

**NCAA ATHLETIC DEPARTMENT
AUDIT OF GENERAL COMPLIANCE,
CERTIFICATION OF COMPLIANCE, AND
REPRESENTATIVE OF UNIVERSITY'S ATHLETICS
INTERESTS**

UNIVERSITY OF NEW MEXICO

**Report 2005-06
November 4, 2005**



The University of New Mexico

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CONTENTS

EXECUTIVE SUMMARY	1
INTRODUCTION.....	2
BACKGROUND	2
PURPOSE.....	2
SCOPE	2
OBSERVATIONS, RECOMMENDATIONS AND RESPONSES	4
ATHLETIC DEPARTMENT POLICIES	4
Education Compliance.....	4
Policy Updates.....	4
NCAA CERTIFICATIONS.....	5
JOB DESCRIPTION FOR FACULTY ATHLETICS REPRESENTATIVE	6
GENERAL COMMENTS FROM THE DIRECTOR OF THE ATHLETIC DEPARTMENT.....	7
CONCLUSION	8
APPROVALS	8

ABBREVIATIONS

University.....	The University of New Mexico
NCAA.....	National Collegiate Athletic Association
MWC.....	Mountain West Conference
WAC.....	Western Athletic Conference
FY.....	Fiscal Year
AD.....	Athletic Director

EXECUTIVE SUMMARY

As part of the fiscal year (FY) 2005 audit plan, the Internal Audit Department conducted an audit of The University of New Mexico (University) Athletic Department and its compliance with the National Collegiate Athletic Association (NCAA) rules and regulations.

We audited General Compliance, Certification of Compliance, and Representative of the University's Athletics Interests. We found that the Athletic Department's Compliance Office has developed processes that are adequate to assure compliance with NCAA rules and regulations for the above areas. However, the Athletic Department needs to write policies on compliance education, update current policies, maintain the compliance certifications, and self report the incomplete certification from last year. In addition, the President needs to work with Human Resources to get a job description completed for the faculty athletic representative position.

The following summary provides management with an overview of conditions requiring attention.

ATHLETIC DEPARTMENT POLICIES

The Compliance Office should have an approved policy for compliance education and promotional materials. In addition, the Intercollegiate Athletics Policies and Procedures Manual should be reviewed and updated on a regular basis. The Athletic Department responded that the Compliance Department has completed a compliance policy and procedures manual and that the Intercollegiate Athletics Policies and Procedures Manual should be updated by June 30, 2006.

NCAA CERTIFICATIONS

The Athletic Department should have procedures to ensure that it has completed copies of the two compliance certifications required to be on file by the NCAA. The Athletic Department agreed with this recommendation and has set up procedures for the future.

JOB DESCRIPTION FOR FACULTY ATHLETIC REPRESENTATIVE

The University should have a job description for the faculty athletic representative position. The President's Office responded by completing an approved job description for the faculty athletic representative position with the assistance of Human Resources.

INTRODUCTION

BACKGROUND

As part of the FY 2005 audit plan, the Internal Audit Department conducted an audit of The University of New Mexico (University) Athletic Department and its compliance with the National Collegiate Athletic Association (NCAA) rules and regulations. The Athletic Department participates in the Division 1 category of the NCAA. The Athletic Department has ten men's and eleven women's competitive teams. The majority of the teams compete within the Mountain West Conference (MWC); however, the ski teams compete in the Rocky Mountain Intercollegiate Ski Association and the men's soccer team competes in the Mountain Pacific Sports Federation.

Within the Athletic Department is a compliance office that is responsible for the University's compliance with all of the applicable policies and procedures. The office was established in 1993, and now consists of an Associate Athletic Director for Administration and Compliance, an Assistant Athletic Director for Compliance, and a student employee. They conduct training sessions for all of the student athletes, coaches, booster groups, Lobo Club Board of Directors, Athletic Department administrators, and other University administrators. They work closely with the Registrar's Office, Financial Aid Office, Housing, Athletic Marketing Department, academic advisors and recruiters to conduct trainings, offer advice, and ensure that the student athletes are eligible to compete. In addition, the Compliance Office is responsible for investigating and self-reporting any NCAA violations that it discovers or are reported to its office.

PURPOSE

The purpose of our audit was to perform a general review of the NCAA compliance issues and assure that the Athletic Department has processes in order to comply with the NCAA rules and regulations.

SCOPE

The Internal Audit Department chose to perform a general audit using the basic audit program instead of the comprehensive audit program from the NCAA Compliance Audit Guide provided by the Association for College and University Auditors. We plan to review: General Compliance, Certification of Compliance, Representative of the University's Athletics Interests, Student Athlete Eligibility, Financial Aid, and Recruiting. Reports will be issued on each of these areas as they are completed.

We have completed our review of the General Compliance, Certification of Compliance, and Representative of the University's Athletics Interests. This report is a summary of the information we found in a general audit of these first three sections.

INTRODUCTION

Our audit procedures included reviewing the NCAA Manual and the Athletic Department Intercollegiate Policies and Procedures Manual, interviewing employees, and examining University records. In relation to the areas reviewed, we looked at data from the Fall 2004 through the Spring 2005 semesters. The fieldwork was completed on September 21, 2005.

OBSERVATIONS, RECOMMENDATIONS AND RESPONSES

ATHLETIC DEPARTMENT POLICIES

Education Compliance

The Athletic Department does not have an approved written policy for rules education and promotional materials. Instead, the Compliance Office sends out informational memoranda to communicate information to the coaches and other athletic department staff. To show institutional control, the University should have a policy regarding compliance education including, but not limited to:

- what training will be provided,
- how often the training will be offered,
- who will be required to attend the training,
- how an individual who misses a training session, can get the information he/she needs, and
- how promotional materials will be approved prior to distribution to avoid NCAA violations.

Currently, there is no policy for rules education. Without a policy, there is no formal commitment from the institution that rules education will be consistent from year-to-year and that the individuals required to attend will attend or receive the information needed.

Recommendation 1

We recommend that the Athletic Department develop a policy for compliance education.

Response from the Director of the Athletic Department

The compliance office should have an approved policy for compliance education and promotional materials. The compliance department had the Assistant AD for Compliance create a compliance policy and procedures manual. It addresses rules education and promotional activities. In addition to the policy for rules education, the compliance office will keep track the information that is sent out to coaches that did not attend the meetings.

Policy Updates

Several of the policies in the Intercollegiate Athletics Policies and Procedures Manual referred to “WAC rules.” The University has not been in the Western Athletic Conference since 1999 when it joined the Mountain West Conference (MWC). The Associate Director for Business Operations has been working on updating the policies; however, with his other job duties this has not been a priority. The Athletic Department should update its policies and keep them current.

Recommendation 2

We recommend that the Athletic Department update its current policies and set up procedures to review and update the policies on a regular basis.

Response from the Director of the Athletic Department

The Intercollegiate Athletics Policies and Procedures Manual for the department should be reviewed and updated on a regular basis. The Associate AD for Finance, will update the manual by June 30, 2006.

NCAA CERTIFICATIONS

NCAA requires that the institution's chief executive officer sign a Certification Form of Compliance for Institutions and that all Athletic Department staff and volunteers sign a Certification Form of Compliance for Staff Members annually. The institutions do not send a copy of the certifications to the NCAA office, but need to maintain a signed copy in the Athletic Department offices.

NCAA Bylaw 30.3 states, "A member institution shall not be eligible to enter a team or individual competitors in an NCAA championship unless its chief executive officer makes an annual institutional eligibility certification attesting that the conditions specified below have been satisfied. The certification shall be completed not later than September 15." In regards to the certification for staff members, NCAA Bylaw 30.3.5 states, "A current statement has been filed with the chief executive office, as a part of the institution's annual certification, which is signed by each athletics department staff member (including part-time and clerical staff members), attesting that the individual has reported any knowledge of involvement in any violations of NCAA legislation involving the institution."

The Athletic Department Compliance Office personnel recall getting a signed copy of the Certification Form of Compliance for Institutions back from the President's Office; however, neither the President's Office nor the Athletic Department has been able to locate a signed copy of the form. In addition, the Certification Form of Compliance for Staff Members was not signed by five employees and a volunteer. The Compliance Office personnel are unaware of how the Certification Form of Compliance for Institutions was misplaced and why the Certification for Staff Members was incomplete.

Recommendation 3

We recommend that the Athletic Department set up written procedures for processing and maintaining these Certifications. These procedures should include a review of the Certification Form of Compliance for Staff Members to ensure that it is complete. In addition, we spoke with a representative from the NCAA, and the representative recommended that the University self report that the Certification Form of Compliance for Staff Members was incomplete for FY 2004-2005.

At the time of our exit conference on September 21, 2005, the Athletic Department had already self reported the incomplete Certification Form of Compliance for Staff Members to the NCAA.

Response from the Director of the Athletic Department

The Athletic Department should have procedures to ensure that it has completed copies of the two certifications required to be on file by the NCAA. The procedure will be the responsibility of the Assistant AD for Compliance to get all the necessary signatures. Then the Associate AD for Administration/Compliance will review it and forward it to the Faculty Athletic Representative (FAR). The FAR and the Associate AD for Administration/Compliance will maintain copies of the two forms.

JOB DESCRIPTION FOR FACULTY ATHLETICS REPRESENTATIVE

The NCAA requires the University to have a faculty athletics representative. NCAA Bylaw 4.02.01 states, "A faculty athletics representative is a member of an institution's faculty or administrative staff who is designated by the institution's chief executive officer or other appropriate entity to represent the institution and its faculty in the institution's relationships with the NCAA and its conference(s), if any." NCAA Bylaw 7.1.3 also states, "Duties of the faculty athletics representative shall be determined by the member institution." The duties of the faculty athletics representative are in addition to the individual's regular job duties. The Athletic Department has a faculty athletics representative; however, there is no University job description for this position. The Director of Human Resources and the faculty athletics representative have been planning to get a job description written and approved. All positions should have job descriptions so that the employee understands their duties and responsibilities. The Director of Human Resources is working on a job description at this time.

Recommendation 4

We recommend that the President work with Human Resources to get a job description completed for the faculty athletics representative position.

Response from the President

As recommended, a job description for the position of Faculty Athletic Representative was developed and approved on October 5, 2005.


GENERAL COMMENTS FROM THE DIRECTOR OF THE ATHLETIC DEPARTMENT

I would like to take this time to thank you for meeting with several of us in the Athletic Department on September 21, 2006. It has been a good working relationship on this project.

CONCLUSION

We audited General Compliance, Certification of Compliance, and Representative of the University's Athletics Interests. We found that the Athletic Department's Compliance Office has developed processes that are adequate to assure compliance with NCAA rules and regulations for the above areas. However, the Athletic Department needs to write policies on compliance education, update current policies, maintain the compliance certifications, and self report the incomplete certification from last year. In addition, the President needs to work with Human Resources to get a job description completed for the faculty athletic representative position.

APPROVALS



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Approved for Publication



Chair, Audit Committee