

**Date:** February 10, 2010

**To:** Pete Garcia, Athletic Director

**From:** Allen Vann, CPA, Audit Director

**Subject:** **Certified Audit of FIU Football Attendance for the 2009 Season in Accordance with National Collegiate Athletic Association (NCAA) Operating Bylaws, Report No. 09/10-02**

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Pursuant to your request, we have conducted an audit of FIU's football home game attendance for this past season in accordance with the National Collegiate Athletic Association (NCAA) Constitution/Bylaw *Article 20 - Division Membership, §20.9 Division I Membership Requirements, ¶20.9.7.3 Football-Attendance Requirements.*

The objectives of our audit were to certify to the accuracy of seasonal attendance at FIU home football games, reported by you to the NCAA for the 2009 season. The audit did not include an evaluation of internal controls over ticketing procedures and related revenues, as the sole purpose of this audit was to verify attendance as defined by the NCAA. Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing.*

According to the NCAA rules, every two years the University is required to demonstrate that the average attendance at the season's home football games is at least 15,000. The average attendance may be determined by either of two methods: actual attendance or paid attendance. The Athletics Department has selected the paid attendance method, as it is the most advantageous method for the University towards meeting the requirement. Under the paid attendance method the University counts the number of paid tickets, regardless of actual attendance, so long as the ticket price is not discounted below 1/3 of the base price of the ticket. In addition, under this method the Athletics Department also count eligible students that actually attend the home games.

Based on the methodology adopted by the Athletics Department, we found that established controls and procedures for recording attendance are sufficient to reflect reported attendance in conformity with the aforementioned NCAA requirements. We also concluded that the football attendance data you have reported to the NCAA on the 2009 *Football Paid Attendance Summary* are adequately supported by sufficient, relevant and competent records.

Finally, I would like to express my appreciation for the cooperation and courtesies extended to us by your staff during the conduct of this audit.

BC: Albert Maury, Chair, and Members of the Finance and Audit Committee  
Mark Rosenberg, University President  
Javier Marques, Chief of Staff, Office of the President  
Kenneth Jessell, CFO & Senior Vice President, Finance and Administration