



February 10, 2017

Dr. Diana Natalicio, President
The University of Texas at El Paso
500 W. University Ave.
El Paso, TX 79968

Dear Dr. Natalicio,

The Office of Auditing and Consulting Services has completed an audit of the University of Texas at El Paso football home attendance figures for the 2016-2017 football season. The audit is to provide reasonable assurance that the Intercollegiate Athletics Department's reporting of football home game attendance is in compliance with the National Collegiate Athletic Association (NCAA) bylaws outlined in section 20.9.9.3 *Football Attendance Requirements*.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors. The audit was limited to the 2016-2017 football season and game day ticket information provided by the University's Intercollegiate Athletics Department. Our audit methodology included interviews, observations and limited testing of documentation supporting the attendance figures.

Based on our audit results, we have determined that University's football home attendance figures are in compliance with the NCAA Bylaw 20.9.9.3.1.2-*Paid Attendance* and are reported appropriately by the Intercollegiate Athletics Department for the 2016-2017 football season.

We wish to thank the staff of the Intercollegiate Athletics Department for their cooperation and consideration during the audit.

Sincerely,

Lori Wertz
Chief Audit Executive

Distribution:

Richard Aauto, Executive Vice President and Interim Vice President for
Business Affairs
Robert Stull, Director of Intercollegiate Athletics