



## **Internal Audit Department**

### **NCAA Compliance**

**March 1, 2021**

**Report Number FY 21-01**

#### **Distribution:**

Audit Committee, Arizona Board of Regents

Internal Audit Review Board

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This report is intended for the information and use of the Arizona Board of Regents, NAU administration, the Arizona Office of the Auditor General, and federal awarding agencies and subrecipients.

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**Summary**

Audit of NCAA Compliance for NAU Athletics (Athletics) is in the Annual Audit Plan for Fiscal Year 2021, as approved by the Audit Committee of the Arizona Board of Regents. This audit supports Northern Arizona University's (NAU / University) strategic goals of Engagement and Stewardship by ensuring NAU complies with the NCAA Bylaws, and is part of an ongoing cycle of periodic compliance audits performed on selected NCAA Bylaws applicable to Athletics. Previously, the NCAA required every Division I institution to have its athletics rules-compliance program evaluated at least every four years by an authority outside of the athletics department. That requirement was discontinued when the Athletics Certification Program was replaced with the Institutional Performance Program (IPP). To fill the gap not currently served by IPP, the Committee on Institutional Performance determined a regular review of rules compliance designed to help schools improve is essential to the success of athletic departments.

**Background:** For Academic Year 2020-2021, Athletics is comprised of approximately 350 student-athletes, 77 full-time employees, 7 part-time employees and 55 student personnel that work in Athletics and the Skydome. NAU sponsors 15 NCAA Division I athletic programs, which compete as members of the Big Sky Conference and Western Athletic Conference. NAU is one of 127 members of the Football Championship Subdivision of Division I and participates in fifteen Division I sports (see additional Athletics Information at Exhibit A and Athletics Stats at Exhibit B):

**Men's Teams**

- Basketball
- Cross Country
- Football
- Tennis
- Indoor Track & Field
- Outdoor Track & Field

**Women's Teams**

- Basketball
- Cross Country
- Golf
- Soccer
- Swimming & Diving
- Tennis
- Indoor Track & Field
- Outdoor Track & Field
- Volleyball

**Audit Objectives:** The primary audit objectives were to develop an understanding of the institution's NCAA compliance program and ensure that the basic components of an effective institutional compliance program are in place to ensure compliance with NCAA Bylaws related to:

- Monitoring and maintaining proper documentation regarding off-campus and on-campus recruiting activities;
- Monitoring of non-coaching and strength and conditioning staff positions and camp and clinic hires for men's basketball and women's basketball for individuals associated with a (recruited) prospective student-athlete;
- Maintaining an adequate system of review for sports camps and clinics;
- Monitoring to ensure extra benefits are not provided to student-athletes related to the following:
  - athletic equipment and apparel,
  - complimentary admissions and ticket benefits,
  - student-athlete vehicles, and
  - representatives of athletics interests;
- Maintaining an adequate system to monitor amateurism; and,
- Submitting academic data required under the NCAA's Academic Performance Program.

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**Scope:** The scope included a review of all policies, procedures and practices governing the NCAA compliance areas mentioned above, including review of documents and system reports supporting compliance and reporting requirements during the 2019-2020 and 2020-2021 Academic Years through Fall 2020. We conducted such analysis, tests and other procedures as we deemed necessary to address the audit objectives.

**Methodology:** Audit procedures were applied based upon the Association of College and University Auditor's NCAA Division I Compliance Audit Guide, dated September 3, 2019. The guide contains a basic audit program and comprehensive audit program for Recruiting, Camps and Clinics, Extra Benefits, Amateurism and Academic Performance Program. We applied the comprehensive audit program for recruiting, camps and clinics, extra benefits and the academic performance program, critical areas of compliance for Athletics, and the basic audit program for amateurism (past audits indicated relatively effective and consistent controls in this area with the same individual serving as the Senior Associate Athletics Director for Compliance (Compliance AD)).

The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors* and accordingly, included such tests considered necessary under the circumstances.

**Conclusion:** Athletics complies with NCAA Bylaws governing Recruiting, Camps and Clinics, Extra Benefits, Amateurism and the Academic Performance Program. The Athletics Compliance Process appears to be functioning as intended under a dedicated leader.

Controls Assessed		
0	6	4

Compliance data is materially accurate and internal controls are functioning as intended. Work continues on finalizing compliance-focused policies and procedures, and process effectiveness could be improved by more fully using existing systems to help manage the compliance processes related to recruiting, camps and clinics, extra benefits, and amateurism. Management is currently prioritizing related solutions.

**Observations:**

Overall, the Athletics department has a positive tone at the top related to NCAA compliance, including the following notable items:

- As of September 30, 2020, the ARMS compliance software was integrated with PeopleSoft to pull data from PeopleSoft into ARMS related to academic information (i.e., student-athlete contact information, classes schedules, major, etc.). This eliminates the need to establish PeopleSoft logins to Athletics staff, provides real-time information for student-athletes and better assures the accuracy, completeness and timeliness of data captured in PeopleSoft and used by ARMS.
- A new ARMS workflow was created in Spring 2020 and will be implemented in 2021 to assist in monitoring both institutional and external camps and clinics. This compliance-based workflow will require approvals via routing through the following departments: Office of Athletics Compliance, Athletics Business Office, Athletic Training Team, Athletics Equipment, NAU Facilities and NAU Communications.
- As of July 1, 2020, a new apparel and equipment inventory management system, Helmet

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Tracker, was implemented and policies, procedures and processes are being created to support internal controls for the security and distribution of apparel and equipment (see also related improvement opportunity, IO 5).

- As of May 2019, pre-construction was started by CORE Construction, Inc. on the NAU Student Athlete High Performance Center<sup>1</sup> with a targeted completion of Spring 2022. This is a collaboration between NAU Athletics and the College of Health and Human Services and will focus on the wellness and development of NAU student-athletes and educational opportunities for NAU students. The scope of this project is to design and build a space for a large workout area, a gym that can house male and female basketball athletes, an all-new medical facility that can handle and support injured student athletes, meeting spaces for teams, and student academic support spaces throughout.
- In June 2020, the department previously known as Student-Athlete Development transitioned to Student-Athlete Academics. With a staff of seven that includes one director, two academic coordinators and four graduate assistants, the mission<sup>2</sup> of this department is to employ wide-ranging competencies in providing academic support for student-athletes in an intensive, responsive, proactive manner and to ultimately impact entire life trajectories through academia equipping student-athletes for success after sports. To achieve their mission, the department has embraced a rigorous approach to academia by hiring internal academic advisors for Athletics with the goal of bolstering NAU’s Academic Progress Rate (APR) and Graduation Success Rate (GSR), creating a structure for internal tutoring support and learning specialist support and providing weekly academic grades updates and detailed tracking of each student-athlete that include both scholarship and non-scholarship awardees.
- As of February 19, 2021, OAC updated the Vehicle Form to include language that provides negative assurance for those student-athletes that do not turn in a vehicle form or indicate “no” on the vehicle form if they have a vehicle, such that not completing a form by a required date is the same as the student-athlete formally responding that they have no vehicle on campus.

We identified improvement opportunities related to policy and procedure improvement and implementation, improved oversight of noncoaching basketball and strength and conditioning hires, camps and clinics management, ARMS forms and workflow management, enhanced use of existing information systems, and directed use of staff resources, for which management is implementing solutions as outlined in this report.

The control standards considered, related control environment assessment and any related improvement opportunities (IO) identified are summarized in the following table.

<b>General Control Standard</b> (The bulleted items are internal control objectives that apply to the general control standards and will differ for each audit.)	<b>Control Environment/ Assessment</b>	<b>IO No.</b>	<b>Page No.</b>
<b>Compliance with Laws and Regulations<sup>3</sup>:</b>			
<b>Recruiting:</b>			

<sup>1</sup> Per NAU’s Planning, Design and Construction’s Project Status Report dated December 2, 2020

<sup>2</sup> Per the current Associate Athletic Director for Academics

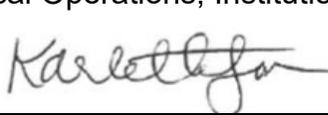
<sup>3</sup> The primary general control standard addressed by the audit is “Compliance with Laws and Regulations”

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General Control Standard (The bulleted items are internal control objectives that apply to the general control standards and will differ for each audit.)	Control Environment/ Assessment	IO No.	Page No.
• Athletics maintains proper documentation to establish compliance with NCAA legislation governing off-campus recruiting activities			
• Athletics maintains proper documentation to establish compliance with NCAA legislation governing on-campus recruiting activities			
• OAC monitors staff position hires for external basketball camps and clinics, noncoaching basketball roles, and staff supporting the strength and conditioning program		2	7
<b>Camps and Clinics:</b>			
• Adequate controls and policies ensure NAU is complying with NCAA legislation in this area		1, 3, 5	5, 8, 10
<b>Extra Benefits:</b>			
• NAU has controls to monitor and account for athletics equipment and apparel for student-athletes		1	5
• Policies, procedures and practices are in compliance with NCAA legislation governing complimentary admissions and ticket benefits		1, 5	5, 10
• Student-athlete vehicles are monitored by Athletics			
• NAU maintains adequate control over known groups representing NAU's athletics interests			
<b>Amateurism:</b>			
• Controls and policies ensure only amateur athletes compete for NAU		4	9
<b>Academic Performance Program:</b>			
• Athletics has policies and procedures in place to gather and submit academic data required under the NCAA's Academic Performance Program		1	5

Legend:	
Reasonably Strong Controls In Place	
Opportunity for Improvement	
Significant Opportunity for Improvement	

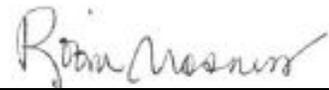
We appreciate the assistance and cooperation provided by Athletics Compliance, Coaches, Coaching staff, the Skyjacks Board President, Student-Athlete Academics, NAU Athletics Ticketing, NAU Athletics Development, NAU Athletics Equipment Operations, NAU Athletics Fiscal Operations, Institutional Research and Analysis and the Office of the Registrar.



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**Audit Results: Improvement Opportunities & Solutions**

- 1. Formally maintained and up-to-date Athletics and related Compliance Policies and Procedures (P&Ps) provide a reference that sets the desired tone at the top and helps ensure consistency in maintaining effective compliance monitoring processes.**

**Solution:** Required policies and procedures based on NCAA bylaws and feedback from this audit will be identified and prioritized for completion, including:

1. Academic Performance Program procedures will be documented as part of the NCAA Compliance Policy and Procedures including aspects related to determining the Academic Progress Rate (APR) and the Graduation Success Rate (GSR).
2. Compliance procedures will be updated to ensure sufficient employee training is provided and documented to assure effective compliance oversight.
3. Policies and procedures will be updated for Athletic Apparel & Equipment, Camps and Clinics and Complimentary Admissions. As of January 27, 2021, the language on the Camps and Clinics Request form has been updated to acknowledge NCAA bylaw requirements related to camps and clinics and student-athlete pay rates and document retention and request requirements. The camps and clinics policies and procedures will be restructured to maintain these policies and procedures in the Athletics Business Office. Additionally, a post-camp checklist will be developed for coaches to complete at the end of each academic year. The checklist will include coaches' attestation of NCAA requirements met as part of the respective camps.

**Responsible Parties:**

Syed Moinuddin, Senior Associate Athletic Director for  
Compliance

Uri Farkas, Deputy Athletic Director

Matt Howdeshell, Senior Associate Athletic Director for  
Administration and Capital Projects

**Implementation Date:**

May 31, 2021

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**DETAILS:**

**Condition:** Per the ACUA NCAA Division 1 Audit Guide: The Academic Performance Program was established by the NCAA to ensure that the Division I membership maintains focus on the educational experience of student-athletes in an environment that supports their intercollegiate-athletics experience, while enhancing the ability of student-athletes to obtain a four-year degree. The Academic Performance Program (APP) consists of three components: the Academic Performance Census (APC), the Academic Progress Rate (APR), and the Graduation Success Rate (GSR), with the APR and GSR reflecting required components for Division I programs.

The procedures and results associated with NAU's compliance with the NCAA Academic Performance Program requirements appear effective, thereby ensuring proper focus on the academic performance and progress of NAU's student-athletes. However, the processes are

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not formally documented. Additionally, while some training was evident, the OAC requires no formal training to ensure employees supporting the Academic Performance Program are knowledgeable of the Program requirements and the periodic changes made by the NCAA.

Additionally, policies and procedures and compliance forms are in draft versions in the following areas:

- Athletic Apparel & Equipment – Policies and procedures are in draft form and should be updated to include compliance with NCAA bylaws.
- Camps and Clinics – Inconsistencies exist between the Office of Athletics Compliance Policies and the draft Camp Policies Manual. Language should be added to the final Camp Policies Manual to include compliance with student-athlete pay and external camps' acknowledgment of abiding by local, state, and federal laws. The Camps and Clinics Request Form supporting NCAA bylaw compliance is complete; however, should be reviewed to ensure acknowledgments clearly support bylaw compliance applicable to both institutional and external camps and clinics.
- Complimentary Admissions – The Office of Athletics Compliance policies should be updated to incorporate the NAU Athletics Ticket Policies and Procedures by reference.

**Criteria:** Good business practices support up-to-date and clearly articulated policies and procedures to ensure consistency in the application of the key processes and internal controls used to support and maintain an effective compliance monitoring program. Formalizing policy and procedure is also important relative to addressing the following specific Bylaws:

- **NCAA Bylaw 12.4.1 Criteria Governing Compensation to Student-Athletes** states, "Compensation may be paid to a student-athlete:  
(a) Only for work actually performed; and  
(b) At a rate commensurate with the going rate in that locality for similar services".
- **NCAA Bylaw 12.4.1.1 Athletics Reputation** states, "Such compensation may not include any remuneration for value or utility that the student-athlete may have for the employer because of the publicity, reputation, fame or personal following that he or she has obtained because of athletics ability".

**Cause:** Documenting procedures has not been prioritized. The practice to date has been to rely on available supporting materials on the NCAA website and assumption that employees review those materials as needed. Turnover in the Athletics Department, combined with learning and incorporating ARMS compliance, has also caused delays in finalizing policies and procedures.

**Effect / Impact:** Consistency in process and expectations for responsibilities could be compromised resulting in inability to support effective NCAA compliance.

**Audit Results: Improvement Opportunities & Solutions**

**2. Ensuring the Office of Athletics Compliance (OAC) is aware of hires supporting the strength and conditioning program, and noncoaching staff supporting basketball, will allow for timely review of individuals associated with prospects (IAWP) prior to hire.**

**Solution:** A questionnaire will be developed that ensures Office of Athletics Compliance (OAC) is made aware of noncoaching and strength and conditioning hires to allow for a timely review prior to the hiring of any non-coaching, sport-specific staff members in the sport of basketball to confirm they are not considered an IAWP. This also includes noncoaching hires for instructional camps and clinics specific to basketball.

**Responsible Parties:**

Syed Moinuddin, Senior Associate Athletic Director for Compliance

Shane Burcar, Head Men's Basketball Coach

Sam Lackey, Head Strength & Conditioning Coach

Loree Payne, Head Women's Basketball Coach

**Implementation Date:**

April 30, 2021

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**DETAILS:**

**Condition:** The current process for noncoaching and strength and conditioning hires specific to basketball does not include notification to OAC.

**Criteria:** The following NCAA bylaws address IAWPs:

- **13.02.19 Individual Associated with a Prospective Student-Athlete -- Basketball.** In basketball, an individual associated with a prospective student-athlete is any person who maintains (or directs others to maintain) contact with the prospective student-athlete, the prospective student-athlete's family members, or coaches at any point during the prospective student-athlete's participation in basketball, and whose contact is directly or indirectly related to either the prospective student-athlete's athletic skills and abilities or the prospective student-athlete's recruitment by or enrollment in an NCAA institution. This definition includes, but is not limited to family members, handlers, personal trainers and coaches. An individual who meets this definition retains such status during the enrollment of the prospective student-athlete at the institution.
- **13.2.1.2 Additional Prohibition -- Consulting Fees -- Men's Basketball.** In men's basketball, an institution or staff member shall not provide a consulting fee to an individual associated with a prospective student-athlete or to a consulting firm in which an individual associated with a prospective student-athlete has a proprietary or financial interest.
- **13.2.1.4 Notification of Ineligibility and Consequences -- Basketball.** If a violation of Bylaw 13.2.1 occurs in which an institution or a basketball staff member employed (either on a salaried or volunteer basis) an individual associated with a recruited prospective

**Audit Results: Improvement Opportunities & Solutions**

student-athlete at the institution's camp or clinic, the institution shall declare each involved prospective student-athlete ineligible. Within 30 days of becoming aware of the violation, the institution shall provide written notification to each involved prospective student-athlete that the actions of the institution affected the prospective student-athlete's eligibility. The written notification shall also include an explanation of the consequences of the violation for the prospective student-athlete.

- **13.8.3.3 Individual Associated with a Prospective Student-Athlete -- Men's Basketball.** In men's basketball, during a two-year period before a prospective student-athlete's anticipated enrollment and a two-year period after the prospective student-athlete's actual enrollment, an institution shall not employ (either on a salaried or volunteer basis) or enter into a contract for future employment with an individual associated with the prospective student-athlete in any athletics department noncoaching staff position or in a strength and conditioning staff position.
- **13.8.3.4 Individual Associated with a Recruited Prospective Student-Athlete -- Women's Basketball.** In women's basketball, during a two-year period before a recruited prospective student-athlete's anticipated enrollment and a two-year period after the recruited prospective student-athlete's actual enrollment, an institution shall not employ (or enter into a contract for future employment with) an individual associated with the recruited prospective student-athlete in any athletics department noncoaching staff position or in a strength and conditioning staff position.

**Cause:** A directive does not exist that ensures this review is performed.

**Effect / Impact:** Lack of timely reviews of noncoaching and strength and conditioning hires could result in untimely detection of IAWPs, which ultimately violates NCAA bylaws related to IAWP.

**3. Review of the general ledger fund related to sport camps will help ensure expenses are charged appropriately and reimbursed timely.**

**Solution:** Providing the Athletics Business Office with notification of forming external camps will be required by coaches via an ARMS workflow that identifies institutional and external camps. Beginning in February 2021, the Finance Service Team will approve Purchasing Card (PCard) transactions, which will serve as an additional control measure. Further, the Athletics Business Office will develop a process for reviewing the Fund 4300 (Camps) general ledger accounts to identify external camp expenses charged to the University and will obtain timely reimbursements from responsible individuals.

**Responsible Parties:**

Bryan Cornn, Associate Athletic Director for Fiscal Operations

**Implementation Date:**

August 31, 2021

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**DETAILS:**

**Condition:** A review of the general ledger for Women's Soccer camps reflected an unreimbursed PCard expense charged to the University after the external LLC was created.

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While this specific expense was immaterial overall, it highlighted the lack of a process to identify inappropriate expenses.

**Criteria:** A strong internal control environment ensures the University has sound fiscal procedures in place to detect financial reporting errors and fiscal policy violations. Review and reconciliation of the general ledger activities ensures accountability to the University.

**Cause:** A recurring annual PCard charge defaulted to the Camps fund (Fund 4300) due to untimely reconciliation of the PCard activities. Reimbursement was requested from the vendor.

**Effect / Impact:** The University could unknowingly incur expenses for non-NAU activities.

**4. Periodically reviewing forms to ensure critical information is captured and implementing a follow-up process will allow for improved compliance management.**

**Solution:** OAC will review forms used in monitoring NCAA compliance to improve questions that allow for capture of critical information and / or incorporate best practices and thereafter will review forms based on NCAA guidance updates. Additionally, a process will be established for those responses that require further follow-up by OAC.

**Responsible Parties:**

Syed Moinuddin, Senior Associate Athletic Director for Compliance

**Implementation Date:**

August 1, 2021

**DETAILS:**

**Condition:** We noted the following as part of reviewing the Amateurism and Recruited Status Form for men’s tennis and women’s golf:

- One men’s tennis student-athlete answered “yes” to the following questions:
  - “Did a NAU staff member or representative of athletics interests (aka booster) arrange any in-person meeting off of the NAU campus with you or your parent(s) / legal guardians?”
  - “Have you ever agreed orally or in writing to have a sports agent market your athletic ability or reputation in any sport?”
  - “Have you ever received prize money for winning a tournament, game, event or contest?”
- One women’s golf student-athlete answered “yes” to the following question:
  - “Did a NAU staff member or representative of athletics interests (aka booster) arrange any in-person meeting off of the NAU campus with you or your parent(s) / legal guardians?”

While an informal follow-up process exists for positive (“yes”) responses captured on the Amateurism and Recruited Status Form, it is not efficient to follow-up on false positives. False positives are a result of questions written in a way that causes confusion in determining if an

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exception exists related to NCAA compliance. For example, the question regarding an in-person meeting off of the NAU campus may be yes if an official visit was approved. Because OAC is following-up on appropriate positive responses, the current need to address all such false positives creates an inefficient compliance monitoring process.

**Criteria:** Per OAC form requirements, the amateurism and recruited status form is required to be completed at the beginning of each academic year by student-athletes.

**Cause:** Questions are not appropriately worded to capture true exceptions that require OAC follow-up.

**Effect / Impact:** Efforts related to false positive follow-up wastes OAC resources that could be more effectively used elsewhere.

**5. Maintaining data integrity in information systems could improve and ensure data and system usefulness.**

**Solution:** Routine testing of databases will be conducted to ensure systems are functioning properly, invalid data or data redundancies are identified, data is updated timely, and workflows are completed.

**Responsible Parties:**

Syed Moinuddin, Senior Associate Athletic Director for  
Compliance

Uri Farkas, Deputy Athletic Director

Matt Howdeshell, Senior Associate Athletic Director for  
Administration and Capital Projects

**Implementation Date:**

May 31, 2021

**DETAILS:**

**Condition:** Helmet Tracker is a new system as of July 2020 and intervening now to correct data captured will help with future processes, reporting and decision-making. The ARMS system includes a Complimentary Ticket Management module for managing complimentary admissions. We tested data validity for the two systems and observed that databases require manual entry of some of the same data and may include test and / or outdated data, incomplete and / or missing data (personnel profiles), reports not configured correctly, and missing required approvals for 2019 complimentary admissions (e.g., complimentary admissions left in a pending versus approved status).

We observed that 19 Football student-athletes and two Women's Basketball student-athletes reflected active status in Helmet Tracker; however, were not listed on the current sport rosters downloaded from the Athletics website. We also observed that the Women's Tennis student-athletes' personnel profiles were not created in Helmet Tracker.

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We observed that of the 3,635 complimentary admissions requests reviewed, 1,497 requests reflected Pending status while 2,138 reflected Approved status. Further, we noted the following as part of reviewing the Complimentary Ticket Management report in ARMS:

- Three student-athletes requesting and receiving complimentary guest tickets answered “no” to the following statement for which there was no follow-up (see also improvement opportunity, IO 4):
  - “I understand that I may not exchange this ticket and doing so will result in an NCAA violation”.

**Criteria:** Data integrity best practices recommend applying standard rules and procedures and maintaining databases through the use of error checking and validation routines. Where those processes cannot be automated, periodic review and reconciliation is important to ensuring data integrity.

**Cause:** Manual processes required to maintain databases are time-consuming and may not be routinely performed to reflect accurate, up-to-date information.

**Effect / Impact:** Irrelevant data can impact the user’s ability to rely on the processes and systems in place that are intended to assist the department in effective compliance management. Data errors can also result in poor decision making.

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**EXHIBIT A – Athletics Information**  
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Athletic facilities used for practice and competition include the J. Lawrence Walkup Skydome (Football, Men's and Women's Basketball, Men's and Women's Indoor Track and Field), Aquatic and Tennis Complex (Swimming and Diving, Men's and Women's Tennis), J.C. Rolle Activity Center (Volleyball, Men's and Women's Basketball), Max Spilsbury Field at Lumberjack Stadium (Soccer, Men's and Women's Outdoor Track and Field), several golf courses in Northern Arizona and the Track and Field Throws Facility.

The core goals of Athletics are:

- Provide student-athletes with an exceptional experience culminating in graduation;
- Compete for Big Sky and WAC Championships while operating with integrity;
- Bring positive national exposure to NAU and the NAU community; and
- Provide NAU fans, alumni and supporters a place to unite and connect to the institution and celebrate NAU.

Due to the pandemic, it was announced on May 11, 2020<sup>4</sup> that the Big Sky Conference Office was allowing institutions the authority to determine practice and competition schedules for the remaining Spring 2020 term. In the same announcement, the Big Sky also made changes to a number of Big Sky Conference schedules and championships for the 2020-21 academic year. The changes to the championships and schedules, which were approved for the 2020-21 academic year only, impact the following sports:

- *Volleyball* will play a 16-match regular season conference schedule, with the top four teams advancing to the conference's postseason tournament to be held at defending champion Northern Colorado, which earned that honor by virtue of winning the 2019 regular season. Each school's conference slate will feature eight opponents to be played on consecutive days at the same location.
- *Women's Soccer* will stage its usual nine-game regular season, at the end of which the team with the most points (or, if necessary, the team that earns the tiebreaker) will be designated as the Big Sky's automatic qualifier to advance to the NCAA Tournament.
- For the second consecutive year, Idaho State will serve as the site for the 2021 *Indoor Track & Field* championships, allowing more schools to bus their teams to this event. Weber State, which was scheduled to host the 2020 Outdoor Track & Field championships, will retain its turn in the rotation and host the 2021 event.
- Both *Men's and Women's Tennis* will compete in a divisional schedule format, with the top two teams from each of the two divisions advancing to a four-team conference championship at a single site to be determined.
- The annual *Football Kickoff* event held the last two years in Spokane, Washington, will be conducted remotely this summer as a virtual event. More information will be announced in the coming weeks to the media and fans about how to participate and watch.

On August 12, 2020<sup>5</sup>, due to ongoing concerns related to the COVID-19 global pandemic, the Big Sky Conference decided to postpone all competition for all fall sports to Spring 2021. As a result, all Big Sky sports that compete in the fall both for their champion season (men's and women's cross country, soccer, volleyball) and for their non-championship segment (men's and women's golf, men's and women's

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<sup>4</sup> Per the NAU Athletics General Releases news articles

<sup>5</sup> Per the NAU Athletics General Releases news articles

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**EXHIBIT A – Athletics Information  
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tennis) as well as non-conference contests (football) were impacted. Further, the decision was made to postpone the 2020 conference football schedule to Spring 2021. Big Sky institutions were allowed to continue with permissible activities at their discretion while abiding by NCAA legislation, campus policies and local and state regulations. Separately, the Western Athletic Conference (WAC), which NAU has an affiliate membership with, suspended all fall championship and non-championship athletics competition through the end of 2020.

NAU finished with a department-wide 3.08 cumulative GPA for the 2019-20 academic year:

- The NAU football, volleyball, soccer and men's and women's cross country teams combined for 40 Big Sky All-Academic Awards in Fall 2019;
- The NAU men's basketball, women's basketball and men's and women's indoor track and field teams totaled 47 Big Sky All-Academic Awards in Winter 2019; and,
- Closing out the 2019-20 academic year, the NAU women's and men's outdoor track and field, women's and men's tennis and women's golf combined for 46 Big Sky All-Academic Awards for Spring 2020.

To be eligible for Big Sky All-Academic honors, a student-athlete must have met and / or exceed the following minimum requirements: 1) participated in at least half of the team's competitions; 2) achieved a 3.2 cumulative grade point average (on a 4.0 scale) at the conclusion of the most recently completed term and 3) completed at least one academic term at NAU. All-Academic selections that held cumulative GPAs of 3.50 and higher were as follows: 28 (Fall 2019), 28 (Winter 2019) and 31 (Spring 2020). A total of 68 student-athletes received their degrees for academic year 2019-20, 16 student-athletes received their degrees in Fall 2019 and 52 student-athletes received their degrees in Spring 2020.

Each Lumberjack student-athlete is required to complete a minimum of ten hours of community service each academic year. During the academic year, Northern Arizona University student-athletes provide community services hours through the following events; however, community service activities were halted from March 2020 to the date of this audit report due to the pandemic:

- Killip Elementary Classroom Assistance
- American Red Cross / Flagstaff Fire Department
- Coconino Humane Society
- Flagstaff Family Food Center
- Summer Café Activities for Local Youth
- Hope Cottage
- Phoenix Suns' Youth Basketball Clinic
- Peak Seniors Living Community
- Swimming Lessons for Local Youth

The NCAA governs all aspects of intercollegiate sports, and participating institutions must comply with its bylaws and legislation. In FY2019, Internal Audit reviewed Financial Aid, Governance and Organization, Student-Athlete Employment and Playing and Practice Seasons. In FY2020, Internal Audit reviewed Eligibility Certification, Investigation and Self-Reporting of Rules Violations, Rules Education and Commitment of Personnel to Rules-Compliance Activities.

The Athletics Compliance Office, with a staff of four that includes three full-time employees<sup>6</sup> and one graduate assistant, is responsible for ensuring compliance with NCAA and Big Sky rules and regulations.

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<sup>6</sup> Two of the three full-time staff are dedicated to all NCAA bylaws; while one is dedicated and specializes only in Eligibility bylaws.

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**EXHIBIT A – Athletics Information  
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To help in this endeavor, Athletics utilizes Compliance Assistant (CA), ARMS software and the NCAA website that houses bylaws and NCAA information. As part of their NCAA membership, the NCAA provides several NCAA applications, including Compliance Assistant and the Transfer Portal, to help the Compliance Office ensure that the Athletics Department and student-athletes are in compliance with NCAA legislation. Other NCAA applications used to ensure NCAA compliance include the NCAA Eligibility Center, Requests / Self-Reports Online and the NCAA Directory. The eligibility center helps with monitoring and reporting related to eligibility, the Requests / Self-Reports Online is a source to document and report NCAA violations made by the institution and corresponding consequences and the NCAA directory is a directory of all athletics staff, faculty athletics representative and university president for each member of the NCAA. Compliance Assistant enables monitoring of financial aid, eligibility, recruiting, athletics personnel and playing and practice seasons. Athletics primarily uses CA to maintain squad lists and monitor financial aid by calculating equivalency percentages. The equivalency percentage is calculated by dividing the amount received by the student-athlete (up to the value of a full grant-in-aid) by the full grant-in-aid value for that student-athlete based on the actual cost or average cost of a full grant for all students at NAU.

ARMS is a web-based tool that offers convenient paperless reporting to facilitate NCAA compliance. Athletics uses ARMS to monitor practice, phone and recruiting logs, track complimentary admissions, approve and monitor official and unofficial visits, maintain team rosters, track communication with prospects and current student-athletes, monitor camps, create and customize numerous compliance forms, monitor student-athlete employment, track coach roster designations, monitor eligibility and to store documents.

The NAU Athletics website captures team rosters and sport schedules, while the NAU Athletics Compliance Twitter account communicates compliance activity and updates. Additional software used by Athletics is RealRecruit, Sign Now, JacksPath, SalesForce, Kahoot!, NCAA Academic Portal, Helmet Tracker, CampNetwork, Ryzer Event Management System and Total Camps.

- RealRecruit is a survey tool used primarily for graduating student-athletes to obtain responses to their NAU experience.
- Sign Now is primarily used to obtain signatures from student-athletes for financial aid awards.
- JacksPath is NAU's online tool to determine how credits from other institutions will transfer to NAU.
- SalesForce is NAU's student recruitment and engagement tool primarily used by NAU Admissions and Advising.
- Kahoot! is a game-based learning platform that not only captures attendance but also allows for competition among coaches to encourage engagement and a fun aspect related to compliance education.
- NCAA Academic Portal is the data submission portal related to the Academic Performance Program.
- Helmet Tracker is the equipment inventory management and tracking system used by Athletics to equip student-athletes with necessary apparel and equipment.
- The following are the online camp registration and payment processing systems used by several sports:
  - CampNetwork – men's basketball
  - Ryzer Event Management System – women's soccer
  - Total Camps – men's football

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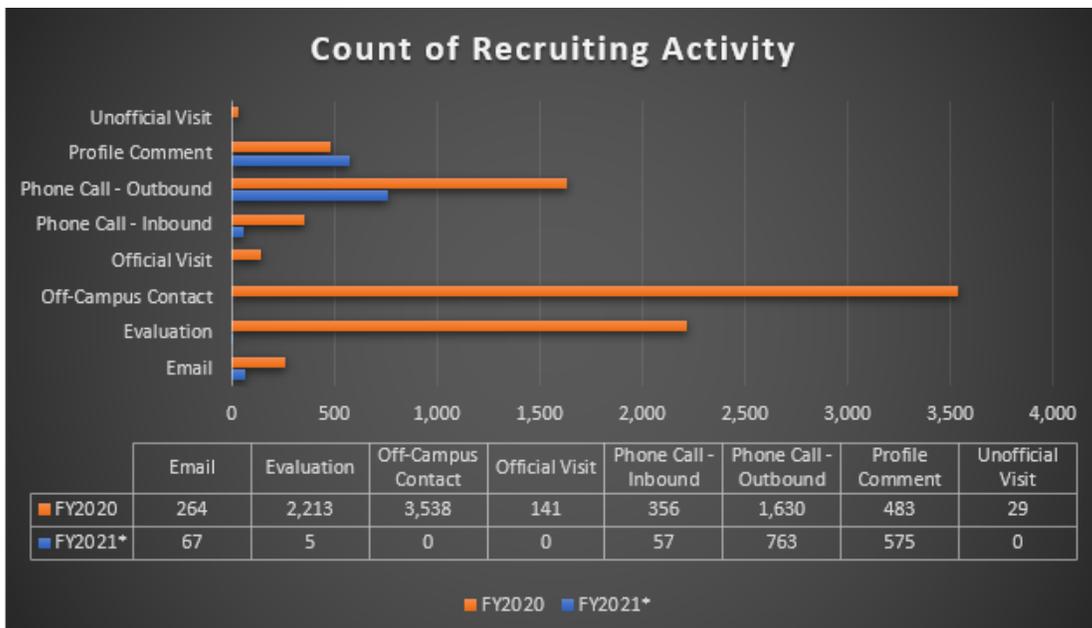
**EXHIBIT B – Athletics Stats  
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The following stats relate to **Recruiting**:

	UNAUDITED			
	\$		# of Prospective Student-Athletes	
	FY2021*	FY2020	FY2021*	FY2020
Football	\$ 530.44	\$ 150,517.82	362	1,776
Women's Basketball	-	56,256.40	33	188
Men's Basketball	-	34,896.15	1	105
Men's Track & Field**	-	24,952.29	8	40
Women's Track and Field**	-	22,038.34	6	36
Women's Soccer	-	12,627.58	61	197
Women's Swimming & Diving	-	11,407.73	59	140
Women's Volleyball	-	9,198.34	22	218
Men's Tennis	12.00	3,766.36	1	67
Women's Tennis	-	3,348.79	3	28
Women's Golf	-	2,188.98	19	25
	<b>\$ 542.44</b>	<b>\$ 331,198.78</b>	<b>575</b>	<b>2,820</b>

\* FY2021 includes activity from 7/1/2020 to 1/31/2021

\*\* Track and Field includes cross country prospective student-athletes

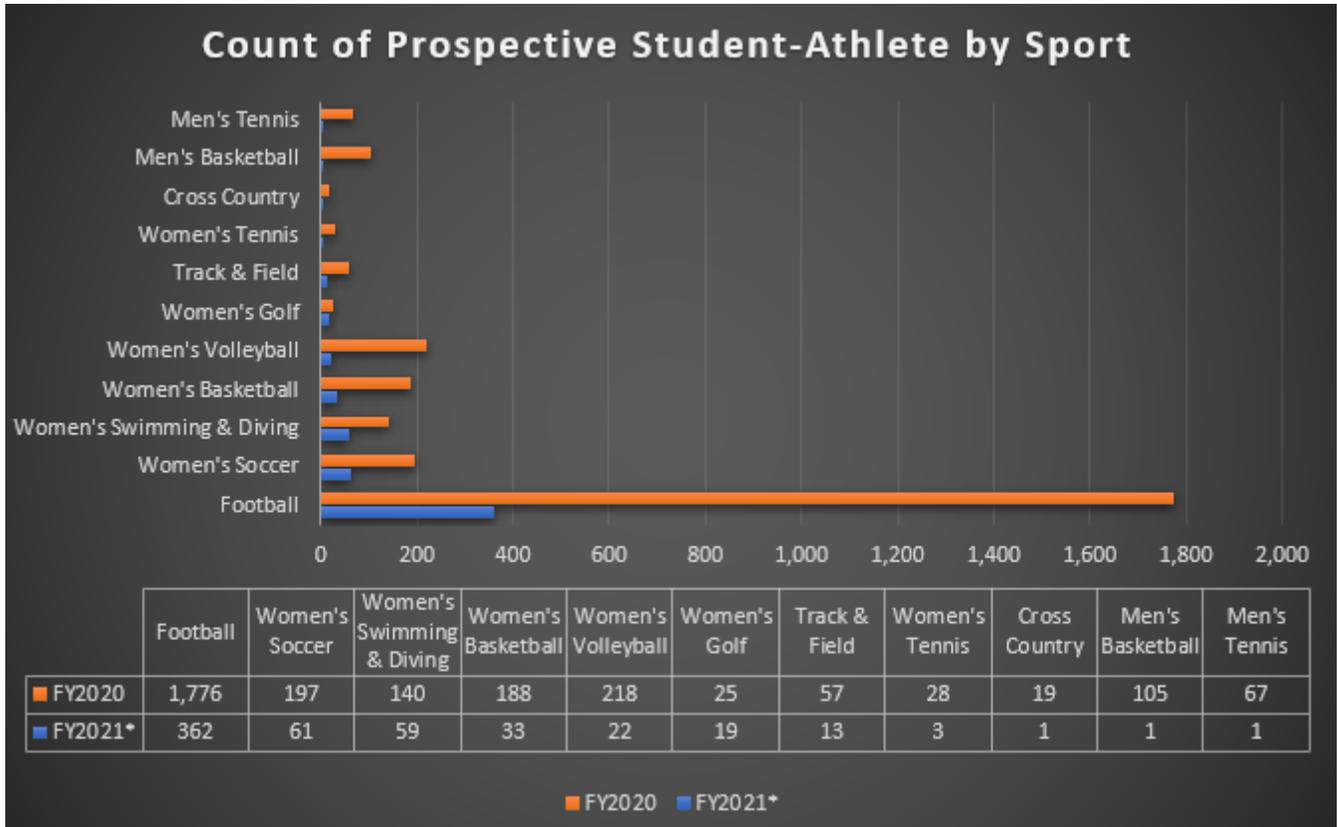


Bylaw 13.02.7 defines Evaluation as: “any off-campus activity designed to assess the academic qualifications or athletics ability of a prospective student-athlete, including any visit to a prospective student-athlete’s educational institution (during which no contact occurs) or the observation of a prospective student-athlete participating in any practice or competition at any site”.

Profile Comment is used to document virtual meetings (i.e., Zoom) due to the pandemic.

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**EXHIBIT B – Athletics Stats  
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\*FY2021 includes activity from 7/1/2020 to 1/31/2021

The following stats relate to **Complimentary Admissions**:

2019 Complimentary Admissions By Sport<sup>Δ</sup>

Partner, Student-Athlete, Department	Total Complimentary		Total Tickets		% Comps
	Comps	General Comps <sup>Ω</sup>	Admissions	Issued	
Football	5,978	2,262	8,240	25,212	33%
Women's Basketball	1,339	1	1,340	3,015	44%
Volleyball	1,417	29	1,446	3,379	43%

<sup>Δ</sup> Includes sports reviewed as part of complimentary admission audit testing

<sup>Ω</sup> General comps includes customer service, giveaways, and other miscellaneous complimentary admissions

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**EXHIBIT B – Athletics Stats  
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The following stats relate to **NAU’s Academic Progress Rate (APR)**:

<u>Academic Year</u>	<u>Overall APR</u>
2015-2016	961
2016-2017	966
2017-2018	976
2018-2019	980
2019-2020	990 <sup>◇</sup>

<sup>◇</sup> Final but not yet published

Per the NCAA Resources website, the APR was implemented in 2003 as part of an ambitious academic reform effort in Division I. APR holds institutions accountable for the academic progress of their student-athletes through a team-based metric that accounts for eligibility and retention of each student-athlete for each academic term. The APR is calculated as follows:

- Each student-athlete receiving athletically related financial aid earns one point for staying in school and one point for being academically eligible.
- A team’s total points are divided by points possible and then multiplied by 1,000 to equal the team’s Academic Progress Rate.
- In addition to a team’s current-year APR, its rolling four-year APR is also used to determine accountability.

Teams must earn a four-year average APR of 930 to compete in championships.