

2016 NCAA Football Attendance  
Internal Audit Report

Project # 2017-13  
January 31, 2017

Reviewed by:



Dr. Ricardo Romo  
President

**Objective:**

Determine if UTSA complies with the Football Bowl Subdivision (FBS) attendance requirements of NCAA Division Bylaw 20.9.9.3.

**Background:**


UTSA must undertake an annual certified audit verifying its football attendance. The NCAA Division I Bylaw 20.9.9.3 which states, “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 NCAA allows the institution to use either the Paid Attendance or the Actual Attendance method for calculating attendance. UTSA chose the Paid Attendance method for the 2015 and 2016 Football seasons (See Appendix A – NCAA Bylaw 20.9.9.3.1 Counting Attendance).

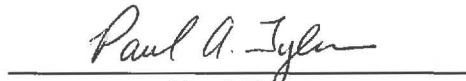
**Scope:**


We reviewed data in regard to football attendance for the UTSA 2016 season home football games.


**Conclusion:**

Based on our review, UTSA achieved the required 15,000 minimum attendance for one year within the rolling two-year 2015-2016 cycle. Therefore, UTSA complied with NCAA Division I Bylaw 20.9.9.3 requiring, “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 Athletics Department will provide the audited football attendance figures to the NCAA national office by February 15. The NCAA national office staff shall verify compliance with all Football Bowl Subdivision attendance requirements.

  
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This engagement was conducted in accordance with The Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing.

## **Appendix A – NCAA Bylaw 20.9.9.3.1 Counting Attendance.**

### **20.9.9.3.1.1 Actual Attendance.**

*For purposes of computing actual attendance figures, an individual may be counted if any one of the following conditions applies:*

- (a) Attendees are issued tickets that are collected on admission to the game and retained;*
- (b) Attendees enter through and are counted by a turnstile that is monitored by a representative of the department of athletics who verifies in writing the accuracy of the count on a per-game basis; or*
- (c) Attendees enter through a gate at which a representative of the department of athletics counts them individually with a manual counter, and the representative provides a written statement verifying the accuracy of the count on a per-game basis.*

### **20.9.9.3.1.2 Paid Attendance [FBS]**

*For purposes of computing paid attendance figures, tickets must be sold for at least one third of the highest regular established ticket price as established prior to the season, regardless of whether they are used for admission. Tickets sold at less than one-third of the highest regular established price may be counted as paid attendance only if they are used for admission. Student attendance may be counted as paid attendance if the student pays at least one-third of the highest regular established ticket price or, if the student actually attends the game and any one of the following conditions applies:*

- (a) The student paid an athletic fee;*
- (b) The student paid an institutional fee of which a certain portion was allocated to the department of intercollegiate athletics; or*
- (c) The student paid no athletics fee, but the institution allocated to the department of intercollegiate athletics a certain portion of income or general operating funds as the equivalent of a student athletics fee.*

**2016 Football Paid Attendance Summary Form.** *Student-athletes and cheerleaders scheduled by the institution to be at the game and students performing services at the stadium (e.g., concessionaires, ticket takers, parking-lot attendances, ushers, groundskeepers) shall not be counted toward meeting the paid attendance requirements; however, band members who satisfy any of the above-mentioned conditions for counting student attendance may be include in the calculation of paid attendance.*

**20.9.9.3.1.2.1 Student Attendance. [FBS]** *Student attendance must be verified through one of the following methods: (Adopted: 4/28/05 effective 8/1/05)*

- (a) Such students are issued tickets that are collected on admission to the game and retained;*
- (b) Such students enter through and are counted by a turnstile (which is not used by others in attendance) that is monitored by a representative of the department of athletics who verifies in writing the accuracy of the count on a per-game basis; or*
- (c) Such students enter through a gate (that is not used by others in attendance) at which a representative of the department of athletics counts them individually with a manual counter, and the representative provides a written statement verifying the accuracy of the count on a per-game basis.*

**20.9.9.3.1.2.1.1 Noncounted Students. [FBS]** *Student-athletes and cheerleaders scheduled by the institution to be at the game and students performing services at the stadium (e.g., concessionaires, ticket takers, parking-lot attendants, ushers, groundskeepers) shall not be counted toward meeting the attendance requirements. (Adopted: 4/28/05 effective 8/1/05)*