

The University of Texas at San Antonio

UTSA Auditing & Consulting Services

2022 NCAA Football Attendance Audit

Project# 2023-12

January 6, 2023

DocuSigned by:
Paul A. Tyler
5B76AE346364417...

Prepared by:

Paul A. Tyler, CIA, CFE, CRMA
Chief Audit Executive

Auditors Assigned: Carol Rapps, Asst. Dir. Internal Audit, IS
Jaime Fernandez, Sr. Internal Auditor

DocuSigned by:
Dr. Taylor Eighmy
F1FD7BA650F34F2...

Reviewed by:

Taylor Eighmy, Ph.D.
President

DocuSigned by:
Carlos Martinez
B16104C144B7437...

Reviewed by:

Carlos Martinez
Sr. VP for Institutional Strategic Planning,
Compliance Risk Management, and Office
Operations & Chief of Staff

DocuSigned by:
Lisa Campos
08CA8DEBDBE14D5...

Responsible VP:

Lisa Campos
Vice President for Intercollegiate Athletics

Executive Summary

Conclusion

Based on our review, UTSA met the minimum attendance requirements in 2022. Therefore, UTSA complies with NCAA Division I Bylaw 20.10.9.3.

Audit Objectives and Scope

Ensure UTSA Football complies with NCAA Bylaw 20.10.9.3, “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 *actual* attendance methodology was selected by UTSA Athletics for Fall 2022. The rolling two years will include the 2022 and 2023 NCAA football seasons.

The 2022 games in scope:

- ❖ University of Houston 9/3/22
- ❖ Texas Southern University 9/24/22
- ❖ Western Kentucky University 10/8/22
- ❖ North Texas University 10/22/22
- ❖ Louisiana Tech University 11/12/22
- ❖ University of Texas El Paso 11/26/22



We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate 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 findings and conclusions based on our audit objectives.

Auditors communicated other, less significant issues separately in writing to university management.