

INTERNAL AUDIT ACTIVITY CONDUCTED IN ACCORDANCE WITH THE AUDIT PLAN FOR THE PERIOD OCTOBER 1 TO DECEMBER 31, 2008.

A. The following audits and related activities have been completed:

1. Residential Life and Dining Service has been audited. The audit report is on the following pages.
2. The Wyoming State 4-H Foundation received a limited examination for the year ending September 30, 2008. The audit report is on the following pages.
3. The NCAA rules compliance audit in the following areas: Camps and Clinics, Coaching Staff Limits and Contracts, Playing and Practice Seasons, and Certification of Compliance for the 2007-08 academic year has been completed. The audit report is on the following pages.
4. There was a cash count of the Cashier's Office working fund on November 20, 2008.

B. The following audits and related activities are in progress:

1. Community Service Education is being audited.
2. The scholarship audit is in progress.
3. The annual Football Attendance audit required by the NCAA is in progress.
4. Van Jacobson and Jim Byram have been participating in the upgrade and maintenance of the PeopleSoft Financial Management System. The goals in this area are to evaluate the controls and functionality that are being configured into these systems, as they are being upgraded or modified and to monitor previously identified problem areas on a monthly basis.

C. Audit recommendations from the following audits have been fully implemented:

1. The audit recommendations from the Stores and Reimbursable Labor audit report from April of 2003 have been implemented.

D. Audit recommendations from the following audits have not been fully implemented:

1. The Residential Life and Dining Service audit report was issued in May of 2008. Audit recommendations will be implemented by the end of the fiscal year.

UNIVERSITY
OF WYOMING

Internal Audit

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May 13, 2008

To the Board of Trustees
University of Wyoming

This report is submitted relative to our findings and conclusions as a result of our limited review of Residential Life and Dining Service [RLDS]. Our review was limited to CBORD the dining production system, the advisability of continuing the use Peachtree as the accounting shadow system, and review of the financial statements.

Objectives

1. Review present procedures to determine how to improve the effectiveness of the CBORD dining production system.
2. Identify opportunities for operational improvements in the area of the dining production system.
3. Review and analyze CBORD reports to determine if there are reports to augment or replace other financial reports.
4. Review and analyze present Peachtree financial statements and the data processing procedures used for these financial statements to determine their effectiveness and to recommend improvements, for greater efficiency of operations.

Summary of Findings Current Positions and Recommendations

Background

CBORD dining production has been used by the university since the 1980's. CBORD a full service integrated software that maintains inventory, recipes, menus, and forecasting. As the menus are developed the recipes needed to produce the meals are related to the food inventory to develop the requisitions used to order the products from the vendors. Ordering is done to have the product delivered as close to the actual use date as possible. There are some items that a constant inventory level is maintained due to usage or as a backup in an emergency. Currently the menus are committed on Wednesday for the following week after the menu is committed requisitions are created and product is ordered.

I. OPERATING PHILOSOPHY

Observation

1. The transfer of funds to cash operations from Washakie is in effect subsidizing these operations with student funds. It can be argued that most of these operations are for the primary use of the students, however, Rendezvous, Ross and Catering are not primarily for the students. The other operations may be for the convenience of students but the losses sustained may tend to indicate an increase in student fees is necessary to have all operations break even and still meet the other needs of RLDS.
Break even as the goal for the Dining Services as a whole does not necessarily inspire the best business decisions. If cash operations were encouraged to be profitable the overall costs to students could be reduced by eliminating the transfers to cover cash overdrafts.
2. Some of the cash operations are being charged a portion of the salaries for some of the administration salaries including Director of Dining Services, Nutrition Info Specialist, Manager Dining Service, and others while some of the cash operations are not being charged for these salaries or a portion of the Manager of Retail Operations salary. Although allocating administrative salaries to the cash operations may reflect the actual cost of doing business the effect is negated when money is transferred from Washakie Dining to eliminate cash overdrafts and contributes to the cash operations not being profitable.

Recommendation

1. Each of the cash operations should be reviewed to determine: If it is possible for them to become profitable or at least break even. If it is determined that they can not be profitable or break even a means of subsidizing them from other than student fees should be found or consideration given to closing the operation. An example of other ways to subsidize the cash operations would be to have management salaries for those operations be provided by a Section I budget.

Response

The operating philosophy has been to pool all non-board revenue streams to allow cross-subsidization among the retail establishments, catering operation, and summer conference operations, with a goal of this “auxiliary within an auxiliary” to break even. Because accounting for summer conference operations are tied to the Washakie operation, these net revenues are estimated annually for the purpose of this analysis. We continually strive to attain the goal of breaking even. Over the past two years, pulling out the allocated administrative salaries, the net revenue is estimated at \$207,000. However, we acknowledge that in the year tested, without removing the allocated administrative salaries, conference operations did not cover the retail and catering shortfall.

Additionally, steps have been taken within the retail, catering and conference operations that further support this operating philosophy. Some of these include: closing the American Heritage Center and King Street Market, changes in pricing for retail and catering operations, signing a prime vendor agreement and establishing controls for managing labor (more specifically with overtime).

Recommendation

2. If they can be profitable, part of the review of each of the cash operations should be to examine the allocation of salaries. Consideration should be given to stopping the allocation of the salaries of personnel not directly involved in the cash operation and assessing the cash operations a portion of the profit they make to reflect the cost of services provided by central RLDS administrative personnel.

Response

Salary allocation strategies will be reviewed this year for implementation next fiscal year.

II. DEFICIT FUND BALANCES

Observation

Each of the managers indicated that their charge was to have each of their operations break even or come as close to break even as possible. If the assumption is made that management expects dining services collectively to break even then there may not be a problem that needs addressing. It appears that efforts are made to transfer funds to the different cash operations to reduce the cash overdraft to zero and to keep the fund balances in a positive position. However Ross Hall, Food Cart, and Grab N Go had negative fund balance at June 30, 2007 of \$8,824.11, \$8,712.38, and \$52,500.54 respectively.

Recommendation

The negative fund balance in Ross Hall, Food Cart and Grab N Go should be eliminated by transferring funds to eliminate the deficit.

Response

This recommendation will be implemented immediately.

III. CATERING

Background

Catering does about 200 events per month of these one to nine are big events. After each event a survey of customer satisfaction is taken. There has been and continues to be an unstable labor force with key employees having just been hired and one key employee having resigned in January.

Observation

Billing for an event is initiated by Catering. One copy of the invoice goes to the customer, one copy to RLDS Business Office, and one copy is filed in Catering. After the initial billing Catering does not know if the customer has paid for the event or not. Since Catering is unaware of unpaid invoices the non paying customer may ask Catering to do another event.

Recommendation

A monthly aged accounts receivable listing should be provided to the Manager of Catering Services so he may remain informed of accounts receivable and aid in the collection when appropriate.

Response

This recommendation has already been implemented.

IV. REVIEW OF THE FINANCIAL STATEMENTS

Background

Financial statements are prepared for each of the Dining Service areas in two formats. First, PISTOL reports are produced monthly on a cash basis format. These reports contain an abbreviated balance sheet, an income statement as well as the detail information for purchase orders, vouchers, journals and IDR's, and payroll detail. Peachtree software is used to produce accrual based financial statements which provide a balance sheet and income statement for each operation and a consolidation of like operations as well as a consolidation of the entire Dining Services.

PEACHTREE AND PISTOL REPORTS

Observation

Each of the managers receives the Peachtree financial statements for their area but they do not receive the PISTOL reports for their areas.

Recommendation

Each of the managers should receive the PISTOL reports as well as the Peachtree statements. Each of the reports lacks some information but if used together the managers will have a better understanding of their operations to make operating decisions. The PISTOL reports contain transaction detail not available on the Peachtree Reports.

Response

During this fiscal year, the department will roll out providing PISTOL reports to all unit managers. In order for the managers to have a better understanding of these reports, training sessions will be scheduled. This roll-out shall be completed by fiscal year end.

V. CONSOLIDATED FINANCIAL STATEMENTS

Observation

The Peachtree consolidated financial statements for Dining Services includes the information for Ross Hall and the Food Cart.

Recommendation

Ross Hall and the Food Cart are cash operations that are not part of Dining Services and should be consolidated with the other cash operations of Book & Bean, King Street Market, Elements, and Rendezvous.

Response

This recommendation will be implemented with the 2009 monthly reports.

VI. INVENTORY

Background

Dining Services inventory is recorded in CBORD and maintained as a perpetual inventory and physically counted at the end of each month. As inventory is received it is matched against the invoice, put into the storage areas and the receiving paperwork is given to the Office Assistant Senior to be entered in CBORD. Inventory that is issued to the different areas is supposed to be issued only if there is a requisition for the inventory. Some requisitions are generated within the CBORD system based on the menu, other requisitions are additional or extra items not generated

by CBORD needed for a menu. At the end of each month a physical count of all inventories is made of the main warehouse and the storage areas of all other operations. After the physical count is reconciled to the perpetual inventory by adjusting the perpetual inventory reports are sent to RLDS Business Office to be used in the preparation of the financial statements.

Observation

The reconciliation of the inventory to the invoices paid for the month is one of most time consuming of the monthly process to produce the Peachtree financial reports. Delays of the inventory counts, invoices not being entered in CBORD that are entered in PISTOL or are late in being turned in, and inventory issued without requisitions are the three areas that cause delays in the inventory count and reconciliation and the production of the financial reports. Inventory count sheets are given to each of the cash operations five to seven days prior to month end and emails are sent requesting invoices by the fourth of the following month, this reduces the problems of late invoices and inventory counts.

Recommendation

During the monthly inventory count if the actual count does not match the perpetual inventory the Assistant Manager recounts the inventory. If the count exceeds the perpetual inventory amount deliveries and invoices are rechecked to find what was put in storage without CBORD being updated. If the recount shows an amount less than the perpetual inventory amount the Assistant Manager creates a requisition issuing the product to the assumed user. Issuing the product to the assumed user ignores the possibility that the product has been stolen or that the wrong operation could be charged. It is recommended that the policy of not issuing inventory without signing a requisition be enforced and that the Manager of Dining Services review and approve all adjustments before they are made.

Response

This recommendation will be implemented immediately.

VII. CATERING SURVEYS

Observation

The customer satisfaction survey results are returned to the RLDS administration offices and the manager of Catering Operations does not see the results directly.

Recommendation

The Manager of Catering Services should receive copies of the responses of all surveys as soon as they are received.

Response

This recommendation has already been implemented.

VIII. SHADOW ACCOUNTING SYSTEM

Background

Residence Life and Dining Services uses Peachtree software to produce monthly accrual financial statements in addition to the university prepared reports commonly referred to as the PISTOL reports. The Peachtree reports provide management information and consolidations that the university reports can not replicate.

Observation

1. The Peachtree reports provide management information that is not, and in all likelihood will not be, available in the university produced reports. The external auditors rely on the Peachtree financial statements as their basis for the Bond Audit.
2. Preparation of the Peachtree reports is the majority of the workload for the RLDS Business Office Accounting Associate Senior who tries to have the financial statements prepared by the 20th of the following month. It would be better if the financial statements could be prepared earlier; however, the major delays are caused by needed information not being ready much before the time the statements are issued. These delays are:
 - 2.1. Purchases for Dining Services made on the Procurement card can not be assigned Peachtree codes until the reconciliation is completed by the RLDS Business Office which is usually by the 13th of the following month. If the purchase was not recorded in the CBORD system prior to being recorded in Peachtree extra time is needed to trace the purchase when comparing purchases to inventory.
 - 2.2. CBORD reports that show the beginning inventory, purchases, and ending inventory are to be in the RLDS Business Office by the 15th of the month. There is a considerable amount of work to be done to reconcile reports and code transactions for both PISTOL and Peachtree systems. Inventory is to be taken the last three days of the month and is completed prior to month end. There are times when the inventory from Washakie and Catering is not received at month end which causes Office Assistant Senior difficulty in reconciling the inventory and causes delays in getting the inventory to the RLDS Business Office. The Office Assistant Senior leaves the inventory open for a week after month end to ensure that all non centralized inventories are completed and all invoices from non centralized purchases have been received.
 - 2.3. If food invoices go to the RLDS Business Office before going to Office Assistant senior to be entered in CBORD the invoice is entered in Peachtree and not CBORD which causes reconciliation problems for the Accounting Associate Senior.
3. Salary information for part-time workers is taken from the PISTOL reports which usually are produced by the 7th of the month.
4. Sales tax information is not usually available until the 15th of the month when it is due in the Assistant Controller's office.

Recommendation

1. Because management relies on the Peachtree reports for information to help them make decisions and the external auditors rely on them as the basis for the Bond audit and the reports produced by the university can not duplicate the information contained in the Peachtree reports the recommendation is to continue producing the Peachtree reports.

Response

The department will continue to use the Peachtree Accounting System to produce management reports.

Recommendation

2. The work flow for the information needed to prepare the financial statements comes from different areas and these areas also have month end processes that influence the timing of the information given to the Business Office.
 - 2.1. The reconciler for all of Residence Life and Dining Services Procurement Cards is in the business office and usually completes the reconciliations about the 13th of the

month following the purchase. The paper flow for Dining Services Procurement Card purchases is: 1] enter the purchases into CBORD. 2] Make copies of invoices and file original in Procurement Card box under purchaser's name within three days of the purchase. 3] RLDS Business Office reconciles the purchases once a week. 4] After the Procurement Card log is complete the RLDS Business Office student employees code the transactions and input to Peachtree. It is recommended that consideration should be given to change the Procurement Card reconciliation process so that the Dining Services Office Assistant Senior is the reconciler and would also code the transactions for Peachtree. This would relieve some of the workload from RLDS Business Office

Response

Currently there are economies of scale by having one reconciler handle all transactions within RL&DS. This recommendation will be considered and the work flow of each position monitored to ensure the most effective and efficient processing of transactions. A decision will be made by December 31, 2008.

Recommendation

- 2.2. The inventory prepared by Dining Services personnel should be completed by the end of the month for all of the areas.

Response

Staff involved in the process have been notified of the importance of the deadline. Management will follow-up accordingly to ensure the deadline is being met.

Recommendation

- 2.3. Everyone who handles invoices for Dining Services should be sure that invoices are given to Dining Services Office Assistant Senior. All invoices delivered to the RLDS Business office should have some indication from the responsible department that the goods have been received and the invoice should be processed for payment. If the responsible party has not initialed the invoice, the invoice should be returned to the proper personnel, in this case the Office Assistant Senior for Dining Services.

Response

This process has been reiterated to staff. Management will follow up with spot checks to ensure the process is being adhered to.

Recommendation

3. Using the PISTOL reports for the part-time salary information is the most efficient means of getting the needed information and this method should be continued.

Response

This will be continued and supplemented with overtime reports generated by the Kronos automated Time and Attendance System.

Recommendation

4. The sales tax information is recorded daily on the deposits and summarized monthly. The timing of when this information could be received for preparation of the Peachtree financials is dependant on the workload of the individual gathering and summarizing this information. The job duties of this individual were not reviewed and therefore no specific recommendations can be made as to the timing of the preparation of sales tax information. However, the process of preparing the sales tax summary should be reviewed to see if the information can be provided earlier than the 15th of the month.

Response

It appears that a running total of sales tax deposits could be calculated to ensure timely generation of sales tax information for the production of the reports. This will be implemented immediately.

IX. CBORD REPORTS

Background

As part of the audit the reports produced by CBORD were to be reviewed and assessed as to whether some of the reports could be used instead of or to enhance the Peachtree financial statements. In addition the Director of Dining Services thought there may be reports his staff was unaware of that could be of use in the operations.

Observation

The reports in the CBORD system are divided into six areas: Issue, Inventory, Item, Production, Purchasing, and Service. There are over 200 predefined reports in the system and I do not have the expertise to run each of these reports for each of the areas in Dining Service nor do I have the expertise to evaluate the usefulness of each report for each user. I have prepared a summary of the reports which gives a short description of the purpose of each of the reports and have included these summaries as attachments to this report.

Recommendation

The summaries of the available reports should be reviewed by the appropriate staff in each area and a determination made by them as to the usefulness of the reports. Each staff member should report to the Director of Dining Services when they have completed their review indicating which reports would be beneficial to their area. These employees should be given the access to run the reports if they do not already have the access.

Response

Reports will be reviewed by appropriate staff and access issued as needed. This process will be complete by December 31, 2008

Jim Byram,
Auditor Senior

CC: Sara Axelson, Vice President for Student Affairs
University of Wyoming

Beth McCuskey, Executive Director, Residence Life & Dining Services & Wy Union
University of Wyoming

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December 17, 2008

To the Board of Directors
The Wyoming State 4-H Foundation
Laramie, Wyoming

I have completed a limited examination of the Wyoming State 4-H Foundation (Foundation) for the year ending September 30, 2008. The limited examination involved only those funds generated by Foundation activities, exclusive of any State of Wyoming funds. This report is for your information and should not be distributed to anyone that is not a member of the Foundation's management or the management of the University of Wyoming. No material exceptions were noted during the limited examination. The following section outlines the limited examination procedures that were performed and the types of audit procedures that were not performed.

Limited Examination Procedures

The limited examination of the Foundation consisted of the following procedures:

1. ASSETS

The limited examination of assets totaling \$1,880,252 consisted of the following procedures:

- a. Bank and investment account balances were confirmed at year-end.
- b. The total operating checking account transactions recorded on the accounting records of the Foundation were reconciled to the total bank statement transactions for the year.
- c. The end of the year checking account bank reconciliation was reviewed.
- d. Transfers between bank and investment accounts during the year were reviewed.
- e. The accounting entries for investment transactions were reviewed.

2. LIABILITIES

The limited examination of the liability for custodian funds (investments for outside investors) totaling \$147,848 consisted of confirming balances at year-end.

3. CASH RECEIPTS

The limited examination of cash receipts consisted of the following procedures:

- a. The cash receipt forms issued during one month of the year were totaled and traced to bank deposits.
- b. The cash receipt forms for that month were compared to the amounts recorded in the monthly cash receipts journals.
- c. Interest and investment income was reviewed for the year.

4. CASH DISBURSEMENTS

The limited examination of cash disbursements consisted of: selecting a sample of checks issued during the year, examining the facsimile of the canceled check, examining supporting documentation, and reviewing their entry in the monthly cash disbursement journals.

5. INTEREST DISTRIBUTION

The quarterly distribution of interest to interest earning accounts was reviewed for one quarter to determine its compliance with the policy approved by the Board.

6. MANAGEMENT FEE

The quarterly assessment of the 5% management fee on revenue was reviewed to determine its compliance with the policy approved by the Board.

Procedures Not Performed

The limited examination did not constitute an audit made in accordance with generally accepted auditing standards. Some of the procedures that were not performed during the limited examination are as follows:


1. The limited examination did not include a review of the system of internal control. The objectives of an internal control structure are to provide management with a reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization, and recorded properly to permit the preparation of financial statements.
2. The limited examination did not attempt to evaluate whether the financial statements presented fairly, in all material respects, the financial position of the Foundation as of September 30, 2008 and the changes in its fund balances and its revenues and expenditures for the year then ended in conformity with generally accepted accounting principles.

Van Jacobson
Internal Auditor

Copy: Frank Galey, Dean- College of Agriculture

Glen Whipple, Director- Cooperative Extension Service

Steven Mack, Director- Wyoming State 4-H Foundation



NCAA RULES COMPLIANCE AUDIT

UNIVERSITY OF WYOMING

Internal Audit

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October 13, 2008

To the Board of Trustees of the
University of Wyoming

We have completed an audit of NCAA compliance in the areas of Camps and Clinics, Coaching Staff Limits and Contracts, Playing and Practice Sessions, and Certification of Compliance for the 2007-2008 academic year. This is the fourth audit in a series of four annual audits that covered all NCAA compliance areas. The following are the observations, recommendations, and Athletic Department responses that resulted from the audit of Camps and Clinics, Coaching Staff Limits and Contracts, Playing and Practice Sessions, and Certification of Compliance.

CAMPS AND CLINICS

1. CAMP ROSTERS AND APPLICATIONS DID NOT CONTAIN ATHLETIC AWARD WINNER STATUS

Background

NCAA bylaw 13.12.1.5.1 an institution, members of its staff or representatives of its athletics interests shall not employ or give free or reduced admission privileges to a high-school, preparatory school or two-year college athletics award winner. For purposes of this rule, a high school includes the ninth-grade level, regardless of whether the ninth grade is part of a junior high-school system.

Observation

Each of the camp applications asked if the participant was a letter winner. Documentation provided by the majority of the camps did not indicate whether or not the camp participant was a letter winner. This makes it impossible for the compliance officer to determine if there has been a violation of this bylaw.

Recommendation

A participant's status as a letter winner should be added to the camp rosters submitted by the camps.

Response

The institution has allowed the coaching staffs to utilize their automatically generated spreadsheets from their own camp tracking software – so as to avoid forcing them to repeat much of their work. The coaches in each case explained the reason why the reduced admissions was provided (typically a family member of the staff person/coach) so no NCAA violations resulted. The compliance office will more stringently enforce the use of the compliance provided forms and/or the addition of a “letter winner” category for all spreadsheets created by the coaching staffs.

2. UW ATHLETIC DEPARTMENT POLICY – SPORT CAMPS/CLINICS – PROOF OF PAYMENT

Background

Each camp is owned and operated by the individual coaches not the university. As a result the records of the camps are maintained and retained by the coaches. The policies offer a summary of the applicable NCAA bylaws and university requirements. University requirements Summarized below:

- Complete the Summer Camp Information Packet
- Make sure that all UW staff members employed in the camp report annual leave
- Submit detailed analysis of revenues and expenses. Proof of payment of all liabilities must be submitted to the Compliance Office prior to any distributions to any coaches
- Forward all camper information to UW Admissions, Public Relations, and Visitor Center
- Make adjustments to Outside Income Form

Observation

Coaches did not provide the proof of payment of all liabilities prior to distribution to coaches.

Recommendation

Since the university requires this information to be provided each camp operator should be supplying this information.

Response

The Compliance Office will remove this requirement from the required camp information. Copies of this information are not required by NCAA regulations and requiring the information to be compiled before the packets are turned in will slow the process down greatly. Removing this requirement will make for more camp packets being returned to the Compliance Office in a more timely manner and will cut down on additional “red tape” for the coaches.

3. UW ATHLETIC DEPARTMENT POLICY – SPORT CAMPS/CLINICS - ANNUAL LEAVE REQUIREMENT

Background

The University of Wyoming Policies and procedures for Sport Camps/Clinics requires that University of Wyoming staff employees participating in the camp report annual leave (vacation leave)

Human Resources has indicated that in order to correct the errors that occurred in the past, personnel that worked at a camp and did not take vacation leave should have their vacation records corrected by Human Resources to reflect the vacation that should have been taken. University policy requires employees to take leave without pay if they have no annual leave available; it is not permissible to take annual leave in a subsequent month to make up for leave that had actually been taken in a prior month. In the future procedures should be implemented to ensure university policies are followed.

Observation

Some of the staff that worked at camps did not report vacation.

Recommendation

Those individuals that did not report vacation should have their records corrected by Human Resources. Staff employees should be reminded at the time of the camp that they are required to report vacation.

Response

The compliance office visited with the Men's Basketball Coaching Staff to discuss the use of time by the staff employees who worked at their camp. The Coaches confirmed that they did have staff work camp, however, the staff was asked to participate in camper check-ins which was over the weekend. No University of Wyoming time was used for these activities.

Coaches will be reminded that their staff employees must request vacation leave in order to work camps. If staff employees work the camps they will also be required to report the exact days and times that they worked, to better demonstrate that their work provided may have taken place during their off hours/days.

4. UW ATHLETIC DEPARTMENT POLICY – SPORT CAMPS/CLINICS – JOB DESCRIPTIONS

Background

University of Wyoming Policies for Sports Camps/Clinics Attachment G In the "Before Camp" section number 8 states that a brief job description for each category of employee including salary associated with the position be prepared.

Observation

Job descriptions were not available for each category of employee.

Recommendation

Since job descriptions are required each camp operator should create job descriptions for each category of employee.

Response

Compliance Office will create a form for all Head Coaches to sign off on regarding job descriptions as well as the applicable NCAA bylaws discussing required work activities for student-athletes working in camps. This form will be signed by the Head Coach on an annual basis and will be required in the "Pre Camp" packet.

5. COACHING STAFF LIMITS AND CONTRACTS

Background

NCAA Bylaw 11.2.2 Athletically Related Income. Contractual agreements, including letters of appointment, between a full- time or part-time athletics department staff member and an institution shall include the stipulation that the staff member is required to provide a written detailed account annually to the president or chancellor for all athletically related income and benefits from sources outside the institution. In addition, the approval of all athletically related income and benefits shall be consistent with the institution's policy related to outside income and benefits related to all full-time or part-time employees.

Observation

Single year coaches' contracts do not specifically require the written documentation as stated in the bylaw. University legal counsel believes that the wording in the contract is broad enough to comply with the intent of the bylaw; however, counsel would like to see the wording in the contract more closely follow the wording of the bylaw.

Recommendation

Annual contracts should be revised to follow more closely the wording in bylaw 11.2.2.

Response

Annual contracts will be revised to follow more closely the wording in bylaw 11.2.2. These contracts will be revised as they expire in 2009 for all coaches and staff.

6. PLAYING AND PRACTICE SEASONS

Background

NCAA Bylaw 17.1.1.1 Playing Season – Athletically Related Activities. The playing (practice and competition) season for a particular sport is the only time within which a member institution is permitted to conduct countable athletically related activities except as set forth in Bylaws 17.1.6.2 and 17.11.6.

17.1.6.3.2 Competition day. All competition and any associated athletically related activities on the day of competition shall count as three hours regardless of the actual duration of these activities.

17.1.6.3.2.1 Practice prohibited after competition. Practice may not be conducted at any time (including vacation periods) following competition, except between contests, rounds or events during a multi day or multi event competition.

Athletically related activities for all sports are required to be completed and signed by a coach as well as signed by one of the participating athletes. The form used to report the activities is designed to mark whether it is in season or out of season, the day of the week, description of the activity and the amount of time spent on each activity. The form also has a brief summary of NCAA rules and a list of activities not to be counted.

Observations

1. In general the Athletically-Related Forms for all sports were not always marked as to whether the events took place in season or out of season and the amount of time spent each day is not always computed.
2. One Athletically-Related Form for Football had an error in the addition of hours of practice during the week; this error did not result in a violation of NCAA bylaws. Date observed was: 9/23/07
3. Women's Soccer Athletically-Related Forms were marked as in season and the activity listed was out of season skill work. Dates observed were: 2/17/08, 2/20/08, and 3/2/08.
4. Women's soccer with playing seasons listed as 8/15/07 to 11/16/07 and 2/18/08 to 4/19/08 had practice listed with coach present and the Athletically-Related Forms were marked as out of season. Dates observed were: 11/27/07, 11/30/07, 1/30/08, and 1/31/08.
5. Men's Basketball season started 10/12/107. On 9/4/07, 9/6/07, 9/9/07, and 9/30/07 practice with coach present was listed on the Athletically- Related Activities form.
6. Men's Basketball showed competition as one hour and two hours of practice instead or the required three hours in NCAA bylaw 17.1.6.3.2. Dates observed were: 1/20/08, 1/27/08.
7. Women's Basketball recorded competition as one and one half hours instead of the three hours required by NCAA bylaw 17.1.6.3.2. Date observed was:1/17/08

Recommendation

1. For observations 1, 2, and 3: Documentation is often the only way to prove compliance with the NCAA bylaws. The Athletically-Related Activities Forms should be reviewed as the coaches submit the forms to the Compliance Officer. If there are uncompleted areas on the form or apparent violations of NCAA bylaws the coach should be contacted and he should be required to complete the form and explain or correct apparent NCAA violations.
2. For observation 4: It appears there is a violation of NCAA bylaw 17.1.1.1 and should be reported as such to the NCAA.
3. Observation 5 appears to be a violation of NCAA bylaw 17.1.1.1. This could have been a clerical error and should be addressed with the coach if it can not be documented as a clerical error it should be reported to the NCAA as a violation.
4. For observations 6 and 7 it appears there are violations of NCAA bylaws 17.1.6.3.2 and 17.1.6.3.2.1. These could have been clerical errors and should be addressed with the coaches if it can not be documented as clerical errors they should be reported to the NCAA as violations.

Response

1. The coaches were contacted and completion of forms was discussed. In many cases the coach simply "forgot" to check a box on the forms that could simply be verified by the Season Declaration forms kept on file in the compliance office. The Compliance Office will ensure that the information is completed in the future.
2. The Compliance Office met with the Soccer staff and the staff confirmed that the issue was simply a clerical issue. Review of the form against the sports declared playing season shows that the activities were simply skill hours that are permissible by NCAA bylaws. The form was adjusted and the coaches signed off on the mistake.
3. Similarly to the above observation, the form was mistakenly checked as activities with coaches present instead of skill work in the off season. The coaching staff adjusted the form and signed off on the mistake. The compliance office is reviewing the current form to determine if a

clearer category can be placed on the form to avoid further confusion, as the compliance office admits that the form can be easily confused between “out of season skill work” and “practice with coach present.”

4. In both Observations 6 and 7 the coaches mistakenly believed that pre game “shoot arounds” had to be classified as practice activities rather than game day activities. In fact, per NCAA bylaws, any game related activities on that day should be categorized as competition and should result in 3 hours of activities (regardless of actual length). The coaching staff adjusted the form and signed off on the mistake.

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