



UNIVERSITY OF  
**TEXAS**  
ARLINGTON

**NCAA COMPLIANCE AUDIT: ELIGIBILITY**

**JANUARY 22, 2014**

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**MEMORANDUM**

**TO:** Dr. Vistasp M. Karbhari  
President

**FROM:** Ken Schroeder *Ken Schroeder*  
Director of Internal Audit

**DATE:** January 27, 2014

**SUBJECT:** NCAA Compliance Audit: Eligibility Report Dated January 22, 2014

***Executive Summary***

We have completed the NCAA Compliance Audit: Eligibility as part of our FY 2014 annual audit plan. The objective of this audit was to provide assurance that the University is in compliance with the NCAA 2012-2013 Division I Manual, Bylaw, Article 14 entitled Eligibility: Academic and General Requirements.

Based on the results of the audit procedures performed, overall policies and procedures are in place to govern and monitor the eligibility determination for prospective and current student-athletes. We noted no exceptions to the eligibility requirements during the audit. Additionally, management is effectively monitoring eligibility determination activities to mitigate the risks of violating any NCAA Division I guidelines.

We appreciate the courtesy and cooperation received from the Athletics Department staff throughout this audit. If you have any questions, please contact me at extension 2-2018.

cc: Dr. Ronald L. Elsenbaumer, UT Arlington, Provost and Vice President for Academic Affairs  
Ms. Kelly Davis, UT Arlington, Vice President for Business Affairs and Controller  
Mr. John Hall, UT Arlington, Vice President for Administration and Campus Operations  
Mr. Jim Baker, UT Arlington, Director of Athletics  
Mr. Pete Carlon, UT Arlington, Director of Eligibility and Special Projects  
Ms. Debbie Garcia, UT Arlington, Senior Associate Director for Academics, Compliance, Student Welfare and Senior Woman Administrator  
Ms. Mishael Berger, UT Arlington, Assistant Athletics Director for Eligibility and Certification  
Dr. Pedro Reyes, UT System, Executive Vice Chancellor for Academic Affairs  
Mr. Alan Marks, UT System, Attorney – General Law Section  
Mr. J. Michael Peppers, UT System, Chief Audit Executive  
Ms. Moshmee Kalamkar, UT System, Audit Manager  
Mr. Ed Osner, Legislative Budget Board  
Mr. Jonathan Hurst, Governor's Office of Budget, Planning and Policy  
Internal Audit Coordinator, State Auditor's Office  
Mr. Ken Levine, Sunset Advisory Commission  
Report File

### ***Background Information***

The purpose of the National Collegiate Athletic Association (NCAA) is to maintain intercollegiate athletics as an integral part of the educational program and the athlete as an integral part of the student body and, by so doing, retain a clear line of demarcation between intercollegiate athletics and professional sports (2012-13 NCAA Division I Manual, Article 1.3.1 – note that further references to the NCAA manual will indicate the Article number only).

Based on this premise, legislation governing the conduct of intercollegiate athletic programs of member institutions shall apply to basic athletics issues such as admissions, financial aid, eligibility and recruiting. Member institutions shall be obligated to apply and enforce this legislation, and the enforcement procedures of the NCAA shall be applied to an institution when it fails to fulfill this obligation (Article 1.3.2).

The specific principle of the NCAA governing eligibility states that eligibility requirements shall be designed to assure proper emphasis on educational objectives, to promote competitive equity among institutions, and to prevent exploitation of student-athletes (Article 2.12).

UT Arlington is committed to the purposes and principles of the NCAA and, as such, has adopted various mechanisms including audit engagements and monitoring programs, to ensure compliance with the NCAA requirements. These mechanisms serve as a basis for evaluating the effectiveness of the athletics program at UT Arlington.

Annually, a risk assessment is completed by the senior athletics administrative staff. Based on the results, compliance monitoring and specialized training plans are developed for high-risk areas. The NCAA requires every Division I institution to have its athletic rules/compliance program evaluated at least every four years by an authority outside of the athletics department. In the past, the Southland Conference completed this review for the University; however, the review is very limited compared to the compliance audits that Internal Audit completes. The last review conducted by Southland Conference auditors was in January 2011. The auditors stated in the report, “UTA has a strong compliance program with sufficient checks and balances outside athletics that should allow it to avoid major infractions.”

During the 2012 -2013 season, the University moved to the Sun Belt Conference after a brief period in the Western Athletic Conference during the season. The Sun Belt Conference will continue its reviews of the athletic rules/compliance program. Additionally, UT Arlington’s Internal Audit function annually performs a compliance audit of one of the three more complex areas of the athletic program (i.e. recruiting, student financial aid and eligibility) on a rotating basis.

## ***Objectives***

The main objective of this audit was to provide assurance that the University is in compliance with the NCAA 2012-2013 Division I Manual, Bylaw, Article 14 entitled Eligibility: Academic and General Requirements. There were also two key sub-objectives as follows:

- To establish whether the Athletics Department has policies and procedures in place to determine and monitor student-athlete initial-eligibility based on NCAA regulations.
- To establish whether the Athletics Department has policies and procedures in place to determine and monitor student-athlete continuing and transfer eligibility based on NCAA regulations.

## ***Scope and Methodology***

Our examination was conducted in accordance with guidelines set forth in the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing* and *Generally Accepted Government Auditing Standards*. The *Standards* set criteria for internal audit departments in the areas of independence, professional proficiency, scope and performance of audit work, and management of the internal auditing department. UTS 129 titled "Internal Audit Activities" require that we adhere to the *Standards*.

We selected three sports: women's tennis, men's basketball and men's track and field from the Intercollegiate Athletics program for the academic school year 2012-2013. For these selected sports, we reviewed the general eligibility requirements of the student-athletes as well as initial, continuing, and transfer eligibility categories. Audit procedures included, but were not limited to, the following:

- Use of the Association of College and University Auditors (ACUA) NCAA Division I Compliance audit guide and comprehensive audit program to perform the audit.
- Interviews with appropriate personnel, including the Athletic Director and his staff to determine what procedures have been developed to ensure the University is in compliance with Article 14.
- Verification that a central administrator is assigned to coordinate and monitor the eligibility verification activities for compliance with applicable NCAA regulations.
- Confirmation that the athletic department has written policies and procedures that govern eligibility for institutionally administered financial aid, practice and competition of student-athletes.

- Review of a sample of sports teams to determine the completeness of the squad lists and to verify whether proper eligibility documentation is maintained for each of the team members.
- Review of a sample of student-athletes to determine the accuracy of eligibility information provided by the Athletic Department, the processes involved in the eligibility activities and the proper documentation of eligibility verification.
- Verification that University personnel outside the Athletics Department were involved in eligibility determinations.

## ***Audit Results***

### **General Eligibility**

The Assistant Athletic Director (AD) for Eligibility and Certification is primarily responsible for determining and certifying the initial and continuing eligibility of the student-athletes, including transfer students in the Athletic Department. The Senior Associate AD for Academics, Compliance and Student Welfare/Senior Woman Administrator is responsible for coordinating UT Arlington's compliance efforts regarding NCAA and conference compliance issues. We examined the Athletics Department policies and procedures manual and found it compliant with the NCAA bylaws. The manual was in the process of being updated by management to reflect a recent move to the Sun Belt Conference. We also verified that the responsibilities of the Assistant Director for Eligibility and Certification and the Senior Associate AD for Academics, Compliance and Student Welfare/Senior Woman Administrator are reflected in their respective job descriptions. The final certification of student-athletes eligibility is completed by the Institutional Representative to the NCAA.

The Athletics Department has an Oversight Committee that monitors compliance with student eligibility and certification. The committee performed one eligibility audit during FY 2012-2013 on October 3, 2012. We reviewed the results of the audit, which focused on the sports of volleyball and men's golf, and noted that management provided sufficient and timely responses to the audit findings. The audit findings were mainly associated with minor discrepancies between Athletic Department records and MyMav, the University's student information system.

We judgmentally selected a sample of three UT Arlington athletic programs -- women's tennis, men's basketball and men's track and field -- and obtained the squad lists and competition records from Athletics Department management. We reviewed the squad lists for completeness and compared the squad list to the competition list to ensure that all student-athletes who competed were on the squad list. We reviewed the student-athlete statements and drug testing consent forms, and noted that each athlete listed on the eligibility to compete form had completed their consent form.

From the three teams mentioned above, we judgmentally selected a sample of student-athletes and verified that the student-athletes were admitted to the institution as enrolled, degree-seeking students in the same manner and under the same conditions as the general student population (Article 14.1.6). The student-athletes who participated in practices and competed were enrolled in a minimum full-time program of studies leading to a baccalaureate or equivalent degree as defined by the institution, and were within the prescribed number of seasons of eligibility based on their initial eligibility status (Article 14.1.7.1).

We examined the student-athlete statement and the drug testing consent form and noted the forms were completed and signed prior to competition and within the timeframe prescribed by the NCAA that is before the Fall semester begins (Article 14.1.4). We compared the squad lists to the competition record to verify that the student-athletes engaged in intercollegiate competition were within the NCAA prescribed number of seasons of eligibility based on their initial eligibility status (Articles 14.2, 14.2.3 and 14.2.3.2). We found no exceptions during the review of general eligibility.

### **Initial Eligibility**

Initial eligibility rules apply to freshman student-athletes. A prospective student-athlete who becomes immediately eligible for financial aid, practice and competition upon initial enrollment is called a “qualifier.” A student who does not satisfy the requirements to be a “qualifier” is called a “non-qualifier.” UT Arlington does not recruit “non-qualifiers.” To meet initial eligibility, the student-athlete must meet the academic requirements outlined in the NCAA regulations and be certified by the NCAA Eligibility Center. For a freshman, the NCAA Eligibility Center provides the official document of certification of eligibility (Article 14.3.1).

To test initial eligibility, we judgmentally selected a sample of freshmen students from the three sports programs noted above. We reviewed their eligibility documentation that included the NCAA Prospective Student-Athlete Details Report, New Student Eligibility Appraisal, transcripts, test score reports, eligibility verification form, transfer letters and historical reports. We found no exceptions during the review of initial eligibility.

### **Continuing Eligibility**

To test continuing eligibility, we judgmentally selected a sample of student-athletes from the three sports programs noted above and examined the squad lists and eligibility verification forms to determine that the student-athlete had completed at least one year in residence and at least one season of eligibility in the sport. The eligibility verification form is used to track the percentage of degree completion and minimum GPA requirements in accordance with NCAA guidelines. We examined the information on the eligibility verification form and compared this information to the MyMav system. MyMav is a web-based student information system designed to provide efficient, secure and user friendly access to manage virtually every aspect

of a student's college career. We found no exceptions during our review of continuing eligibility.

### **Transfer Eligibility**

According to Article 14.5.1, the residence requirement general principle states, “a student who transfers to a member institution from any collegiate institution is required to complete one full academic year of residence at the certifying institution before being eligible to compete for or to receive travel expenses from the member institution, unless the student satisfies the applicable transfer requirements or qualifies for an exception as set forth by the bylaw.” There are different transfer eligibility rules for student-athletes transferring from a two-year college, four-year college or “4-2-4” college transfer. A “4-2-4” college transfer occurs when a student-athlete transfers from a four-year college to a two-year college and back to a four-year college.

We identified ten transfer students from the sports programs sampled. We selected two students transferring from two-year colleges; seven students transferring from four-year colleges; and one “4-2-4” college transfer. We reviewed the date of the student-athlete’s first college enrollment, their initial-eligibility status, transferred degree credits, and GPA earned in transferable courses without exception.

The transfer student-athlete’s continued eligibility was determined by testing current enrollment status and academic status at UT Arlington, as described in the eligibility verification forms and Athletic Eligibility Report. All transfer student-athletes were found to be within the NCAA prescribed number of seasons of eligibility.

We verified that the student-athletes who began their third year of college had declared a program of study leading toward a specific degree in accordance with Article 14.4.3.1.7. A degree plan was available for each of these students, and we compared the classes taken by the student-athlete with the Athletic Eligibility Report to determine if he/she was in conformance with the respective degree plans. Based on our review, the student-athletes who began their third year of college, declared a major, and were making progress toward the specific degree.

We also confirmed without exception that a copy of an appropriate release form, along with any other applicable documents used to exempt athletes from the one-year residency requirement, were on file for the selected transfer student-athletes.

We did not identify any exceptions during our review of transfer eligibility.

### ***Conclusion***

Based on the results of the audit procedures performed, overall policies and procedures are in place to govern and monitor the eligibility determination for prospective and current student-athletes. We noted no exceptions to the eligibility requirements during the audit. Additionally,



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