



Office of Internal Audit

**Certified Audit of FIU Football Attendance
for the 2015 Season in Accordance with the
National Collegiate Athletic Association
Operating Bylaws**

Report No. 15/16-07


January 21, 2016



OFFICE OF INTERNAL AUDIT

Date: January 21, 2016

To: Pete Garcia, Executive Director of Sports & Entertainment

From: Allen Vann, CPA, Chief Audit Executive 

Subject: **Certified Audit of FIU Football Attendance for the 2015 Season in Accordance with the National Collegiate Athletic Association Operating Bylaws, Report No. 15/16-07**

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 Bylaws, *Article 20 - Division Membership, §20.9 Division I Membership Requirements, ¶20.9.9.3 Football-Attendance Requirements [Football Bowl Subdivision]*.

The objective of our audit was to certify the accuracy of the season's attendance at FIU home football games reported by you to the NCAA for the 2015 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*. Audit fieldwork was conducted from December 2015 to January 2016.

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. Tickets sold for less than one-third the highest priced ticket can be counted only if used for admission to the game. 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 ¶20.9.9.3.1.2 and ¶20.9.9.3.1.2.1 of the NCAA Operating Bylaws.

Based on the methodology adopted by the Athletics Department, we found that the football attendance data you have reported to the NCAA, and attached hereto, on the 2015 *Football Paid Attendance Summary* sheets are supported by sufficient, relevant and competent records. The current year's average home attendance of 15,324 met the minimum required average.

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: Gerald Grant, Chair, BOT Finance and Audit Committee and Committee Members
Mark Rosenberg, University President
Javier I. Marques, Chief of Staff, Office of the President

2015 FOOTBALL PAID ATTENDANCE SUMMARYINSTITUTION: FLORIDA INTERNATIONALVISITING TEAM: NC CENTRALGAME DATE: 9/19/15

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	310	20	6200	0	310
CLUB	344	20	6880	0	344
SIDELINE	383	10	3830	0	383
ENDZONE	143	10	1430	0	143
ENDZONE RENEWAL	200	8	1600	0	200
FLEX PLAN	1	24	24	0	1
CORPORATE/COMMUNITY PART.	9985	8	79880	0	9985
TOTAL COUNTABLE SEASON TICKETS SOLD					11366

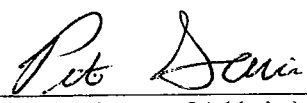
INDIVIDUAL GAME TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
CLUB/SIDELINE/VISITING TEAM	617	24	14808	0	617
ENDZONE	255	17	4335	0	255
STUDENT GUEST	229	10	2290	0	229
INTERNAL	42	8	336	0	42
GROUP	100	14	1400	0	100
GROUP	62	11	682	0	62

PROMO	1	12	12	0	1
TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					1306
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.)					
INTERNAL	298	1	298	0	298
EMPLOYEE	554	1	554	0	554
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					852

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:	2720
TOTAL BAND MEMBERS IN ATTENDANCE:	64

TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	16308
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By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.9.3.2.

SIGNED: 
(Director of Athletics)

DATE: 1-20-16

TELEPHONE: 305-348-1919

PLEASE RETURN THIS FORM NOT LATER THAN **FEBRUARY 15, 2016**, 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

2015 FOOTBALL PAID ATTENDANCE SUMMARYINSTITUTION: FLORIDA INTERNATIONALVISITING TEAM: UTEPGAME DATE: 10/10/15

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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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	310	20	6200	0	310
CLUB	344	20	6880	0	344
SIDELINE	383	10	3830	0	383
ENDZONE	143	10	1430	0	143
ENDZONE RENEWAL	200	8	1600	0	200
FLEX PLAN	1	24	24	0	1
CORPORATE/COMMUNITY PART.	9985	8	79880	0	9985
TOTAL COUNTABLE SEASON TICKETS SOLD					11366

INDIVIDUAL GAME TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
CLUB/SIDELINE/VISITING TEAM	472	24	11328	0	472
ENDZONE	76	17	1292	0	76
STUDENT GUEST	60	10	600	0	60
INTERNAL	66	8	528	0	66
GROUP	350	10	3500	0	350
GROUP	30	18	540	0	30

PROMO	20	10	200	00	20
TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					1074
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.)					
INTERNAL	239	1	239	0	239
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					239

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:	1125
TOTAL BAND MEMBERS IN ATTENDANCE:	64
TOTAL PAID ATTENDANCE PER NCAA CRITERIA: 13868	

By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.9.3.2.

SIGNED: 
(Director of Athletics)

DATE: 1-20-16

TELEPHONE: 305-348-1919

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P.O. BOX 6222, INDIANAPOLIS, IN 46206-6222
PHONE NUMBER 317/917-6222, FAX NUMBER 317/917-6842

2015 FOOTBALL PAID ATTENDANCE SUMMARYINSTITUTION: FLORIDA INTERNATIONALVISITING TEAM: OLD DOMINIONGAME DATE: 10/24/15

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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- 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.

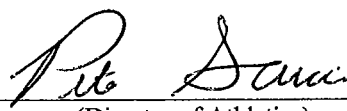
SEASON TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
Description	Printed	Face Value	Revenue	Comps	Sold
SUITE	310	20	6200	0	310
CLUB	344	20	6880	0	344
SIDELINE	383	10	3830	0	383
ENDZONE	143	10	1430	0	143
ENDZONE RENEWAL	200	8	1600	0	200
FLEX PLAN	1	24	24	0	1
CORPORATE/COMMUNITY PART.	9985	8	79880	0	9985
TOTAL COUNTABLE SEASON TICKETS SOLD					11366

INDIVIDUAL GAME TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
CLUB/SIDELINE/VISITING TEAM	811	24	19464	0	811
ENDZONE	141	17	2397	0	141
STUDENT GUEST	476	10	4760	0	476
INTERNAL	2640	8	21120	0	2640
GROUP	80	18	1440	0	80
GROUP	188	14	2632	0	188

TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					4336
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.)					
INTERNAL	296	1	296	0	296
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					296

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:	1978
TOTAL BAND MEMBERS IN ATTENDANCE:	64
TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	18040

By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.9.3.2.

SIGNED: 
(Director of Athletics)

DATE: 1-20-16

TELEPHONE: 305-348-1919

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P.O. BOX 6222, INDIANAPOLIS, IN 46206-6222
PHONE NUMBER 317/917-6222, FAX NUMBER 317/917-6842

2015 FOOTBALL PAID ATTENDANCE SUMMARYINSTITUTION: FLORIDA INTERNATIONALVISITING TEAM: CHARLOTTEGAME DATE: 11/7/15

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	310	20	6200	0	310
CLUB	344	20	6880	0	344
SIDELINE	383	10	3830	0	383
ENDZONE	143	10	1430	0	143
ENDZONE RENEWAL	200	8	1600	0	200
FLEX PLAN	1	24	24	0	1
CORPORATE/COMMUNITY PART.	9985	8	79880	0	9985
TOTAL COUNTABLE SEASON TICKETS SOLD					11366

INDIVIDUAL GAME TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
CLUB/SIDELINE/VISITING TEAM	488	24	11712	0	488
ENDZONE	59	17	1003	0	59
STUDENT GUEST	45	10	450	0	45
INTERNAL	1316	8	10528	0	1316
PROMO	38	10	380	0	38
				0	

TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					1946
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.)					
INTERNAL	384	1	384	0	384
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					384

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:	387
TOTAL BAND MEMBERS IN ATTENDANCE:	64
TOTAL PAID ATTENDANCE PER NCAA CRITERIA: 14147	

By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.9.3.2.

SIGNED: 
(Director of Athletics)

DATE: 1-20-16

TELEPHONE: 305-348-1919

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P.O. BOX 6222, INDIANAPOLIS, IN 46206-6222
PHONE NUMBER 317/917-6222, FAX NUMBER 317/917-6842

2015 FOOTBALL PAID ATTENDANCE SUMMARYINSTITUTION: FLORIDA INTERNATIONALVISITING TEAM: WESTERN KENTUCKYGAME DATE: 11/21/15

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	310	20	6200	0	310
CLUB	344	20	6880	0	344
SIDELINE	383	10	3830	0	383
ENDZONE	143	10	1430	0	143
ENDZONE RENEWAL	200	8	1600	0	200
FLEX PLAN	1	24	24	0	1
CORPORATE/COMMUNITY PART.	9985	8	79880	0	9985
TOTAL COUNTABLE SEASON TICKETS SOLD					11366

INDIVIDUAL GAME TICKETS (Sold for at least 1/3 of the highest-priced ticket sold.)					
CLUB/SIDELINE/VISITING TEAM	523	24	12552	0	523
ENDZONE	78	17	1326	0	78
STUDENT GUEST	82	10	820	0	82
INTERNAL	1316	8	10528	0	1316
GROUP	27	18	486	0	27
GROUP	4	10	40	0	4

TOTAL COUNTABLE INDIVIDUAL GAME TICKETS SOLD					2030
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.)					
INTERNAL	315	1	315	0	315
PROMO	113	1	113	0	113
TOTAL COUNTABLE DISCOUNT TICKETS SOLD					428

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:	367
TOTAL BAND MEMBERS IN ATTENDANCE:	64
TOTAL PAID ATTENDANCE PER NCAA CRITERIA: 14255	

By signing below, I certify that the reported attendance figures were verified through the annual certified audit, as required by NCAA Division I Bylaw 20.9.9.3.2.

SIGNED: 
(Director of Athletics)

DATE: 1-20-16

TELEPHONE: 305-348-1919

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