

# **NCAA Football Attendance Certification**

*Intercollegiate Athletics*



*January 2018*

**The University of Texas at Austin  
Office of Internal Audits  
UTA 2.302  
(512) 471-7117**

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Institutional Audit Committee**

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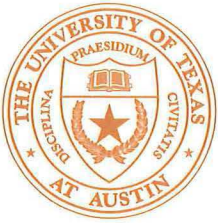
**The University of Texas at Austin  
Office of Internal Audits**

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\* denotes project members

This report has been distributed to Internal Audit Committee members, the Legislative Budget Board, the State Auditor's Office, the Sunset Advisory Commission, the Governor's Office of Budget and Planning, and The University of Texas System Audit Office for distribution to the Audit, Compliance, and Management Review Committee of the Board of Regents.

**NCAA Football Attendance Certification  
Project Number: 18.016**



OFFICE OF INTERNAL AUDITS  
THE UNIVERSITY OF TEXAS AT AUSTIN

1616 Guadalupe Street, Suite 2.302 • Austin, Texas 78701 • (512) 471-7117 • FAX (512) 471-8099

January 29, 2018

President Gregory L. Fenves  
The University of Texas at Austin  
Office of the President  
P.O. Box T  
Austin, Texas 78713

Dear President Fenves,


We have completed our audit of the NCAA Football Attendance Certification for the 2017 season.

Based on scanned ticket information from home stadium entry gates, we conclude that The University of Texas at Austin is in compliance with bylaws requiring an institution to average at least 15,000 in actual or paid attendance for all home football games.

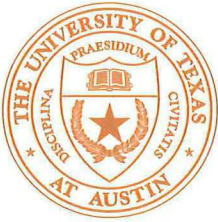
We appreciate the cooperation and assistance of the Athletics Ticket Office staff throughout the audit and hope that the information presented herein is beneficial.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael W. Vandervort".

 Michael W. Vandervort, CPA  
Chief Audit Executive

cc: Institutional Audit Committee Members  
Mr. Chris Del Conte, Vice President and Athletics Director, Intercollegiate Athletics  
Ms. Christine Plonsky, Athletic Director and Executive Sr. Associate AD M-W Ext.  
Services, Intercollegiate Athletics  
Ms. Lori Hammond, Associate Athletics Director, Risk Management and Compliance  
Services  
Mr. William O'Hara, Chair, Institutional Audit Committee  
Ms. Patricia Ohlendorf, Vice President for Legal Affairs  
Mr. Carlos Martinez, Chief of Staff, Office of the President  
Mr. Jeff Treichel, Associate Director, Office of Internal Audits




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THE UNIVERSITY OF TEXAS AT AUSTIN

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**MEMORANDUM**

To: Mr. Christopher Del Conte  
Vice President and Athletic Director, Intercollegiate Athletics

Ms. Christine Plonsky  
Athletic Director and Executive Sr. Associate AD M-W Ext Services,  
Intercollegiate Athletics

From: Mr. Michael Vandervort, CPA   
Chief Audit Executive

Subject: Completion of Audit: FY18 NCAA Football Attendance Certification – Project  
#18.016

Date: January 23, 2018

We have completed our audit of The University of Texas at Austin's (UT Austin) compliance with National Collegiate Athletic Association (NCAA) bylaws regarding Division I football attendance. The bylaw requires that an institution average at least 15,000 in actual or paid attendance for all home games in order to qualify for Division I status. Based on our review of scanned ticket information from home stadium entry gates, we have concluded that UT Austin is in compliance with the regulations.

**NCAA BYLAWS**

Section 20.9.9.3 of the NCAA Division I bylaws require, "once every two years on a rolling basis, the institution shall average at least 15,000 in actual or paid attendance for all home football games."

A subsection of that bylaw requires an annual certified audit to verify the football attendance.

Our audit was based on actual attendance. The NCAA Division I bylaws state the following:

**20.9.9.3.1.1 Actual Attendance.**

*For purposes of computing actual attendance figures, an individual may be counted if any one of the following conditions applies:*

- (a) Attendees are issued tickets that are collected on admission to the game and retained;*
- (b) Attendees enter through and are counted by a turnstile that is monitored by a representative of the department of athletics who verifies in writing the accuracy of the count on a per-game basis; or*
- (c) Attendees enter through a gate at which a representative of the department of athletics counts them individually with a manual counter, and the representative provides a written statement verifying the accuracy of the count on a per-game basis.*

## RESULTS

We obtained a list of all the scanned tickets for each home football game. The number of tickets scanned at each game demonstrated that the actual attendance for each game exceeded the required 15,000.

We conclude that UT Austin is in compliance with the NCAA bylaw regarding football attendance.

We appreciate the cooperation and assistance of the Ticket Office staff during this audit. If you have any questions, please call me at 512-471-0545 or send me an email at [mike.vandervort@austin.utexas.edu](mailto:mike.vandervort@austin.utexas.edu).

MV: rk

### Audit Team:

Brandon Morales, Audit Manager  
Ryan Kothlow, Auditor I

cc: Mr. Carlos Martinez, Chief of Staff, Office of the President  
Ms. Kristen Walker, Controller and Assistant Vice President of Accounting and  
Financial Management, Office of Accounting  
Ms. Patricia Ohlendorf, Vice President for Legal Affairs  
Ms. Lori Hammond, Senior Associate Athletics Director, Risk Management and  
Compliance Services, Intercollegiate Athletics  
Mr. Michael Perrin, Special Assistant, Intercollegiate Athletics  
Mr. Jeff Treichel, Associate Director, Office of Internal Audits