

# Fiscal Integrity

## Operating Principle

### 3.1 Financial Practices

#### Self-Study Items

1. List all "corrective actions," "conditions for certification" or "strategies for improvement" imposed by the NCAA Division I Committee on Athletics Certification in its first-cycle certification decision (if any) as they relate to Operating Principle 3.1 (Financial Practices). In each case, provide: (a) the original "corrective action," "condition," or "strategy" imposed; (b) the action(s) taken by the institution; (c) the date(s) of the action(s); and (d) an explanation for any partial or noncompletion of such required actions. Please note, the institution is not required to respond to recommendations for required actions developed by the peer-review team unless those same recommendations were adopted by the Committee on Athletics Certification.

NOT APPLICABLE.

2. List all actions the institution has completed or progress it has made regarding all plans for improvement/recommendations developed by the institution during its first-cycle certification process that relate to Operating Principle 3.1 (Financial Practices). Specifically include: (a) the original plan; (b) the actions(s) taken by the institution; (c) the date(s) of the action(s); (d) actions not taken or not completed; and (e) explanations for partial completion. Please note, the institution will not be required to fulfill an element of a first-cycle plan if the element does not affect conformity with an operating principle.

NOT APPLICABLE.

3. Describe any additional plans for improvement/recommendations in the area of Operating Principle 3.1 (Financial Practices) developed by the institution since the first-cycle certification decision was rendered by the Committee on Athletics Certification.

NOT APPLICABLE.

4. List all actions the institution has completed or progress it has made regarding required actions identified by the NCAA Committee on Athletics Certification during the institution's interim-report process (if applicable) as they relate to Operating Principle 3.1 (Financial Practices). Specifically, include for each: (a) the required action, (b) the action(s) taken by the institution, (c) the date(s) of these action(s), (d) action(s) not taken or completed, and (e) explanation(s) for partial completion of such required actions.

NOT APPLICABLE.

5. List all revenue sources for intercollegiate athletics that are under the clear accounting and financial control of the institution.

NOT APPLICABLE.

6. List all other sources (i.e., those not under the accounting and financial control of the institution) generating revenue on behalf of the institution's intercollegiate athletics program, including outside foundations.

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NOT APPLICABLE.

7. Describe the step-by-step process for budget development and approval, and highlight any areas that may differ from the institution's standard or normal budgeting procedures.

NOT APPLICABLE.

8. Prepare a description for those sources of revenue under the institution's direct control and prepare a description for revenue sources not under the institution's direct control.

NOT APPLICABLE.

9. Describe the process used in selecting the independent auditor for the institution's external financial audit for intercollegiate athletics that verifies the institution is in compliance with Constitution 6.2.3, including any methods used to ensure the independent nature of the auditor.

NOT APPLICABLE.

10. Describe the institution's efforts to ensure the audit that verifies the institution is in compliance with Constitution 6.2.3 meets the standards of the NCAA Financial Audit Guidelines.

NOT APPLICABLE.

11. Describe relevant corrective actions planned or implemented from the three most recent external financial audits.

NOT APPLICABLE.

12. Describe the ways in which your institution approves expenditures for intercollegiate athletics, including a description of different procedures based on various sources of funding (e.g., booster and support group funds, state funds vs. restricted/foundation funds).

NOT APPLICABLE.

### Evaluation

1. Does the institution demonstrate that all funds raised for and expended on athletics are subject to institutionally defined practices of documentation, review and oversight? **Currently Yes**
2. Does the institution demonstrate that all expenditures from any source for athletics are approved by the institution? **Currently Yes**
3. Does the institution demonstrate that budget and audit procedures for athletics are consistent with those followed by the institution generally and with the provisions of NCAA Constitution 6.2? **Currently Yes**
4. Does the institution demonstrate that the institution's annual budget for athletics is approved by the institution's chief executive officer or designee from outside the athletics department? **Currently Yes**
5. Does the institution demonstrate that an annual financial audit is performed by a qualified auditor who is not a staff member of the institution and who is selected by the chief executive officer or designee from outside the athletics department? **Currently Yes**

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**On the basis of the yes/no answers above and the plans for for correcting deficiencies, is the institution in substantial conformity with the operating principle. Yes**

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Elements		Steps		
Issues in the Self-Study	Measureable Goals	Steps to Achieve Goals	Individuals/Officers Responsible for Implementation	Specific Timetable for Completing the Work
Not applicable.				

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#### 3.2 Fiscal Management and Stability

##### Self-Study Items

1. List all "corrective actions," "conditions for certification" or "strategies for improvement" imposed by the NCAA Division I Committee on Athletics Certification in its first-cycle certification decision (if any) as they relate to Operating Principle 3.2 (Fiscal Management and Stability). In each case, provide: (a) the original "corrective action," "condition," or "strategy" imposed; (b) the action(s) taken by the institution; (c) the date(s) of the action(s); and (d) an explanation for any partial or noncompletion of such required actions. Please note, the institution is not required to respond to recommendations for required actions developed by the peer-review team unless those same recommendations were adopted by the Committee on Athletics Certification.

NOT APPLICABLE.

2. List all actions the institution has completed or progress it has made regarding all plans for improvement/recommendations developed by the institution during its first-cycle certification process that relate to Operating Principle 3.2 (Fiscal Management and Stability). Specifically include: (a) the original plan; (b) the actions(s) taken by the institution; (c) the date(s) of the action(s); (d) actions not taken or not completed; and (e) explanations for partial completion. Please note, the institution will not be required to fulfill an element of a first-cycle plan if the element does not affect conformity with an operating principle.

NOT APPLICABLE.

3. Describe any additional plans for improvement/recommendations in the area of Operating Principle 3.2 (Fiscal Management and Stability) developed by the institution since the first-cycle certification decision was rendered by the Committee on Athletics Certification.

NOT APPLICABLE.

4. List all actions the institution has completed or progress it has made regarding required actions identified by the NCAA Committee on Athletics Certification during the institution's interim-report process (if applicable) as they relate to Operating Principle 3.2 (Fiscal Management and Stability). Specifically, include for each: (a) the required action, (b) the action(s) taken by the institution, (c) the date(s) of these action(s), (d) action(s) not taken or completed, and (e) explanation(s) for partial completion of such required actions.

NOT APPLICABLE.

5. Explain the institution's philosophy with respect to the funding of the athletics program.

NOT APPLICABLE.

6. Using the institution's established budgetary format, prepare a list of both projected and actual athletics revenues (by source) and expenditures (by budget category) for the three most recently completed fiscal years. In doing so, make sure that all athletics administrative costs are included. Provide any revenues and expenditures on a sport-by-sport basis. To add a sport to the list, please click "Add Sport to List."

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### 1. Not Applicable

#### a. Revenues by source.

Not applicable.

#### b. Expenditures by budget category.

Not applicable.

### 7. Describe the institutional procedures that are in place to address any deficit in the intercollegiate athletics budget incurred during any fiscal year(s).

NOT APPLICABLE.

### 8. Outline the sources, uses and amounts of funds received by the intercollegiate athletics program from nonathletics department and/or noninstitutional sources.

NOT APPLICABLE.

### 9. Identify the sources, uses and amounts of athletics department surplus and/or reserve funds.

NOT APPLICABLE.

### 10. Describe how the university will accommodate future financing needs of the intercollegiate athletics program or plans to respond to changing conditions based upon the institution's future financing projections.

NOT APPLICABLE.

### 11. Using the institution's Equity in Athletics Disclosure Act survey forms, athletic department budget reports, and other appropriate documentation for the three most recent years for which the information is available, evaluate each of the following areas for every sport sponsored by the institution. On the basis of this review, state the institution's determination of its ability to provide relatively full and stable opportunities to student-athletes in each sport in the specific areas of:

- a. Coaching;
- b. Scholarships;
- c. Recruiting;
- d. Operating expenses (e.g., travel, facilities, equipment); and
- e. Percentage of the sport budget that has to be obtained each via fundraising (i.e., by institutional entities, department, team and individual student-athletes).

To add a sport to the list, please click "Add Sport to List."

#### 1. Football

##### a. Coaching.

NOT APPLICABLE.

##### b. Scholarships.

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NOT APPLICABLE.

**c. Recruiting.**

NOT APPLICABLE.

**d. Operating Expenses (e.g., travel, facilities, equipment).**

NOT APPLICABLE.

**e. Percentage of the sport budget that has to be obtained via fundraising (i.e., by institutional entities, department, team and individual student-athletes).**

NOT APPLICABLE.

**12. Using your institution's NCAA Sports Sponsorship Report for the three most recent academic years indicate whether the institution meets the Division I membership requirements for sports sponsorship and scholarships.**

NOT APPLICABLE.

### **Evaluation**

**1. Does the institution provide evidence that the management and fiscal practices of the institution assure the financial stability necessary for providing all student-athletes with relatively full and stable opportunities for athletics participation? **Currently Yes****

**On the basis of the yes/no answers above and the plans for for correcting deficiencies, is the institution in substantial conformity with the operating principle. **Yes****

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Elements		Steps		
Issues in the Self-Study	Measureable Goals	Steps to Achieve Goals	Individuals/Officers Responsible for Implementation	Specific Timetable for Completing the Work
Not applicable.				



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#### 3.3 Established Fiscal Policies and Procedures

##### Self-Study Items

1. List all "corrective actions," "conditions for certification" or "strategies for improvement" imposed by the NCAA Division I Committee on Athletics Certification in its first-cycle certification decision (if any) as they relate to Operating Principle 3.3 (Established Fiscal Policies and Procedures). In each case, provide: (a) the original "corrective action," "condition," or "strategy" imposed; (b) the action(s) taken by the institution; (c) the date(s) of the action(s); and (d) an explanation for any partial or noncompletion of such required actions. Please note, the institution is not required to respond to recommendations for required actions developed by the peer-review team unless those same recommendations were adopted by the Committee on Athletics Certification.

NOT APPLICABLE.

2. List all actions the institution has completed or progress it has made regarding all plans for improvement/recommendations developed by the institution during its first-cycle certification process that relate to Operating Principle 3.3 (Established Fiscal Policies and Procedures). Specifically include: (a) the original plan; (b) the actions(s) taken by the institution; (c) the date(s) of the action(s); (d) actions not taken or not completed; and (e) explanations for partial completion. Please note, the institution will not be required to fulfill an element of a first-cycle plan if the element does not affect conformity with an operating principle.

NOT APPLICABLE.

3. Describe any additional plans for improvement/recommendations in the area of Operating Principle 3.3 (Established Fiscal Policies and Procedures) developed by the institution since the first-cycle certification decision was rendered by the Committee on Athletics Certification.

NOT APPLICABLE.

4. List all actions the institution has completed or progress it has made regarding required actions identified by the NCAA Committee on Athletics Certification during the institution's interim-report process (if applicable) as they relate to Operating Principle 3.3 (Established Fiscal Policies and Procedures). Specifically, include for each: (a) the required action, (b) the action(s) taken by the institution, (c) the date(s) of these action(s), (d) action(s) not taken or completed, and (e) explanation(s) for partial completion of such required actions.

NOT APPLICABLE.

5. Describe the policies and standard operating procedures that help to ensure that all expenditures for athletics are handled in accordance with NCAA, conference and institutional rules including:
  - a. Identification of person(s) responsible for these areas; and
  - b. Means of monitoring compliance with these rules.

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NOT APPLICABLE.

6. Describe the university's policies and standard operating procedures for ensuring that prospects do not receive recruiting inducements (e.g. official visit procedures, policies regarding staff travel advances for recruiting trips/expenses, etc.) contrary to NCAA, conference and institutional rules, including:
- a. Identification of person(s) responsible for these areas;
  - b. Means of monitoring compliance with these rules; and,
  - c. Means of ensuring that only institutional or athletics department funds are expended in these areas.

NOT APPLICABLE.

7. Describe the university's policies and standard operating procedures for ensuring that enrolled student-athletes do not receive extra benefits (e.g., per diem policies, student-host reimbursement procedures, financial aid review policies, equipment checkout/retrieval procedures, etc.) contrary to NCAA, conference and institutional rules, including:
- a. Identification of person(s) responsible for these areas;
  - b. Means of monitoring compliance with these rules; and,
  - c. Means of ensuring that only institutional or athletics department funds are expended in these areas.

NOT APPLICABLE.

### Evaluation

1. Does the institution demonstrate that it has in place fiscal policies and standard operating procedures to ensure that prospective student-athletes are not provided with impermissible recruiting inducements? **Currently Yes**
2. Does the institution demonstrate that it has in place fiscal policies and standard operating procedures to ensure that enrolled student-athletes are not provided with benefits that are expressly prohibited by NCAA legislation? **Currently Yes**
3. Does the institution demonstrate that it has in place fiscal policies and standard operating procedures to ensure that all expenditures for athletics are handled consistently in accordance with NCAA, conference and institutional rules? **Currently Yes**

**On the basis of the yes/no answers above and the plans for for correcting deficiencies, is the institution in substantial conformity with the operating principle. Yes**

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Elements		Steps		
Issues in the Self-Study	Measureable Goals	Steps to Achieve Goals	Individuals/Officers Responsible for Implementation	Specific Timetable for Completing the Work
Not applicable.				