

# THE UNIVERSITY OF TEXAS AT SAN ANTONIO



## 2012 NCAA Football Attendance Audit

Project # 2013-55A

January 18, 2012

Reviewed by:   
Ricardo Romo  
President

**AUDITING & CONSULTING SERVICES  
2012 NCAA FOOTBALL ATTENDANCE  
AUDIT REPORT 2013-55A**

**BACKGROUND**

The NCAA bylaw 20.9.7.3 "Football-Attendance Requirements" requires institutions in the Football Bowl Subdivision (FBS) to average at least 15,000 in actual or paid attendance for all home football games once every two years on a rolling basis. As part of the bylaw, the reported attendance numbers are required to be verified by an annual audit.

The NCAA has determined the annual audit can be performed by the institution's internal auditors. As such, we were asked to determine whether the 2012 home attendance averaged at least 15,000. In counting attendance, the NCAA has allowed the institution to use either the paid attendance or actual attendance. UTSA has chosen to report actual attendance.

**OBJECTIVE**


- Determine if UTSA is in compliance with NCAA Bylaw subsection 20.9.7.3 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."

**SCOPE**

We interviewed UTSA's Assistant Athletic Director - Ticket Operations and the Alamodome Assistant Box Office Supervisor to obtain an understanding of the process and the controls used to count actual attendance. Additionally, we obtained ticket attendance reports, which were provided to UTSA from the Alamodome for all UTSA home football games in 2012. As UTSA in its first year of FBS competition, we only audited the 2012 season.

**CONCLUSION**

The review of the attendance reports revealed the average attendance per game for 2012 was 18,850. In obtaining an understanding of internal controls and the process used to count football attendance, the UTSA home football attendance count is accurate for 2012. Based on our results, we conclude UTSA is in compliance with the NCAA bylaw 20.9.7.3 regarding football attendance.

  
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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.*