

The University of Texas at San Antonio

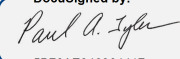
UTSA Auditing & Consulting Services


Continuous Auditing – Student Athlete Status Data Integrity

Project# 2021-25

June 4, 2021

Reviewed by: 
Taylor Eighmy, Ph.D.
President

Prepared by: 
Paul A. Tyler, CIA, CFE, CRMA
Chief Audit Executive

Reviewed by: 
Carlos Martinez
Senior Vice President for Institutional
Strategic Planning, Compliance, Risk
Management, and Office Operations Chief of
Staff

Auditors Assigned: Jaime Fernandez
Senior Internal Auditor

Carol Rapps
Assistant Audit Director,
Information Systems

Responsible VP: Dr. Kimberly Espy
Provost and Senior Vice President for
Academic Affairs

Dr. Lisa Campos, Vice President for
Intercollegiate Athletics and Athletics
Director

Executive Summary

Conclusion

The procedures implemented in 2019 to ensure the integrity of the Student Athlete data in the student record system were ineffective.

Background

As part of our annual FY21 Audit Plan, we have included a project called 2021-25 Continuous Auditing that gives us the opportunity to perform a review of University risks, controls and daily operational procedures on an ongoing basis. Areas that may be examined as part of this review may include compliance, information security, information technology systems, accounting practices, and other University business practices. The objective of this project is to monitor key internal controls for high-risk areas identified during previous internal audit engagements or while performing data analytics and observing day-to-day University operations.

During the 2019 Admissions audit, student athlete status was not being updated within the student record system (BANNER), specifically the SGASPRT table (see attachment A). Internal Audit is using data analytics to identify integrity issues. See attachments B and C for Fall 2020 and Spring 2021 charts respectively.

Continuous Audit Objective

Ensure student athlete status is being properly maintained within the student record system and correlates to what is reported to NCAA.

Observations, ratings, and planned implementation dates:

1	Inaccurate Student Athlete data in student record system (BANNER)	03/31/2022
---	---	------------

Observation Rating

Priority
High
Medium
Low

Audit Observations

1. Inaccurate Student Athlete data in student record system (BANNER)

Medium

Observation

Condition

The data used to track student athlete eligibility and status within the student record system (BANNER), is inaccurate.

Criteria

The BANNER table (SGRSPRT) is used to track student athlete eligibility, sport assignment and academic status. This data is used by various university processes to ensure compliance with NCAA, monitor academic integrity, and administer financial aid and scholarships.

Cause

- Reports used to perform the initial cleanup and subsequent maintenance were incomplete.
- The roll-forward process for each term is performed prior to term updates being applied.
- Update access to the table is excessive.

Impact

Financial Aid, Athletics Administration and Athletics Compliance rely on manual spreadsheets to track student athlete status due to the questionable integrity of student athlete data within the student record system. NCAA roster reporting does not match what is in the Student Record system.

Management Action Plan

- Using data provided by IA, Athletics Compliance modified the athlete status for 329 athletes to inactive or graduated. (DONE, see Attachment D)
- Modify access to the SGASPRRT table will be limited to two individuals, one in registrar area and one in Athletics Compliance. (DONE)
- Athletics Compliance will update the athletic status's each semester after census, utilizing internal audits automated reports. The registrar athlete roll-forward process will not be initiated until Athletics Compliance has completed the updates.

Responsible Party:

Stan Phelps, Sr. Athletics Compliance Specialist and Neema Connor, Asst. Director, Registrar

Planned Implementation Date:

March 31, 2022

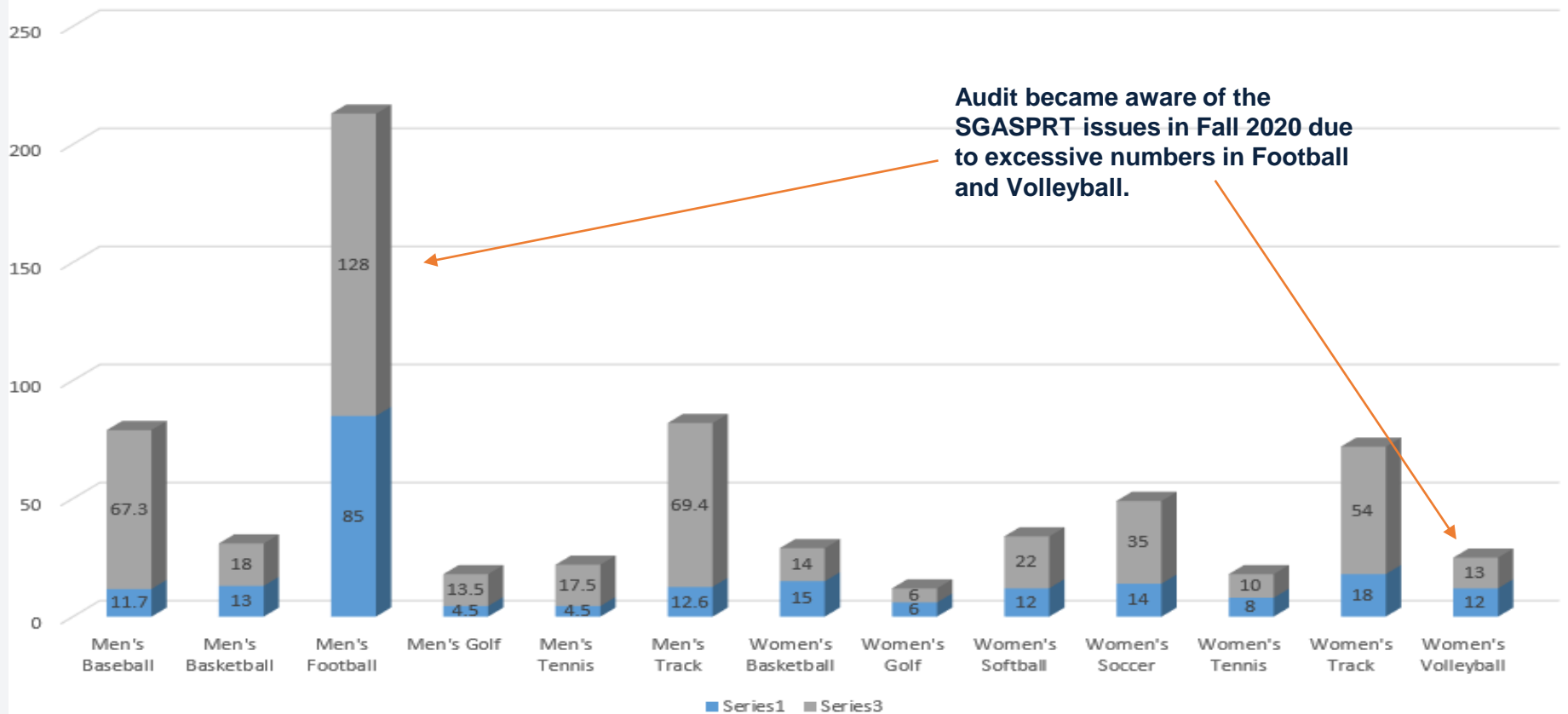
Attachment A – 2019 Observation

SGASPRT	Best practice would ensure the BANNER athletic compliance processing functionality be utilized to track athletic status and academic eligibility to support the National Collegiate Athletic Association (NCAA) athletic compliance requirements from admission through graduation. The BANNER Athletic Compliance Form (SGASPRT) and corresponding table (SGASPRT) are used by the institution to assign sport codes, status, athletic eligibility, academic eligibility, and the athletic aid information by term for each athlete.
Observation	<p>The data in the BANNER Athletic Compliance Form (SGASPRT) Table used to track athletes and their relative eligibility status is inaccurate. The BANNER Athletic Compliance Form (SGASPRT) and corresponding table (SGASPRT) are used by the institution to assign sport codes, status, athletic eligibility, academic eligibility, and the athletic aid information by term for each athlete. A comparison of athletes identified in the SGASPRT table as active athletes "AC" to those reported on NCAA rosters revealed the following discrepancies:</p> <ul style="list-style-type: none"> ➤ 318 listed as active in SGASPRT that are not on the NCAA Rosters <ul style="list-style-type: none"> • 222, previous athletes that have already graduated • 80, current students flagged as active athletes not on NCAA roster (i.e. team managers, trainers, etc.) • 16, are in BANNER, but never registered or attended classes
Risk Level	The inability to accurately track "all" active athletes within the student record system throughout their tenure at the institution is considered a MEDIUM risk because it increases the probability NCAA compliance monitoring controls and automated processes for management of athletes will be not effective as that they are not applied to the entire population.
Management's Response	The data cleanup is completed and new manual maintenance processes have been implemented to ensure data integrity is maintained. Athletics Compliance is responsible for maintaining data within SGASPRT with reviews by Athletics Certification. Long-term, the potential for automation will be researched and implemented if it will reduce the manual administrative burden (e.g. automatically updating active code to graduate in SGASPRT when an athlete graduates).
Responsible Person	Eric Cooper, Associate Vice Provost, Enrollment Stephen Lutz, Assistant Director of Athletic Certification.
Implementation Date	November 30, 2019

Attachment B – Fall 2020 Data Analysis

Equivalency Requirement vs. SGRSPRT Counts by Sport Type

Includes : (AC/FY) Excludes : IN



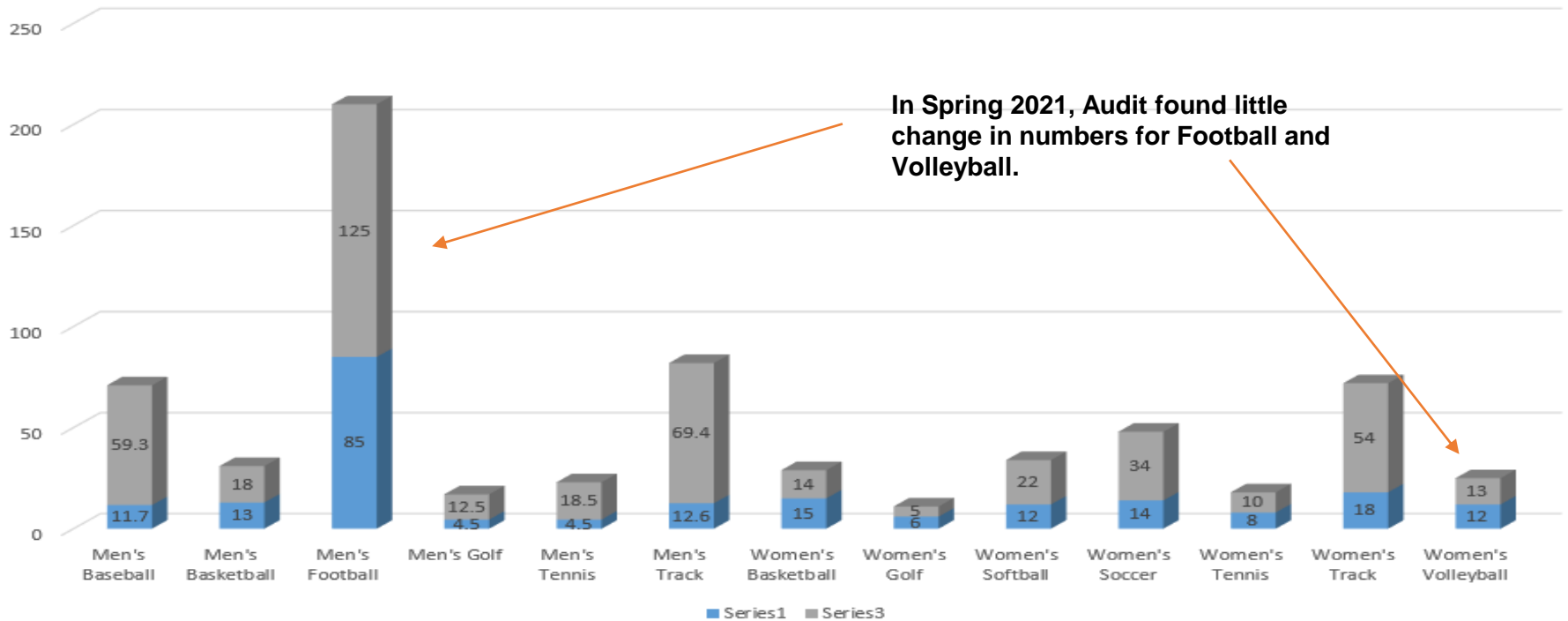
Attachment C – Spring 2021 Data Analysis

Spring 2021 Equivilancy Requirement

VS.

SGRSPRT Counts by Sport Type

Includes : (AC/FY) Excludes : IN



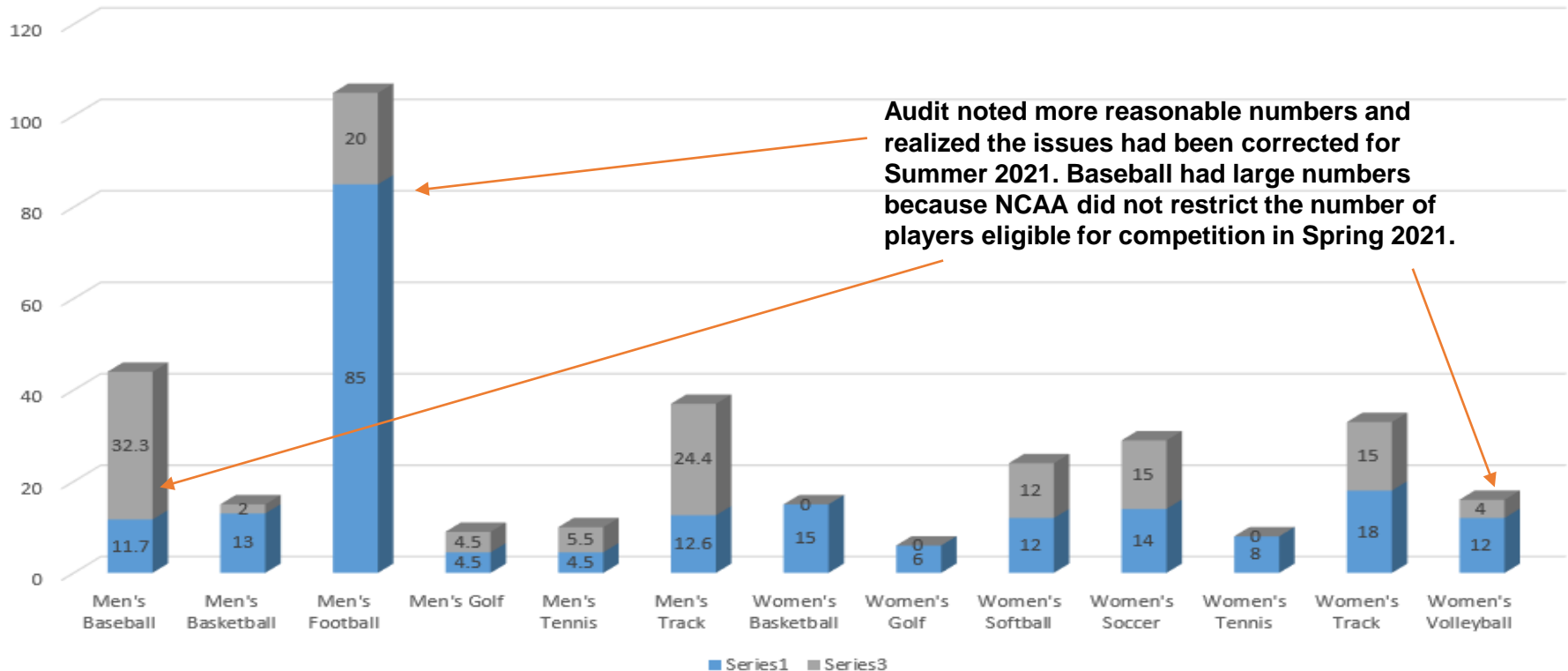
Attachment D – Post Clean-up Data Analysis

Summer 2021 Equivalency Requirement

VS.

SGRSPRT Counts by Sport Type

Includes : (AC/FY) Excludes : IN



UTSA[®]

utsa.edu