



The University of Texas at El Paso
Office of Auditing and Consulting Services

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February 14, 2019

Dr. Diana Natalicio, President
The University of Texas at El Paso
500 W. University Ave.
El Paso, TX 79968

Dear Dr. Natalicio,

The Office of Auditing and Consulting Services has completed an audit of the University of Texas at El Paso football home attendance figures for the 2018-2019 football season. According to the NCAA rules, Section 20.9.9.3 "*...an institution must undertake an annual certified audit verifying its football attendance,*" and "*...once every two years on a rolling basis, the institution shall average at least 15,000 in actual or paid attendance for all football games.*"

The audit objective was to provide reasonable assurance that the Intercollegiate Athletics Department's reporting of football home game attendance is in compliance with the National Collegiate Athletic Association (NCAA) bylaws outlined in section *20.9.9.3 Football Attendance Requirements*. Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors. Our audit methodology included interviews and limited testing of documentation supporting the attendance figures.

Based on the audit results, the 2018-2019 football season paid attendance average for the six home games was 10,151, which did not meet the NCAA 15,000 minimum required average.

We wish to thank the staff of the Intercollegiate Athletics Department for their cooperation and consideration during the audit.

Sincerely,

A handwritten signature in blue ink that reads 'Lori Wertz'.

Lori Wertz
Chief Audit Executive

Distribution:

Richard Adauto, Executive Vice President
Jim Senter, Director of Athletics