



NCAA Compliance Internal Audit Report
Project # 2017-20
January 13, 2017

Reviewed by:

A handwritten signature in black ink, appearing to read "R. Romo", written over a horizontal line.

Dr. Ricardo Romo
President

Executive Summary
NCAA Compliance Internal Audit Report
Project # 2017-20

Objectives:

Determine if UTSA has policies and procedures in place to administer and monitor the awarding of financial aid to student athletes in accordance with NCAA Bylaws.

Conclusion:

In our opinion, the UTSA Athletics program is in compliance with NCAA Bylaws for awarding Financial Aid to student athletes.

Audit Results
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Background

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, or eligibility on a rotational basis to evaluate UTSA's NCAA Rules Compliance Program. This year, the area of financial aid was selected for review.

A student athlete may receive financial aid from the university or from certain sources outside the institution. The institutional financial aid would include those funds based upon the athlete's athletic ability, the athlete's financial aid need, or other programs administered by the institution. The Office of Financial Aid and Scholarships calculates the cost of attendance for a student to attend the university. It includes the average tuition and fees, room and board, books, transportation and other expenses. A student athlete's maximum financial aid limit is the amount of the institution's cost of attendance. NCAA legislation establishes a limit on the amount of institutionally administered financial aid that can be awarded in a sport.

General Financial Aid Procedures

The Athletics Compliance Office works closely with the Office of Student Financial Aid to assure adherence to applicable NCAA requirements. Both offices utilize the NCAA Compliance Assistant Software. Furthermore, The Office of Student Financial Aid employs BANNER (Student Information System) to ensure all athletically related funds are awarded in compliance with NCAA regulations. More specifically, the Senior Financial Aid and Scholarship Officer from the Office of Student Financial Aid and the Associate Athletic Director for Compliance assist each other in coordinating all financial assistance for student athletes. Both departments have policies in place to administer and monitor the awarding of financial aid to student athletes.

The Senior Financial Aid and Scholarship Officer is responsible for assuring that student athletes receive financial aid for which they are eligible and monitoring the maximization of financial aid available to UTSA student athletes. Any changes regarding a student athlete's award are submitted in writing from the Associate Athletic Director for Compliance to the Senior Financial Aid and Scholarship Officer.

Compliance Testing

To validate compliance with NCAA Bylaws, Internal Audit selected samples of student athletes who received financial aid, had their financial aid canceled or not renewed. Based on sample testing, UTSA is administering financial aid for student athletes in compliance with NCAA Bylaws. Student athletes received what they were promised in accordance with written financial aid agreements and were given proper opportunity to appeal cancellations as required by NCAA Bylaws. Additionally, the maximum team limits were not exceeded for any sport.

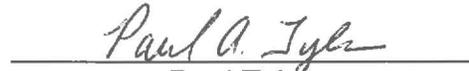
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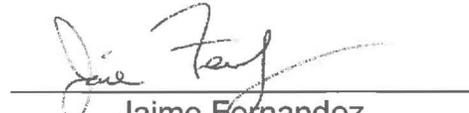
J. Richard Dawson
Institutional Chief Audit Executive



Paul Tyler
Director, Auditing and
Consulting Services



Carol Rapps
IT Audit Manager



Jaime Fernandez
Senior Auditor I

This engagement was conducted in accordance with The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing.