

**2019 NCAA Football Attendance  
Internal Audit Report  
Project # 2020-11  
February 12, 2020**

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

**Audit Results**  
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**Background**

UTSA must undertake an annual certified audit verifying its football attendance. The NCAA Division I Bylaw 20.9.9.3 which states, “*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.*” The NCAA allows the institution to use either the Paid Attendance or the Actual Attendance method for calculating attendance.

**Objectives:**

Determine if The University of Texas at San Antonio (UTSA) complies with the Football Bowl Subdivision (FBS) attendance requirements of NCAA Division Bylaw 20.9.9.3.

**Scope:**

We reviewed data concerning football attendance for the UTSA 2018 and 2019 Season home football games.

**Conclusion:**

Based on our review, UTSA met the required minimum attendance within the rolling two-year 2018-2019 cycle. Therefore, UTSA complies with NCAA Division I Bylaw 20.9.9.3.