UNIVERSITY OF HOUSTON SYSTEM

INTERNAL AUDIT REPORT

UNIVERSITY OF HOUSTON

ATHLETICS
FOOTBALL ATTENDANCE - 2017 SEASON

REPORT NO. AR2018-11

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MEMORANDUM

TO: Mr. Roger F. Welder
Chair, Audit and Compliance Committee

Dr. Renu Khator
Chancellor/President, UHS/UH

FROM: Don F. Guyton
Chief Audit Executive

DATE: February 20, 2018

SUBJ: Internal Audit Report – UH Athletics, Football Attendance - 2017 Season

I have attached for your review the final draft of the above referenced internal audit report. This report has been distributed to/discussed with key personnel of the University of Houston and University of Houston System. This report is summarized as follows:

Executive Summary:

The Internal Auditing Department conducted a review to certify attendance for each home football game as required by the 2017-2018 NCAA Bylaws. The average paid attendance for the 2017 Houston Cougar football home game season calculated using the terms and conditions stipulated by the NCAA exceeds the minimum attendance requirements (15,000 per game average).

This audit report is scheduled to be included in the agenda materials for the March 8, 2018, meeting of the Audit and Compliance Committee of the Board of Regents. Please let me know if you have any questions.

Attachment

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT

UNIVERSITY OF HOUSTON ATHLETICS FOOTBALL ATTENDANCE - 2017 SEASON

BACKGROUND:

NCAA Bylaw 20.9.9.3 Football–Attendance Requirements [FBS], states that "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."

NCAA Bylaw 20.9.9.3.1.2 Paid Attendance [FBS], states that "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." The NCAA interpretations of this Bylaw allow students who pay athletic fees to be included in the paid attendance counts if they attend the event.

NCAA Bylaw 20.9.9.3.1.2.1 Student Attendance [FBS], states that "student attendance must be verified through one of the following methods:

(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."

NCAA Bylaw 20.9.9.3.1.2.1.1 Noncounted Students [FBS], states that "student-athletes and cheerleaders scheduled by the institution to be at the game and students performing services at the stadium (e.g., concessionaries, ticket takers, parking-lot attendants, ushers, groundskeepers) shall not be counted toward meeting the attendance requirements."

NCAA Bylaw 20.9.9.3.2 Certified Audit [FBS], states that "in meeting the football-attendance requirements of the Football Bowl Subdivision, an institution must undertake an annual certified audit verifying its football attendance."

OBJECTIVE:

The objective of our review was to certify attendance for each home football game as required by NCAA Bylaws.

SCOPE OF WORK:

We reviewed the 2017-2018 NCAA Bylaw 20.9.9.3 Football–Attendance Requirements [FBS], and interviewed management personnel of the Department of Athletics. We also performed other audit procedures as necessary.

RESULTS:

The table below details paid attendance (as defined by NCAA Bylaws and interpretations) at home games for the 2017 season. The table is a summary of the calculation for paid attendance certified by the Athletics Department and the Internal Auditing Department.

2017 Houston Cougar Football Home Game Season

Date	Opponent	Paid Attendance
9/16/17	Rice	33,890
9/23/17	Texas Tech	30,036
10/7/17	SMU	25,650
10/19/17	Memphis	24,256
11/4/17	ECU	22,183
11/24/17	Navy	23,946
	Average Home Game Paid Attendance:	26,660

CONCLUSION:

The average paid attendance for the 2017 Houston Cougar football home game season calculated using the terms and conditions stipulated by the NCAA exceeds the minimum attendance requirements (15,000 per game average).

Don F. Guyton
Chief Audit Executive
December 21, 2017