

# **NCAA Football Attendance**

*Intercollegiate Athletics*

*January 2020*



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**The University of Texas at Austin**  
**Office of Internal Audits**  
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**OFFICE OF INTERNAL AUDITS**  
THE UNIVERSITY OF TEXAS AT AUSTIN

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January 30, 2020

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 the audit of football attendance for the 2019 football season, as part of our fiscal year 2020 Audit Plan. The objective of the audit was to certify that actual or paid attendance averaged at least 15,000 for home football games. The National Collegiate Athletic Association (NCAA) bylaws require this level of attendance for Football Bowl Subdivision membership. The average attendance exceeded the 15,000 requirement. The report is attached for your review.

Please let me know if you have questions or comments regarding this audit.

Sincerely,

A handwritten signature in blue ink that reads "Sandy Jansen".

Sandy Jansen, CIA, CCSA, CRMA  
Chief Audit Executive

cc: Mr. Chris Del Conte, Vice President and Athletics Director, Intercollegiate Athletics  
Ms. Lori Hammond, Senior Associate Athletics Director, Risk Management and  
Compliance Services, Intercollegiate Athletics  
Ms. Lisa Mabry, Associate Director, Compliance and Risk Management, Intercollegiate  
Athletics  
Mr. Carlos Martinez, Chief of Staff, Office of the President  
Ms. Christine Plonsky, Exec. Sr. Associate Athletics Director, Chief of Staff and SWA  
Ms. Amy Reyna, Assistant to Senior Vice President and Chief Financial Officer



# Executive Summary

## NCAA Football Attendance

Intercollegiate Athletics

Project Number: 20.012

### Audit Objective

The objective was to certify that the actual or paid attendance averaged at least 15,000 for home football games.

### Conclusion

The University of Texas at Austin exceeded 15,000 in actual or paid attendance for home football games.

### Audit Observations

No recommendations were provided.

### Engagement Team

Angela McCarter, CIA, CRMA, Assistant Director

Isabel Sweat, CPA, CIA, University Professional, Special Assignments



## Audit Results

The University of Texas at Austin exceeded 15,000 in actual or paid attendance for home football games.

## Background

The National Collegiate Athletic Association (NCAA) bylaw 20.9.9.3 requires that an institution with Football Bowl Subdivision membership average at least 15,000 in actual or paid attendance for all home games. Meeting this requirement must be certified by an audit.

## Scope, Objectives, and Methodology

The scope of this review includes home football games for 2019. The objective was to certify attendance averaged at least 15,000.

To achieve this objective, the Office of Internal Audits (Internal Audits) calculated the attendance for each home game from scanned ticket data from stadium entry gates.

## Report Distribution

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