THE UNIVERSITY OF TEXAS AT DALLAS

Athletic Scholarships

Audit Report No. 2616

June 15, 2026

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Executive Summary

Audit Objective

To provide assurance that controls over athletic scholarship access, reporting, and equivalency calculations are adequately designed and operating effectively to ensure compliance with NCAA Division II requirements, accuracy and integrity of scholarship data, and appropriate safeguarding and security of information.

Primary Risk Type(s)

Student Services and Enrollment Management

Date of Last Audit

Not applicable as UT Dallas was previously in NCAA Division III, which does not allow athletic scholarships.

Controls and Strengths

- The Department of Intercollegiate Athletics (Athletics) uses Teamworks Compliance + Recruiting for scholarship approval workflows and document retention. Teamworks centralizes daily athletics operations and has been set up to receive an automated feed of athletic financial aid data from PeopleSoft.
- There is a Student Financial Aid Officer position in the Financial Aid office, primarily funded by Athletics, dedicated to the management of athletic awards, including monitoring to ensure that student-athlete total financial aid packages do need exceed the university's Cost of Attendance, per NCAA Division II regulations.
- Athletics maintains and continuously updates manuals for (1) Athletics Compliance and (2) the Athletics Aid Awarding Process. The Athletics Aid Awarding Process manual is a collaboration between Athletics and Financial Aid.

Overall Conclusion

Generally, the controls that Athletics has in place over athletic scholarship access, reporting, and equivalency calculations are adequately designed and operating effectively to ensure compliance with NCAA Division II requirements, accuracy and integrity of scholarship data, and appropriate safeguarding and security of information.

Observations by Risk Level

This audit did not result in any reportable observations.

For details about the audit procedures, explanation of risk levels, and report distribution, please see Appendices A, B, and C, respectively, in the attached report.

Appendix A: Information Related to the Audit

Background

UT Dallas began its two-year provisional transition from NCAA Division III athletics to Division II status in academic year 2024-2025. With this transition came the ability to offer financial aid based on athletic ability, which is prohibited in Division III schools. In the 2025-2026 academic year (fall and spring semesters), UT Dallas awarded 218 student-athletes a total of $2,836,836 in athletic aid.

The Department of Intercollegiate Athletics leadership includes a Director of Athletics, who reports directly to the President of UT Dallas with an administrative reporting line to the Vice President for Administration and Chief of Operations, four Associate Athletic Directors, five Assistant Athletic Directors, a Business Administrator, and a Faculty Athletics Representative.
https://utdcomets.com/

Audit Objective

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Scope

The scope of the audit was academic year 2025-2026. The audit began in February 2026, and the audit concluded on May 20, 2026.

Methodology

The audit was conducted in conformance with the Institute of Internal Auditors' Global Internal Audit Standards™. Additionally, we conducted the audit in conformance with generally accepted government auditing standards (GAGAS) as applicable. Both standards are required by the Texas Internal Auditing Act, and they require that we plan and perform the audit to obtain sufficient, proper evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our observations and conclusions based on our audit objectives.

GAGAS also requires that auditors assess internal control when it is significant to the audit objectives. We used the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework in assessing internal controls[1].

Our procedures included interviews, observations of processes, reviews of documentation, and testing. The following table outlines our procedures and observations for each of the audit area objectives performed.

[1] http://www.coso.org

Audit Area	Procedures	Observations Related to the Audit Area
Gaining an Understanding	Gained an understanding of Athletic Scholarships by interviewing key responsible parties and reviewing policies, procedures, and other related documentation, including an NCAA-required review performed by an outside consultant, as considered necessary.	None
Teamworks Compliance + Recruiting Access	Tested controls over user access to scholarship data in the Teamworks Compliance and Recruiting system to ensure access was properly requested, approved, provisioned, reviewed, and timely removed so that only authorized individuals can view or modify sensitive scholarship information.	None
NCAA Compliance Assistant (CA) 2.0 Access	Tested controls over user access to scholarship data in the NCAA CA 2.0 system to ensure access was properly requested, approved, provisioned, reviewed, and timely removed so that only authorized individuals can view or modify sensitive scholarship information.	None
Accurate NCAA Reporting	Tested athletics financial aid data in NCAA CA 2.0 generated reports to ensure report data manually entered in CA 2.0 matched the data in PeopleSoft.	None
Athletic Scholarship Equivalency Calculations	Assessed if athletic scholarship equivalencies had been calculated correctly using current financial data.	None

Appendix B: Observation Risk Rankings

Audit observations are ranked according to the following definitions, consistent with UT System Audit Office guidance.

Risk Level	Definition
Priority	If not addressed immediately, a priority observation has a significant probability to directly affect the achievement of a strategic or important operational objective of UT Dallas or the UT System as a whole. These observations are reported to and tracked by the UT System Audit, Compliance, and Risk Management Committee (ACRMC).
High	High-risk observations are substantially undesirable and pose a high probability of adverse effects to UT Dallas either as a whole or to a division/school/department level.
Medium	Medium-risk observations are considered to have a moderate probability of adverse effects to UT Dallas either as a whole or to a division/school/department level.
Low	Low-risk observations are considered to have a low probability of adverse effects to UT Dallas either as a whole or to a division/school/department level.
Not Reportable	Some recommendations made during an audit are considered of minimal risk, and the observations are verbally shared with management during the audit or at the concluding meeting.

Appendix C: Report Submission and Distribution

We thank the Department of Intercollegiate Athletics management and staff for their support, courtesy, and cooperation provided throughout this audit.

Respectfully Submitted,

DocuSigned by:
Toni Stephens
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Toni Stephens, CPA, CIA, CRMA, Chief Audit Executive

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- The University of Texas System Audit Office
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