



FLORIDA
INTERNATIONAL
UNIVERSITY

Office of Internal Audit

**CERTIFIED AUDIT OF FIU FOOTBALL ATTENDANCE
FOR THE 2010 SEASON IN ACCORDANCE WITH THE
NATIONAL COLLEGIATE ATHLETIC ASSOCIATION
OPERATING BYLAWS**

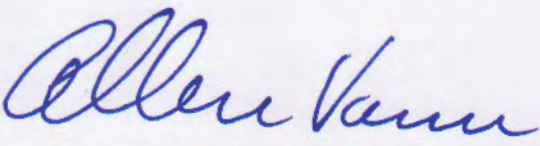
Report No. 10/11-09

February 11, 2011



FLORIDA
INTERNATIONAL
UNIVERSITY

OFFICE OF INTERNAL AUDIT

Date: February 11, 2011
To: Pete Garcia, Athletic Director
From: Allen Vann, CPA, Audit Director 
Subject: **Certified Audit of FIU Football Attendance for the 2010 Season in Accordance with The National Collegiate Athletic Association Operating Bylaws, Report No. 10/11-09**

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/Operating Bylaw, *Article 20 - Division Membership, §20.9 Division I Membership Requirements, ¶20.9.7.3 Football-Attendance Requirements [Football Bowl Subdivision]*.

The objectives of our audit were to certify to the accuracy of the season's attendance at FIU home football games, reported by you to the NCAA for the 2010 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, "an institution must undertake an annual certified audit verifying its football attendance," and once every two years (on a rolling basis) 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 one-third of the highest regular established ticket price. In addition, under this method the Athletics Department may count student attendance as paid attendance subject to specific conditions and verification methods as outlined in ¶20.9.7.3.1.2 and ¶20.9.7.3.1.2.1.

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, and attached hereto, on the 2010 *Football Paid Attendance Summary* sheets 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.

C: Albert Maury, Chair, and Members of the Finance and Audit Committee
Mark Rosenberg, University President

2010 FOOTBALL PAID ATTENDANCE SUMMARY

INSTITUTION: FIU _____

VISITING TEAM: RUTGERS _____ GAME DATE: 9/11/10 _____

Paid Attendance. 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 athletics 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 tuition income or general operating funds as the equivalent of a student athletics fee.

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 paid attendance requirements; however, each band member who satisfies any of the above-mentioned conditions for counting student attendance may be included in the calculation of paid attendance.

SEASON TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
Description	Printed	Face Value	Revenue	Comps	Sold
SUITE	400	20	8000	0	400
CLUB LEVEL	393	20	7860	0	393
SIDELINE	469	20	9380	0	469
SIDELINE – DISCOUNT	506	10	5060	0	506
FAMILY PLAN	128	12	1536	0	128
ALUMNI	64	15	960	0	64
ENDZONE/NORTH/INTERNAL	6502	8	52016	0	6502
COMMUNITY PARTNERS	3181	8	25448	0	3181
TOTAL COUNTABLE SEASON TICKETS SOLD					11643

INDIVIDUAL GAME TICKETS					
INTERNAL	387	8	3096		387

TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					387
DISCOUNT TICKETS					
(Season or individual game tickets sold for less than 1/3 of the highest-priced ticket and individual game tickets sold at less than face value. Ticket holder is required to attend game in order to be counted.)					
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					0

STUDENTS	
(Students must attend game or pay at least one-third of the established ticket price in order to be counted. The documentation of such attendance must be audited and retained for inspection throughout each pertinent four-year period.)	
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	842
TOTAL BAND MEMBERS IN ATTENDANCE:	87
TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	12959

By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.7.3.2.

SIGNED: 
(Director of Athletics)

DATE: 2-10-11

TELEPHONE: 305-348-8392

PLEASE RETURN THIS FORM NOT LATER THAN FEBRUARY 15, 2011, TO:

NCAA
STEVE MALLONEE, DIVISION I GOVERNANCE LIAISON/AMA MANAGING DIRECTOR
P.O. BOX 6222, INDIANAPOLIS, IN 46206-6222
PHONE NUMBER 317/917-6222, FAX NUMBER 317/917-6842

2010 FOOTBALL PAID ATTENDANCE SUMMARY

INSTITUTION: FIU _____

VISITING TEAM: WKU _____ GAME DATE: 10/9/10 _____

Paid Attendance. 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 athletics 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 tuition income or general operating funds as the equivalent of a student athletics fee.

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 paid attendance requirements; however, each band member who satisfies any of the above-mentioned conditions for counting student attendance may be included in the calculation of paid attendance.


SEASON TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
Description	Printed	Face Value	Revenue	Comps	Sold
SUITE	400	20	8000	0	400
CLUB LEVEL	393	20	7860	0	393
SIDELINE	469	20	9380	0	469
SIDELINE - DISCOUNT	506	10	5060	0	506
FAMILY PLAN	128	12	1536	0	128
ALUMNI	64	15	960	0	64
ENDZONE/NORTH/INTERNAL	6502	8	52016	0	6502
COMMUNITY PARTNERS	3181	8	25448	0	3181
TOTAL COUNTABLE SEASON TICKETS SOLD					11643

INDIVIDUAL GAME TICKETS					
SIDELINE	85	24	2040		85
ENDZONE	105	15	1575		105
INTERNAL	508	8	4064		508
PROMOTION	16	8	128		16
STUDENT GUEST	139	8	1112		139
VISITING TEAM	300	24	7200		300

TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					1153
DISCOUNT TICKETS					
(Season or individual game tickets sold for less than 1/3 of the highest-priced ticket and individual game tickets sold at less than face value. Ticket holder is required to attend game in order to be counted.)					
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					0

STUDENTS					
(Students must attend game or pay at least one-third of the established ticket price in order to be counted. The documentation of such attendance must be audited and retained for inspection throughout each pertinent four-year period.)					
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:					0
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:					1391
TOTAL BAND MEMBERS IN ATTENDANCE:					87
TOTAL PAID ATTENDANCE PER NCAA CRITERIA:					14274

By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.7.3.2.

SIGNED: 
(Director of Athletics)

DATE: 2-11-11

TELEPHONE: 305-348-8392

PLEASE RETURN THIS FORM NOT LATER THAN **FEBRUARY 15, 2011**, TO:

NCAA
STEVE MALLONEE, DIVISION I GOVERNANCE LIAISON/AMA MANAGING DIRECTOR
P.O. BOX 6222, INDIANAPOLIS, IN 46206-6222
PHONE NUMBER 317/917-6222, FAX NUMBER 317/917-6842

2010 FOOTBALL PAID ATTENDANCE SUMMARY

INSTITUTION: FIU _____

VISITING TEAM: LOUISIANA MONROE _____ GAME DATE: 11/6/10_

Paid Attendance. 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 athletics 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 tuition income or general operating funds as the equivalent of a student athletics fee.

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 paid attendance requirements; however, each band member who satisfies any of the above-mentioned conditions for counting student attendance may be included in the calculation of paid attendance.


SEASON TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
Description	Printed	Face Value	Revenue	Comps	Sold
SUITE	400	20	8000		400
CLUB LEVEL	393	20	7860		393
SIDELINE	469	20	9380		469
SIDELINE – DISCOUNT	506	10	5060		506
FAMILY PLAN	128	12	1536		128
ALUMNI	64	15	960		64
ENDZONE/NORTH/INTERNAL	6502	8	52016		6502
COMMUNITY PARTNERS	3181	8	25448		3181
TOTAL COUNTABLE SEASON TICKETS SOLD					11643

INDIVIDUAL GAME TICKETS					
SIDELINE	190	24	4560		190
ENDZONE	222	15	3330		222
INTERNAL	470	8	3760		470
STUDENT GUEST	872	8	6976		872
VISITING TEAM	300	24	7200		300
SIDELINE GROUP	24	16	384		24
SIDELINE GROUP	316	12	3792		316

ENDZONE GROUP	40	10	400		40
ENDZONE GROUP	160	8	1280		160
TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					2594
DISCOUNT TICKETS					
(Season or individual game tickets sold for less than 1/3 of the highest-priced ticket and individual game tickets sold at less than face value. Ticket holder is required to attend game in order to be counted.)					
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					0

STUDENTS	
(Students must attend game or pay at least one-third of the established ticket price in order to be counted. The documentation of such attendance must be audited and retained for inspection throughout each pertinent four-year period.)	
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	0
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	2900
TOTAL BAND MEMBERS IN ATTENDANCE:	87
TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	17224

By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.7.3.2.

SIGNED: 
(Director of Athletics)

DATE: 2-10-11

TELEPHONE: 305-348-8392

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PHONE NUMBER 317/917-6222, FAX NUMBER 317/917-6842

2010 FOOTBALL PAID ATTENDANCE SUMMARY

INSTITUTION: FIU _____

VISITING TEAM: ARKANSAS STATE _____ GAME DATE: 11/27/10 _____

Paid Attendance. 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:

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

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 paid attendance requirements; however, each band member who satisfies any of the above-mentioned conditions for counting student attendance may be included in the calculation of paid attendance.

SEASON TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
Description	Printed	Face Value	Revenue	Comps	Sold
SUITE	400	20	8000		400
CLUB LEVEL	393	20	7860		393
SIDELINE	469	20	9380		469
SIDELINE – DISCOUNT	506	10	5060		506
FAMILY PLAN	128	12	1536		128
ALUMNI	64	15	960		64
ENDZONE/NORTH/INTERNAL	6502	8	52016		6502
COMMUNITY PARTNERS	3181	8	25448		3181
TOTAL COUNTABLE SEASON TICKETS SOLD					11643

INDIVIDUAL GAME TICKETS					
SIDELINE	205	24	4920		205
ENDZONE	225	15	3375		225
INTERNAL	1032	8	8256		1032
STUDENT GUEST	220	8	1760		220
VISITING TEAM	310	24	7440		310
SIDELINE GROUP	10	12	120		10
ENDZONE GROUP	20	8	160		20

TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					2022
DISCOUNT TICKETS (Season or individual game tickets sold for less than 1/3 of the highest-priced ticket and individual game tickets sold at less than face value. Ticket holder is required to attend game in order to be counted.)					
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					0

STUDENTS (Students must attend game or pay at least one-third of the established ticket price in order to be counted. The documentation of such attendance must be audited and retained for inspection throughout each pertinent four-year period.)	
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	0
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	781
TOTAL BAND MEMBERS IN ATTENDANCE:	87
TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	14533

By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.7.3.2.

SIGNED: 
(Director of Athletics)

DATE: 2-11-11

TELEPHONE: 305-348-8392

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PHONE NUMBER 317/917-6222, FAX NUMBER 317/917-6842

2010 FOOTBALL PAID ATTENDANCE SUMMARY

INSTITUTION: FIU _____

VISITING TEAM: MIDDLE TENNESSEE _____ GAME DATE: 12/4/10__

Paid Attendance. 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:

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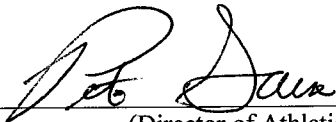
SEASON TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
Description	Printed	Face Value	Revenue	Comps	Sold
SUITE	400	20	8000		400
CLUB LEVEL	393	20	7860		393
SIDELINE	469	20	9380		469
SIDELINE – DISCOUNT	506	10	5060		506
FAMILY PLAN	128	12	1536		128
ALUMNI	64	15	960		64
ENDZONE/NORTH/INTERNAL	6502	8	52016		6502
COMMUNITY PARTNERS	3181	8	25448		3181
TOTAL COUNTABLE SEASON TICKETS SOLD					11643

INDIVIDUAL GAME TICKETS					
SIDELINE	326	24	7824		326
ENDZONE	243	15	3645		243
INTERNAL	1692	8	13536		1692
STUDENT GUEST	349	8	2792		349
VISITING TEAM	316	24	7584		316
SIDELINE GROUP	36	12	432		36
ENDZONE GROUP	21	8	168		21
COMMUNITY RELATIONS	14	8	112		14

TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					2997
DISCOUNT TICKETS (Season or individual game tickets sold for less than 1/3 of the highest-priced ticket and individual game tickets sold at less than face value. Ticket holder is required to attend game in order to be counted.)					
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					0

STUDENTS (Students must attend game or pay at least one-third of the established ticket price in order to be counted. The documentation of such attendance must be audited and retained for inspection throughout each pertinent four-year period.)					
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:					0
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:					1729
TOTAL BAND MEMBERS IN ATTENDANCE:					87
TOTAL PAID ATTENDANCE PER NCAA CRITERIA:					16456

By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.7.3.2.

SIGNED: 
(Director of Athletics)

DATE: 2-11-11

TELEPHONE: 305-348-8392

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