

# **Radford University**

## **Independent Accountant's Report on Applying Agreed-Upon Procedures Performed on the Intercollegiate Athletics Program as Required by NCAA Bylaw 3.2.4.17**

**June 30, 2022**



**Radford University**  
**Intercollegiate Athletics Program**  
**June 30, 2022**

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## **Independent Accountant's Report on Applying Agreed-Upon Procedures**

Bret Danilowicz, President  
Radford University  
Radford, Virginia  
and  
Commonwealth of Virginia Auditor of Public Accounts  
and  
Glenn Youngkin, Governor of Virginia  
and  
Members, Joint Legislative Audit and Review Commission

We have performed the procedures enumerated in Attachment B to this report on compliance with the National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17 for the year ended June 30, 2022. The management of Radford University (Institution) is responsible for compliance with the NCAA Bylaw 3.2.4.17.

The Institution has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining compliance with the NCAA Bylaw 3.2.4.17 as of and for the year ended June 30, 2022. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are described in Attachment B to this report.

We were engaged by the Institution to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the NCAA Bylaw 3.2.4.17. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Institution and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Institution, the Commonwealth of Virginia Auditor of Public Accounts, the Governor of Virginia, and the Members of the Joint Legislative Audit and Review Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

**FORVIS,LLP**

Houston, Texas  
December 20, 2022

**Radford University**  
**Intercollegiate Athletics Program**  
**Statement of Revenues and Expenses – Unaudited**  
**Year Ended June 30, 2022**

**Attachment A**

	Men's Basketball	Women's Basketball	Men's Other	Women's Other	Non-Program Specific	Total
<b>Operating Revenues</b>						
Ticket sales	\$ 63,212	\$ 13,368	\$ 4,287	\$ -	\$ -	\$ 80,867
Direct state or other government support	-	-	-	-	2,752,190	2,752,190
Student fees	-	-	-	-	9,282,614	9,282,614
Indirect institutional support	-	-	-	-	946,302	946,302
Guarantees	295,000	58,000	2,500	5,600	-	361,100
Contributions	81,478	12,128	297,613	62,539	556,940	1,010,698
In-Kind	16,500	5,170	53,725	11,100	8,296	94,791
NCAA distributions	-	-	-	-	441,586	441,586
Conference distributions (non-media and non-football bowl)	-	-	-	-	140,000	140,000
Program, novelty, parking, and concession sales	-	-	-	-	2,956	2,956
Royalties, licensing, advertisement and sponsorships	27,320	7,200	16,200	21,000	493,612	565,332
Athletics restricted endowment and investments income	4,176	10,921	34,371	54,221	-	103,689
Other operating revenue	60,000	-	-	-	6,305	66,305
<b>Total Operating Revenues</b>	<b>547,686</b>	<b>106,787</b>	<b>408,696</b>	<b>154,460</b>	<b>14,630,801</b>	<b>15,848,430</b>
<b>Operating Expenses</b>						
Athletic student aid	497,173	526,821	711,201	1,144,725	2,406	2,882,326
Guarantees	20,000	9,200	9,140	3,600	-	41,940
Coaching salaries, benefits, and bonuses paid by the Institution and related entities	676,091	378,052	803,531	827,156	-	2,684,830
Support staff/administrative compensation, benefits, and bonuses paid by the Institution and related entities	87,312	56,941	13,114	-	1,775,964	1,933,331
Severance payments	-	2,302	457,263	17,350	7,163	484,078
Recruiting	74,399	35,157	17,509	24,667	-	151,732
Team travel	105,858	101,892	158,329	286,921	-	653,000
Equipment, uniforms, and supplies	69,953	34,080	158,950	138,400	59,119	460,502
Game expenses	47,707	30,295	41,942	43,316	89,774	253,034
Fundraising, marketing and promotion	5,395	3,350	16,981	440	131,448	157,614
Spirit groups	14,035	14,035	-	-	-	28,070
Athletic facilities debt service, leases and rental fees	-	-	62,185	-	-	62,185
Direct overhead and administrative expenses	2,858	2,608	17,659	12,760	728,226	764,111
Indirect costs paid to the Institution by athletics	-	-	-	-	946,302	946,302
Medical expenses and insurance	-	-	11	1,533	280,775	282,319
Memberships and dues	535	1,055	2,369	3,084	37,988	45,031
Student-athlete meals (non-travel)	43,585	8,804	40,397	23,734	-	116,520
Other operating expenses	41,969	18,663	46,296	22,707	117,444	247,079
<b>Total Operating Expenses</b>	<b>1,686,870</b>	<b>1,223,255</b>	<b>2,556,877</b>	<b>2,550,393</b>	<b>4,176,609</b>	<b>12,194,004</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenses</b>	<b>\$ (1,139,184)</b>	<b>\$ (1,116,468)</b>	<b>\$ (2,148,181)</b>	<b>\$ (2,395,933)</b>	<b>\$ 10,454,192</b>	<b>\$ 3,654,426</b>
<b>Other Reporting Items</b>						
Total athletics-related debt						\$ 163,956
Total institutional debt						\$ 84,470,206
Value of athletics-dedicated endowments						\$ 3,607,962
Value of institutional endowments						\$ 62,590,797
Total athletics-related capital expenditures						\$ 109,062

**Radford University**  
**Intercollegiate Athletics Program**  
**Notes to Statement of Revenues and Expenses – Unaudited**  
**June 30, 2022**

**Note 1: Basis of Presentation**

The accompanying Statement of Revenues and Expenses – Unaudited (Statement) has been prepared on the accrual basis of accounting. The purpose of the Statement is to present a summary of revenues and expenses of the Intercollegiate Athletics Programs (Athletics) of the Institution for the year ended June 30, 2022. The Statement includes those Athletics revenues and expenses made on behalf of Athletics by outside organizations not under the accounting control of the Institution. Because the Statement presents only a selected portion of the activities of the Institution, it is not intended to and does not present either the financial position, changes in financial position, or cash flows of the Institution as a whole, for the year then ended. Revenues and expenses directly identifiable with each category of sport presented are reported accordingly. Revenues and expenses not directly identifiable to a specific sport are reported under the category Non-Program Specific.

**Note 2: Affiliated Organizations**

The Statement includes transactions of the Radford University Foundation, Inc. (Foundation) made on behalf of the Athletics. The Athletics received \$1,186,330 from the Foundation, which is comprised of \$1,010,698 of Contributions and \$103,689 of Athletics Restricted Endowment and Investment Income in the accompanying Statement. This amount also includes \$71,943 contributed for the replacement of Radford's baseball field turf and other equipment. Due to NCAA reporting requirements, these capital expenses are recorded separately within Total Athletics-Related Capital Expenditures listed under the Statement's Other Reporting Items section. The Foundation has obligations under an installment purchase agreement relating to the renovation of the Institution's Baseball field. The balance of this installment purchase, \$163,956 is listed under Other Reporting Items.

**Note 3: Capital Assets**

Capital assets consisting of buildings and equipment are stated at the estimated historical cost or actual cost where determinable. Capital assets are generally defined by the Institution as assets with an initial cost of \$5,000 or greater and an estimated useful life of greater than one year. Donated capital assets are recorded at the acquisition value at the date of donation. Construction-in-progress expenses are capitalized at actual cost as the major capital assets and improvements are constructed. The costs of normal maintenance and repairs that do not add to an asset's value or materially extend its useful life are not capitalized. Depreciation is computed using the straight-line method over the estimated useful life of the asset with no residual value. The useful life is 40 years for buildings, 20 years for site improvements, and 2 to 25 years for equipment.

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Depreciable capital assets	
Buildings	\$ 31,595,010
Equipment	1,450,154
Site Improvements	<u>7,050,842</u>
Total depreciable capital assets	<u>40,096,006</u>
Less accumulated depreciation for	
Buildings	(18,261,207)
Equipment	(883,693)
Site Improvements	<u>(4,219,641)</u>
Total accumulated depreciation	<u>(23,364,541)</u>
Total capital assets for intercollegiate athletics, net of accumulated depreciation	<u><u>\$ 16,731,465</u></u>

**Note 4: Long-Term Debt**

Long-term debt maturities relating to Athletics are as follows:

	<u>Principal</u>	<u>Interest</u>
2023	\$ 57,623	\$ 4,562
2024	59,555	2,631
2025	<u>46,779</u>	<u>659</u>
Total	<u><u>\$ 163,957</u></u>	<u><u>\$ 7,852</u></u>

**Note 5: Allocation of Athletic Overhead Costs**

The *Commonwealth's Appropriation Act* (§ 3-4.01 of Chapter 1283 of the 2020 General Assembly Session) requires that educational and general programs in institutions of higher education recover the full indirect cost of auxiliary enterprise programs. Therefore, the Institution assesses each auxiliary unit an "administrative fee" to recover institutional educational and general administrative costs. However, in fiscal year 2022, indirect costs of auxiliary enterprise programs were not recovered in accordance with additional language that stated, "institutions of higher education shall have the authority to reduce the recovery of the full indirect cost of auxiliary enterprise programs to the educational and general program for the 2020–2022 biennium as a result of the significant financial impact on auxiliary enterprise programs caused by the COVID-19 pandemic." In accordance with the NCAA's Agreed-Upon Procedures Guide, the value of these indirect costs is reported on the Statement in the operating revenues line item titled Indirect Institutional Support and the operating expenses line item titled Indirect Cost Paid to the Institution by Athletics.

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**Intercollegiate Athletics Program**  
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**RADFORD UNIVERSITY**  
Radford, Virginia

**BOARD OF VISITORS**  
As of June 30, 2022

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*Rector*

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Stephanie J. Jennelle  
Interim Vice President for Finance and Administration

Robert G. Lineburg  
Director of Intercollegiate Athletics Programs

**Radford University**  
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**Attachment B**

Our procedures and findings are described as follows:

**Statement of Revenues and Expenses – Unaudited**

1. We will obtain the Statement of Revenues and Expenses – Unaudited (Statement) (Attachment A) of Radford University (Institution) Intercollegiate Athletics Program (Athletics) for the year ended June 30, 2022, as prepared by management. We will compare the revenue and expense amounts reported on the Statement to the supporting schedules prepared by management of the Institution.

**Results and Findings:** We obtained Attachment A, as prepared by management. We recalculated the amounts on Attachment A, compared the amounts on Attachment A to management's worksheets and traced the amounts on management's worksheets to the general ledger for the Institution without any differences greater than 4%.

2. We will compare a sample of operating revenue receipts and operating expenses obtained from the above Statement to adequate supporting schedules.

**Results and Findings:** No matters are reportable.

3. We will compare each major revenue and expense category over 10% of the total revenues or expenses in the Statement to prior year amounts and current year budgeted amounts. We will obtain and document an understanding of any significant variances greater than 10% from prior year amounts or current year budget estimates.

**Results and Findings:**

Current year actual versus prior year actual:

- Direct state or other government support revenues increased by \$2,752,190 in the current year, mainly due to Higher Education Emergency Relief (HEERF) funding that was received in the current year which was not received in the prior year.
- Support staff/administrative compensation, benefits, and bonuses expenses paid by the Institution decreased by \$313,518 due to the fluctuation of pension liability having a debit balance in the prior year and a credit balance in the current year, therefore, decreasing the related pension expense.

Current year actual versus current year budget:

- The Institution does not budget by the revenue and expense line items on the Statement. We compared the budget to actual for the budget, prepared in accordance with the Commonwealth of Virginia guidance and no matters are reportable.

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**Ticket Sales**

4. For football and men's basketball ticket revenue, we will compare the detail of tickets sold, complimentary tickets provided, and unsold tickets to the related revenue reported by the Institution in the Statement and the related attendance figures and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total revenues; therefore, no procedures were performed.

**Student Fees**

5. We will compare and agree student fees reported by the Institution in the Statement to student enrollments and recalculate totals.

**Results and Findings:** No matters are reportable.

6. We will obtain and document an understanding of the Institution's methodology for allocating student fees to Athletics and inquire of the Institution's management as to whether there were any significant changes from prior year.

**Results and Findings:** No matters are reportable.

7. If Athletics is reporting that an allocation of student fees should be countable as generated revenue, we will recalculate the totals of Athletics' methodology for supporting that they are able to count each sport. We will agree the calculation to supporting documents, such as seat manifests, ticket sales reports, and student fee totals.

**Results and Findings:** The Institution does not perform an allocation; therefore, no procedures were performed.

**Direct State or Other Governmental Support**

8. We will compare the direct state or other governmental support recorded by the Institution during the reporting period with state appropriations, Institution authorizations, and/or other corroborative supporting documentation and recalculate totals.

**Results and Findings:** No matters are reportable.

**Direct Institutional Support**

9. We will compare the direct institutional support recorded by the Institution during the reporting period with supporting budget transfers documentation and other corroborative supporting documentation and recalculate totals.

**Results and Findings:** There were no revenues in this line item in the Statement; therefore, no procedures were performed.

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**Transfers Back to Institution**

10. We will compare the transfers back to the Institution with permanent transfers back to the Institution from Athletics and recalculate totals.

**Results and Findings:** There were no revenues in this line item in the Statement; therefore, no procedures were performed.

**Indirect Institutional Support**

11. We will compare the indirect institutional support recorded by the Institution during the reporting period with expense payments, cost allocation detail, and other corroborative supporting documentation and recalculate totals.

**Results and Findings:** No matters are reportable.

**Indirect Institutional Support – Athletic Facilities Debt Service, Lease and Rental Fees**

12. We will compare the indirect institutional support – athletic facilities, debt service, lease and rental fees recorded by the Institution during the reporting period with expense payments, cost allocation detail, and other corroborative supporting documentation and recalculate totals.

**Results and Findings:** There were no revenues in this line item in the Statement; therefore, no procedures were performed.

**Guarantees**

13. We will select a sample of one settlement report for away games during the reporting period and agree the selection to the Institution's general ledger and/or the Statement and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total revenues; therefore, no procedures were performed.

14. We will select a sample of one contractual agreement pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree the selection to the Institution's general ledger and/or the Statement and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total revenues; therefore, no procedures were performed.

**Contributions**

15. We will obtain a listing of all contributions of money, goods, or services received directly by Athletics from any affiliated or outside organization, agency, or group of individuals (two or more). For any individual contributions greater than 10% of total contributions received, we will obtain, and review supporting documentation and recalculate totals.

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**Results and Findings:** 100% of the contributions' balance on the Statement was contributions from the Radford University Foundation. We tested one contribution over 10% from the Foundation. No matters are reportable.

**In-Kind**

16. We will compare the in-kind revenue recorded by the Institution during the reporting period with a schedule of in-kind donations and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total revenues; therefore, no procedures were performed.

**Compensation and Benefits Provided by a Third Party**

17. We will obtain the summary of revenues from affiliated and outside organizations (Summary) as of the end of the reporting period from the Institution and select a sample of one item from the Summary and compare and agree the selection to supporting documentation, the Institution's general ledger, and/or the Summary and recalculate totals.

**Results and Findings:** There were no revenues in this line item in the Statement; therefore, no procedures were performed.

**Media Rights**

18. We will obtain and inspect agreements to understand the Institution's total media rights received by the Institution or through its conference offices as reported in the Statement.

**Results and Findings:** There were no revenues in this line item in the Statement; therefore, no procedures were performed.

19. We will compare and agree the media rights revenues to a summary statement of all media rights identified, if applicable, and the Institution's general ledger and recalculate totals.

**Results and Findings:** There were no revenues in this line item in the Statement; therefore, no procedures were performed.

**NCAA Distributions**

20. We will compare the amounts recorded in the Statement to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total revenues; therefore, no procedures were performed.

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**Conference Distributions and Conference Distributions of Football Bowl Generated Revenue**

21. We will obtain and read agreements related to the Institution's conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions.

**Results and Findings:** Statement line item was less than 4% of total revenues; therefore, no procedures were performed.

22. We will compare and agree the related revenues to the Institution's general ledger and/or the Statement and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total revenues; therefore, no procedures were performed.

**Program Sales, Concessions, Novelty Sales, and Parking**

23. We will obtain supporting schedules for revenue reported in the Statement from program sales, concessions, novelty sales, and parking and agree the amounts to the Statement and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total revenues; therefore, no procedures were performed.

**Royalties, Licensing, Advertisements, and Sponsorships**

24. We will obtain and read agreements related to the Institution's participation in revenues from royalties, licensing, advertisements, and sponsorships during the reporting period to gain an understanding of the relevant terms and conditions.

**Results and Findings:** Statement line item was less than 4% of total revenues; therefore, no procedures were performed.

25. We will compare and agree the related revenues to the Institution's general ledger, and/or the Statement and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total revenues; therefore, no procedures were performed.

**Sports Camp Revenues**

26. We will obtain and read sports camp contract(s) between the Institution and person(s) conducting Institution's sports camps or clinics during the reporting period to obtain an understanding of the Institution's methodology for recording revenues from sports camps.

**Results and Findings:** There were no revenues in this line item in the Statement; therefore, no procedures were performed.

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27. We will obtain schedules of camp participants and select a sample of one individual camp participant cash receipts from the schedule of sports camp participants and agree the selection to the Institution's general ledger and/or the Statement and recalculate totals.

**Results and Findings:** There were no revenues in this line item in the Statement; therefore, no procedures were performed.

**Athletics Restricted Endowment and Investment Income**

28. We will obtain and read endowment agreements (if any) to gain an understanding of the relevant terms and conditions.

**Results and Findings:** Statement line item was less than 4% of total revenues; therefore, no procedures were performed.

29. We will compare and agree the classification and use of endowment and investment income reported in the Statement during the reporting period to the uses of income defined within the related endowment agreement and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total revenues; therefore, no procedures were performed.

**Other Operating Revenue**

30. We will obtain support schedules for other revenue reported in the Statement and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total revenues; therefore, no procedures were performed.

**Football Bowl Revenues**

31. We will obtain and read agreements related to the Institution's revenues from post-season football bowl participation during the reporting period to gain an understanding of the relevant terms and conditions.

**Results and Findings:** There were no revenues in this line item in the Statement; therefore, no procedures were performed.

32. We will compare and agree the related revenues to the Institution's general ledger and/or Statements and recalculate totals.

**Results and Findings:** There were no revenues in this line item in the Statement; therefore, no procedures were performed.

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**Athletic Student Aid**

33. We will select a sample of students (if the Institution used CA software, the sample is the lesser of 10% or 40 student-athlete recipients; if the Institution did not use CA software, the sample is the lesser of 20% or 60 student-athlete recipients) from the listing of student aid recipients during the reporting period.

**Results and Findings:** We selected a sample of 21 students from the listing of student aid recipients during the reporting period. No matters are reportable.

34. We will obtain individual student-account detail for each selection and compare total aid per the Institution's student information system to the student's detail in the Institution report that ties directly to the NCAA Membership Financial Reporting System.

**Results and Findings:** No matters are reportable.

35. We will compare information for each student selected to their information reported in the NCAA's CA software or the NCAA Membership Financial Reporting System, using the following criteria:

- a. We will compare the equivalency value in the CA software for each student athlete (rounded to two decimal places) to supporting documentation.
- b. We will note whether grants-in-aid were calculated by using the revenue distribution equivalencies by sport and in aggregate (athletic grant amount divided by the full grant amount).
- c. We will note whether other expenses related to attendance (also known as gap money or cost of attendance) are excluded from grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board and course-related books were counted for grants-in-aid revenue distribution per Bylaw 20.02.7.
- d. We will note whether the grant amount represented the full cost of tuition for an academic year, rather than a semester.
- e. If an athlete participated in more than one sport, we will note whether the award was only included in one sport.
- f. We will note whether Athletics' grants were for sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football.
- g. We will note whether grants-in-aid were for sports that meet the minimum contests and participants' requirements of Bylaw 20.9.6.3.
- h. We will note whether any of the selected items represented grants to student-athletes listed on the calculation of revenue distribution equivalencies report as "exhausted eligibility" or "medical."
- i. We will note whether any sports were discontinued during the fiscal year.

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- j. We will note whether any of the student athletes selected had exhausted their Athletics' eligibility.
- k. If a selected student received a Pell Grant, we will note whether the value of the grant was excluded from the calculation of equivalencies or the total dollar amount of student athletic aid expense for the Institution.
- l. If a student received a Pell Grant, we will compare the student's total grant to the total number and total value of Pell Grants reported for revenue distribution purposes in the NCAA Membership Financial Reporting System.

**Results and Findings:** No matters are reportable.

- 36. We will recalculate the detail amounts of athletic student aid and agree it to the total per the Statement. We will recalculate totals for each sport and overall.

**Results and Findings:** No matters are reportable.

**Guarantees**

- 37. We will obtain and inspect a sample of one visiting institution's away-game settlement reports received by the Institution during the reporting period and agree related expenses to the general ledger and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total expenses; therefore, no procedures were performed.

- 38. We will obtain and inspect a sample of one contractual agreement pertaining to expenses recorded by the Institution during the reporting period from guaranteed contests and agree related expenses to the general ledger and/or Statement and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total expenses; therefore, no procedures were performed.

**Coaching Salaries, Benefits and Bonuses Paid by the Institution and Related Entities**

- 39. We will obtain and inspect a listing of coaches employed by the Institution and related entities during the reporting period and select a sample of coaches' contracts that will include football and men's and women's basketball from the above listing.

**Results and Findings:** The Institution has no football program; therefore, no football coaching salary selected. For all selected items, no matters are reportable.

- 40. We will compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the Institution and related entities in the Statement during the reporting period.

**Results and Findings:** No matters are reportable.

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41. We will obtain and inspect payroll summary registers for the reporting year for each selection. We will compare and agree payroll summary registers from the reporting period to the related coaching salaries, benefits, and bonuses paid by the Institution and related entities expense recorded by the Institution in the Statement during the reporting period.

**Results and Findings:** No matters are reportable.

42. We will compare and agree the totals recorded to any employment contracts executed for the sample selected and recalculate totals.

**Results and Findings:** No matters are reportable.

**Coaching Other Compensation and Benefits Paid by a Third Party**

43. We will obtain and inspect a listing of coaches employed by third parties during the reporting period and select a sample of coaches' contracts that will include football and men's and women's basketball from the above listing.

**Results and Findings:** There were no expenses in this line item in the Statement; therefore, no procedures were performed.

44. We will compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by the Institution in the Statement during the reporting period.

**Results and Findings:** There were no expenses in this line item in the Statement; therefore, no procedures were performed.

45. We will obtain and inspect payroll summary registers for the reporting year for each selection. We will compare and agree payroll summary registers from the reporting period to the coaching other compensation and benefits paid by third-party expenses recorded by the Institution in the Statement during the reporting period.

**Results and Findings:** There were no expenses in this line item in the Statement; therefore, no procedures were performed.

**Support Staff/Administrative Salaries, Benefits and Bonuses Paid by the Institution and Related Entities**

46. We will select a sample of one support staff/administrative personnel employed by the Institution and related entities during the reporting period.

**Results and Findings:** No matters are reportable.

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47. We will obtain and inspect reporting period summary payroll register for each selection. We will compare and agree related summary payroll register to the related support staff/ administrative salaries, benefits, and bonuses paid by the Institution and related entities expense recorded by the Institution in the Statement during the reporting period and recalculate totals.

**Results and Findings:** No matters are reportable.

**Support Staff/Administrative Other Compensation and Benefits Paid by a Third Party**

48. We will select a sample of one support staff/administrative personnel employed by third parties during the reporting period.

**Results and Findings:** There were no expenses in this line item in the Statement; therefore, no procedures were performed.

49. We will obtain and inspect reporting period summary payroll register for the selection. We will compare and agree the related summary payroll register to the related support staff/ administrative other compensation and benefits expense recorded by the Institution in the Statement during the reporting period and recalculate totals.

**Results and Findings:** There were no expenses in this line item in the Statement; therefore, no procedures were performed.

**Severance Payments**

50. We will select a sample of one employee receiving severance payments by the Institution during the reporting period and agree the severance payment to the related termination letter or employment contract and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total expenses; therefore, no procedures were performed.

**Recruiting**

51. We will obtain an understanding of the Institution's recruiting expense policies and compare to existing Institution and NCAA-related policies.

**Results and Findings:** Statement line item was less than 4% of total expenses; therefore, no procedures were performed.

52. We will obtain general ledger detail of recruiting expenses and compare to amounts reported in the Statement and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total expenses; therefore, no procedures were performed.

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**Team Travel**

53. We will obtain an understanding of the Institution's team travel policies and compare to existing Institution and NCAA-related policies.

**Results and Findings:** No matters are reportable.

54. We will obtain general ledger detail of team travel expenses and compare to amounts reported in the Statement and recalculate totals.

**Results and Findings:** No matters are reportable.

**Equipment, Uniforms, and Supplies**

55. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total expenses; therefore, no procedures were performed.

**Game Expenses**

56. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total expenses; therefore, no procedures were performed.

**Fundraising, Marketing, and Promotion**

57. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total expenses; therefore, no procedures were performed.

**Sports Camps Expenses**

58. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

**Results and Findings:** There were no expenses in this line item in the Statement; therefore, no procedures were performed.

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**Spirit Groups**

59. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total expenses; therefore, no procedures were performed.

**Athletic Facilities Debt Service, Leases and Rental Fees**

60. We will obtain a listing of debt service schedules, lease payments, and rental fees for Athletics' facilities and agree to the general ledger. We will compare a sample of facility payments including the top two highest facility payments, to additional supporting documentation and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total expenses; therefore, no procedures were performed.

**Direct Overhead and Administrative Expenses**

61. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

**Results and Findings:** No matters are reportable.

**Indirect Costs Paid to the Institution by Athletics**

62. We will obtain general ledger detail and compare to supporting documentation.

**Results and Findings:** No matters are reportable.

**Medical Expenses and Medical Insurance**

63. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total expenses; therefore, no procedures were performed.

**Memberships and Dues**

64. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total expenses; therefore, no procedures were performed.

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**Other Operating Expenses and Transfers to Institution**

65. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total expenses; therefore, no procedures were performed.

**Student-Athlete Meals (Non-Travel)**

66. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

**Results and Findings:** Statement line item was less than 4% of total expenses; therefore, no procedures were performed.

**Football Bowl Expenses – Coaching Compensation/Bonuses**

67. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

**Results and Findings:** There were no expenses in this line item in the Statement; therefore, no procedures were performed.

**Football Bowl Expenses**

68. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction from the general ledger detail and vouch to supporting documentation and recalculate totals.

**Results and Findings:** There were no expenses in this line item in the Statement; therefore, no procedures were performed.

**Additional Minimum Agreed-Upon Procedures**

69. We will compare and agree the sports sponsored reported in the NCAA Membership Financial Reporting System to the supporting equivalency calculations of the Institution. We will compare current year grants-in-aid revenue distributions equivalencies to prior year reported equivalencies per the Membership Financial Report submission and note any variances greater than 4%.

**Results and Findings:** No matters are reportable.

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70. We will obtain the Institution's Sports Sponsorship and Demographics Forms Report for the reporting year. We will validate that the countable sports reported by the Institution meet the minimum requirements set forth by Bylaw 20.9.6.3 for the number of contests and the number of participants in each contest that is counted toward meeting the minimum contest requirement. Once countable sports have been confirmed, we will ensure that the Institution has properly reported these sports as a countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. We will compare the current year number of sports sponsored to prior year reported total per the Membership Financial Report submission.

**Results and Findings:** No matters are reportable.

71. We will agree the total number of Division I student-athletes who, during the academic year, received a Pell Grant award and the total value of these Pell Grants reported in the NCAA Membership Financial Reporting system to a report, generated out of the Institution's financial aid system, of all student-athlete Pell Grants. We will compare the current year Pell Grants total to the prior year reported total per the Membership Financial Report submission and note any variance of student athletes.

**Results and Findings:** No matters are reportable.

**Minimum Agreed-Upon Procedures for Other Reporting Items**

**Excess Transfers to the Institution and Conference Realignment Expenses**

72. We will obtain general ledger detail and compare to the total expenses reported. We will select a sample of one transaction to agree to supporting documentation and recalculate totals.

**Results and Findings:** There were no excess transfers to the Institution or conference realignment expenses for the reporting period; therefore, no procedures were performed.

**Total Athletics-Related Debt**

73. We will obtain repayment schedules for all outstanding athletics-related debt during the reporting period and recalculate annual maturities. We will agree the total annual maturities and total outstanding athletic-related debt to supporting documentation and the general ledger.

**Results and Findings:** No matters are reportable.

**Total Institutional Debt**

74. We will agree the total outstanding debt of the Institution to supporting documentation and the Institution's audited financial statements.

**Results and Findings:** No matters are reportable.

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**Value of Athletics-Dedicated Endowments**

75. We will obtain a schedule of all athletics-dedicated endowments maintained by Athletics, the Institution and affiliate organizations. We will agree the fair market value in the schedule(s) to supporting documentation and the general ledger.

**Results and Findings:** No matters are reportable.

**Value of Institutional Endowments**

76. We will agree the fair market value of the Institution's endowments to supporting documentation and the general ledger.

**Results and Findings:** No matters are reportable.

**Total Athletics-Related Capital Expenditures**

77. We will obtain a schedule of Athletics-related capital expenditures made by Athletics, the Institution and affiliated organizations during the reporting period.

**Results and Findings:** No matters are reportable.

78. We will obtain general ledger detail and compare to the total expenses report. We will select a sample of one transaction and compare to supporting documentation and recalculate totals.

**Results and Findings:** No matters are reportable.