



Office of Internal Audit

**Audit of the University's Compliance with
The National Collegiate Athletic Association's
Student-Athlete Eligibility Requirements**

Report No. 12/13-08


February 26, 2013



OFFICE OF INTERNAL AUDIT

Date: February 26, 2013

To: Luisa Havens, Vice President-Enrollment Services
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From: Allen Vann, Audit Director 

Subject: **Audit of the University's Compliance with The National Collegiate Athletic Association's Student-Athlete Eligibility Requirements
Report No. 12/13-08**

We have completed an audit of the University's Compliance with The National Collegiate Athletic Association's (NCAA) Student-Athlete Eligibility Requirements. The objective of our audit was to evaluate the effectiveness of the University's policies and procedures pertaining to student-athlete eligibility in accordance with regulations established by the NCAA.

We tested 79 of approximately 400 student-athletes encompassing all 17 of FIU's teams. Overall, our audit disclosed that except for certain controls requiring additional strengthening, the Athletics Compliance Office's procedures over eligibility compliance are adequate and are being adhered to. No exceptions were found for initial and transfer eligibility. However, we found two exceptions in continuing eligibility and three in general eligibility testing. In addition, we found five other areas that could be strengthened.

The audit resulted in 13 recommendations, which management agreed to implement. Management's responses to each of our recommendations are included after each set of recommendations in the report.

I would like to take this opportunity to express our appreciation for the cooperation and courtesies extended to us during this audit.

C: Sukrit Agrawal, Chair, BOT Finance and Audit Committee and Committee Members
Mark B. Rosenberg, University President
Douglas Wartzok, Provost & Executive Vice President
Kenneth A. Jessell, Chief Financial Officer and Senior Vice President
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OBJECTIVES, SCOPE, AND METHODOLOGY

Pursuant to our approved annual plan, we have completed the audit of the University's Compliance with The National Collegiate Athletic Association's (NCAA) Student-Athlete Eligibility Requirements. The objective of our audit was to evaluate the effectiveness of the University's policies and procedures pertaining to student-athlete eligibility in accordance with regulations established by the NCAA.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, and included an evaluation of internal controls as those controls relate to the accomplishment of the audit objectives, as well as the performance of compliance testing on samples of student-athlete records from the 2011-2012 academic year. Audit fieldwork was conducted from June 2012 to November 2012.

During the audit, we reviewed the Athletics Compliance Policies and Procedures Manual and NCAA Division I Manual, observed current practices and processing techniques, interviewed responsible personnel, and tested selected student-athlete records. Sample sizes and student-athletes selected for testing were determined on a judgmental basis.

As part of our audit, we reviewed internal and external audit reports issued during the last three years to determine whether there were any prior recommendations related to the scope and objectives of this audit and whether management had effectively addressed prior audit concerns. We followed up on prior external audit recommendations in a report titled *Review of Certain Components of the Athletics Department's Compliance Program* dated May 20, 2010 prepared by The Compliance Group for the SunBelt Conference. The only recommendation related to our scope was for our office to perform an audit to determine whether procedures detailed in the athletics compliance manual match the actual processes being utilized. This was the first year eligibility was audited internally.

BACKGROUND

At the start of the 2011/2012 academic year Florida International University (University) had approximately 400 student-athletes in 17 Division I sports teams. It is the responsibility of the University as a member of The National Collegiate Athletic Association (NCAA¹) to govern its intercollegiate athletics program in compliance with the rules and regulations established by the NCAA, including eligibility requirements. The University is required to monitor its programs to assure compliance and to identify and report to the NCAA any instances of non-compliance. In any instance of non-compliance, the University is required to comply fully with the NCAA and take appropriate disciplinary or corrective actions.

In May 2008, the University was placed on four years' probation by the NCAA for a variety of infractions, including participation by 46 ineligible student-athletes, misapplied financial aid rules and lack of institutional control. The penalties included the vacating of records and reduction of scholarships in 12 sports. FIU imposed many of the penalties when it discovered the violations and self-reported them in 2007. The probationary period ended on May 19, 2012.

Required under NCAA Bylaw, Article 14 Eligibility: Academic and General Requirements, the University shall not permit a student-athlete to represent it in intercollegiate athletics competition unless all eligibility requirements have been met and the University has certified the student-athletes' eligibility. To be eligible to represent the University, a student-athlete must be enrolled in a full-time program of studies (minimum of twelve credits), be in good academic standing, and maintain progress toward a baccalaureate or equivalent degree. The Athletics Compliance Office (ACO) is responsible for coordinating with the Office of the Registrar (Registrar) and the Student Athlete Academic Center (SAAC) the eligibility determination of all student-athletes participating in intercollegiate competition. The ACO is responsible for self-reporting any known violations to the NCAA. The Registrar maintains the student-athlete files and certifies their eligibility with information provided by ACO and SAAC advisors.

In addition to the records maintained by the Registrar, the ACO maintains student-athlete information through the NCAA Compliance Assistant-Internet Database (CAi). This database application is designed to assist the University in creating and maintaining compliance records, and monitoring student-athlete eligibility. The database generates the team squad lists, which are approved and signed by the Athletic Director, the Head Coach, and the Certifying Officer. Approved squad lists are sent to the Conference offices prior to competition and when changes are made.

¹ The NCAA is a member association composed of approximately 1,270 institutions, conferences, and related organizations that organizes the athletics programs of many higher institutions throughout the United States and Canada.

There are four categories of eligibility: General, Initial, Continuing, and Transfer.

- All students must meet general eligibility requirements including completing a Student-Athlete Statement and a Drug-Testing Consent Form prior to participation in competition each academic year.
- Initial eligibility is done through the NCAA Eligibility Center. Students seeking initial eligibility as an incoming freshman must be high school graduates with a minimum grade-point average (GPA) and must have completed core curriculum of at least 16 academic courses. The NCAA Eligibility Center determines whether an incoming student is a qualifier or nonqualifier.²
- For a student-athlete to have continued eligibility beyond their freshman year, they must meet the progress-toward-degree requirements as defined in Bylaw 14.4, which includes maintaining a minimum GPA and progress towards the degree declared.
- Transfer student-athletes are required to complete one full year of residence before being eligible to compete unless they are eligible for an exception as described in Bylaw 14.5.

Finally, during our audit we were notified by the Director of Athletics Compliance that through the University's procedures a student-athlete which had been certified eligible when he was actually ineligible was identified. The violation was due to an advisor's oversight; a repeated class was counted twice and thus the student-athlete did not meet the required amount of degree-applicable credits. The NCAA violation was discovered by the Registrar's Office on September 17, 2012 and self-reported to the NCAA on November 13, 2012. Along with the self-report violation, a fine of \$1,500 was also submitted (\$500 for each game the ineligible student-athlete played), and the student-athlete will be ineligible to participate in the first three games of the 2013 season (excluding exhibition games).

² Qualifiers are high school graduates that meet the requirements. Nonqualifier is a student who has not graduated from high school or did not present the core-curriculum, GPA, and/or SAT/ACT score. Qualifiers are eligible for practice, competition, and financial aid, while nonqualifiers are not eligible during the first academic year in residence, except for nonathletic institutional financial aid.

FINDINGS AND RECOMMENDATIONS

Based on our audit, we have concluded that, except for certain controls requiring additional strengthening, the Athletics Compliance Office's procedures over eligibility compliance are adequate and are being adhered to. Our audit tested a total of 79 student-athletes for NCAA eligibility requirements. No exceptions were found during the testing of initial and transfer eligibility. However, we found two exceptions in continuing eligibility and three in general eligibility testing. In addition, we found six areas that could be strengthened.

Our overall evaluation of internal controls over eligibility compliance is summarized in the table below.

INTERNAL CONTROLS RATING			
CRITERIA	SATISFACTORY	FAIR	INADEQUATE
Process Controls		x	
Policy & Procedures Compliance	x		
Effect		x	
Information Risk		x	
External Risk	x		
INTERNAL CONTROLS LEGEND			
CRITERIA	SATISFACTORY	FAIR	INADEQUATE
Process Controls	Effective	Opportunities exist to improve effectiveness	Do not exist or are not reliable
Policy & Procedures Compliance	Non-compliance issues are minor	Non-compliance issues may be systemic	Non-compliance issues are pervasive, significant, or have severe consequences
Effect	Not likely to impact operations or program outcomes	Impact on outcomes contained	Negative impact on outcomes
Information Risk	Information systems are reliable	Data systems are mostly accurate but can be improved	Systems produce incomplete or inaccurate data which may cause inappropriate financial and operational decisions
External Risk	None or low	Potential for damage	Severe risk of damage

CONTINUING ELIGIBILITY

Of the 400 student-athletes, we tested 32 student-athletes encompassing all 17 sports teams against NCAA continuing eligibility criteria and found the following:

1. Degree Declaration

NCAA Bylaw 14.4.3.1.7 requires that student-athletes must designate a program of studies leading toward a specific baccalaureate degree during or immediately before the third year of enrollment (the fifth semester).

The PantherSoft system identified one student-athlete without a declared major in her sixth semester. According to documentation provided, the student had declared her major in the summer before the fifth semester. The form appeared to be signed and completed by the student-athlete but was never submitted by the SACC Advisor to the Registrar for input in the system.

The form subsequently used to enter the student's program of studies into the system during the sixth semester was not completed or signed by the student-athlete. Degree declaration forms must be submitted and input into the system in a timely basis and by the fifth semester as designated by the NCAA.

Recommendation

1.1	Ensure that all forms submitted by student-athletes declaring their chosen major are input into the system before the third year of enrollment.
1.2	Determine whether this incident qualifies as a reportable violation to the NCAA and take appropriate action.

Management Response/Action Plan:

- 1.1 As explained in Management Response No. 1.2, no NCAA violation occurred because the student-athlete had officially declared a major prior to competing; the major declaration (approved by the College Advisor) was forwarded to the Office of the Registrar, but simply was not input into the PantherSoft system. Had the Office of the Registrar not received the official major declaration form, the student-athlete would not have been certified as eligible, and she was certified. Going forward, to reduce the risk of record-keeping errors, the ACO will do random audit compliance checks of a sampling of the eligibility status of student-athletes. In addition, the SAAC will maintain a copy of the form in the student-athletes academic file and follow-up to ensure that the information has been input appropriately. Automation of the process as described in the response to 9.1 will also allow for better record-keeping and hopefully allow for ACO regular review of the eligibility status of all student-athletes.

Implementation date: May 2013

- 1.2 In accordance with NCAA Bylaw 14.4.3.1.7 and 14.4.3.1.7.1, no secondary violation has occurred because the student-athlete was had officially declared the major, prior to competition occurring in the fifth semester. The form was in the Office of the Registrar's student-athlete file, but was never input into the system. NCAA rules do not require any particular system; the NCAA only requires that the student-athlete meet the official declaration requirements.

Implementation date: Immediately

2. Progress Toward Degree Training

The Progress Toward Degree (PTD) form is completed by either the SAAC advisor or the department advisors for upper level student-athletes. Three student-athletes' PTD forms completed by advisors were found to contain errors, as follows:

- One student-athlete's PTD form omitted the grades required for courses to be degree applicable.
- One form was changed between semesters. In the Fall semester a class was not eligible as degree applicable while in the Spring semester the same class was incorrectly counted as degree applicable.
- One was completed incorrectly, indicating a class as an elective when it was actually a UCC requirement and reflected another class as a UCC when it was not according to the PTD.

These errors did not affect the overall eligibility of the student-athletes, but there is a future risk that student-athletes could be incorrectly certified eligible based on inaccurate PTD forms.

Although some training has been held in the past, the Athletics Compliance Office (ACO) should ensure academic advisors receive training on completing the forms required for eligibility. This would include SAAC advisors and degree advisors. The ACO should train on how to complete the forms in detail, specifically how to determine which classes count as degree applicable.

Recommendation

2.1	Ensure that advisors receive appropriate training on completing the PTD forms.
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Management Response/Action Plan:

Until the certification review process is able to move to an automated process, the key components to ensure accurate certification are training and redundancy. Campus advisors and academic liaisons need to participate in training on a semester-by-semester basis. The determination of what is degree applicable and if minimum grades are required is the most challenging part of the process of certifying student-athlete eligibility, all of which is determined by the academic units. This is particularly true in majors where there is a lot of flexibility in what is degree applicable and what is not degree applicable. Training of academic liaisons was implemented in 2011 on an annual basis and as previously noted will now be done on a semester-by-semester and as needed basis. This effort is being led by the Director of the SAAC in conjunction with the ACO. SAAC and the ACO will work together to set the training agenda. Campus advisors and academic liaisons involved in the "PTD Process" will be expected to attend and receive training. These training sessions, with NCAA updates, will be provided every semester. It is expected that prior to the eligibility review at the

end of the spring 2013 semester all advisors and academic liaisons will have received training. The current process followed by the SAAC, Registrar's Office and ACO includes multiple reviews to ensure any errors and omissions are detected and corrected, prior to the final review. The final review will include representation from the Athletic Compliance Office, the Registrar's Office and the Student-Athlete Academic Center.

Implementation date: May 2013

GENERAL ELIGIBILITY

Of the 400 student-athletes, we tested 79 against general eligibility and found the following:

3. Participation Prior to Certification of Eligibility

As per NCAA Bylaw 14.01.1, student-athletes cannot participate in competition until they have met all the eligibility requirements. We found one student-athlete who was certified eligible on March 22, 2012, but participated in a track meet competition on March 10, 2012. The certification process requires that student-athletes be certified eligible prior to competing. Management has stated that the incident was an oversight which occurred during the transition period of a change in staff.

Recommendation

3.1	Ensure that no student-athlete participates in competition until eligibility is certified.
3.2	Determine whether this incident qualifies as a reportable violation to the NCAA and take appropriate action.

Management Response/Action Plan:

- 3.1 An ACO staff transition resulted in procedures not being followed. The student-athlete was academically eligible at the time he participated in competition. The failure was the failure of the ACO to add him to the NCAA squad list which is required prior to competition. The procedure regarding NCAA squad lists has been reviewed with the ACO staff, and the importance of good record keeping emphasized.

Implementation date: Immediately

- 3.2 This incident was an NCAA Level II secondary violation, and was reported to the NCAA on January 14, 2013.

Implementation date: Immediately

4. Student-Athlete Participation Report

The Athletics Compliance Policy and Procedures Manual states that in order to ensure that the student-athletes' participation record is accurate to determine the number of seasons of competition a "Student-Athlete Participation Report" should be completed. During the playing season, the Head Coach and Media Relations must complete the Report after each competition separately, checking the student-athletes that participated in the competition regardless of the duration of the participation. At the end of the season the Head Coach submits their participation report to Athletics Media Relations Department so that it can be used for comparison. Any discrepancies between the two reports should be resolved and a final report signed by Media Relations and the Head Coach and submitted to the ACO within two weeks of the completion of the season. The ACO reviews and signs the final report.

The reports for men's basketball and men's soccer were missing the Head Coach and ACO's approval signatures. The final report for the women's soccer team was missing the Media Relations and ACO's approval signatures. The final report for the swimming and diving team was missing the Media Relation's signature.

Recommendation

The Athletics Compliance Office should:	
4.1	Ensure that all Student-Athlete Participation Reports are reviewed and approved by Media Relations, the Head Coach, and the Athletics Compliance Office.

Management Response/Action Plan:

- 4.1 In 2011, the ACO implemented a new requirement of participation reports for the Athletics Department in order to confirm that the number of seasons of competition used by student-athletes is within NCAA eligibility rule requirements. The process provides a double check by having both Media Relations and the Head Coach sign-off on the reports. The new process appears to be working well although this audit had identified an issue with being able to get all reports signed. For example, the signatures of the men's basketball and men's soccer coach were not on the form because both coaches were no longer employed by the university and it was not possible to obtain the signatures. In cases where it is not possible to get both signatures, it is reasonable to rely on one signature because the requirement for two signatures is simply for double checking of the information. The purpose of the ACO signature is solely record-keeping, to confirm receipt of the participation report. The signature for the ACO will be deleted from the form. The ACO staff uses the participation reports to verify seasons of competition utilized by student-athletes. ACO staff will continue to be expected to review the participation reports for purposes of verifying squad list information for the next year.

Implementation date: Immediately

5. Admission Policy

NCAA Bylaw 14.1.7.1 states that student-athletes shall not represent an institution in intercollegiate competition unless admitted as a regularly enrolled, degree-seeking student in accordance with the regular, published entrance requirements of that University. Bylaw 14.1.7.1.1 further specifies that student-athletes may be admitted under a special exception to the University's normal entrance requirements if the discretionary authority of the president (or designated officer or committee) to grant such exceptions is set forth in an official document (like the course catalog) published by the University that describes the University's admission requirements.

The University has in place an admissions committee that reviews potential students' applications when they do not meet the minimum academic requirements established for acceptance. This committee may grant any student special admission to the University based on various exceptions, including "excels in fine and performing arts, athletics, debate, etc." and "inner city, rural areas - combination of low performing high school and socioeconomic status." This special admission policy is not published in the course catalog or any official document accessible to the public.

Recommendation

5.1	Collaborate with the University's Admissions Office to verify that the University's special admission procedure is published in the course catalog issued each academic year or other official document.
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Management Response/Action Plan:

- 5.1 The Office of Undergraduate Admissions will provide a paragraph to be included in the 2013-14 catalog. The statement will describe the applicants who do not meet the admissions criteria will be reviewed by the Admissions Review Committee. Those who show potential in areas not easily evaluated by the standardized tests can be considered, pursuant to Florida Board of Governors' Regulations 6.002 and 6.004.

Implementation date: June 2013

OTHER MATTERS

6. Squad Lists Approval

Per discussion with management, the Certifying Officer (Registrar) signs the squad list as evidence that the student-athletes listed have been reviewed and are in fact eligible. There were four instances where the assistant to the Certifying Officer instead of the Certifying Officer approved the squad lists. The Certifying Officer should be signing squad lists when changes are made so there is evidence that all student-athletes have been reviewed and certified as eligible.

Additionally, per NCAA Bylaw 15.5.12.2.1 the Athletics Director and the Head Coach in each sport must sign the applicable squad lists. Baseball, women's swimming, and women's volleyball updated squad lists were never signed or approved by the Director of Athletics and/or the Head Coach.

Recommendation

6.1	Ensure that the certifying officer reviews and certifies all changes made to the squad lists.
6.2	Ensure that the Head Coach and Athletic Director review and approve squad lists when changes are made.

Management Response/Action Plan:

- 6.1 The assistant to the Certifying Official will be granted authority to sign off on squad lists in the absence of the Certifying Official. The Director of the ACO, the Director of the SAAC and the Certifying Official will continue to work to identify process improvements that provide at least 48 hours prior to team competition, to facilitate an appropriate review of list.

Implementation date: May 2013

- 6.2 The record-keeping procedures for NCAA squad lists in the ACO office have been modified to ensure all signatures are on the form and that the original is filed in the ACO master squad list file. Electronic copies instead of the original copies are being utilized to satisfy notification requirements. Additionally, for redundancy, an electronic version of the ACO master squad list file has been created.

Implementation date: Immediately

7. Student Advising

According to the *Undergraduate Education Advising Manual*, one of the roles of an academic advisor (SAAC or Undergraduate) is to assist students in planning each semester's course selection and a long-term plan of study. Advisors are also responsible for giving sufficient individual time in student advising sessions. However, according to the Manual, an advisor's role does not include enrolling students into classes, especially without the student's knowledge and approval.

There was one instance where an undergraduate advisor enrolled a student-athlete into a class without consulting with the student. This advisor admittedly had no direct contact with the student and enrolled him in a class without meeting with the student and without the student's knowledge.

Recommendation

7.1	Ensure that advisors are not enrolling student-athletes into classes without consulting the student-athlete.
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Management Response/Action Plan:

- 7.1 The Director of the SAAC will work with the Director of Academic Advisor Development who will have the responsibility to coordinate university-wide training for professional advisors. The University has implemented a model of all professional advisors in which all undergraduate students are being assigned to professional advisors. This movement will allow for scheduled NCAA continuing eligibility training to be incorporated into the training and development of all professional advisors.

Implementation date: May 2013

8. Athletics Compliance Manual

The *Athletics Compliance Policy and Procedures Manual*, last revised in April 2012, states that the “Registrar’s Office communicates the number of degree-applicable hours to the ACO and SAAC after the fall grades are posted.” Per management at the Registrar’s Office, this process is not done by the Registrar. The Registrar has no way of determining which credits are degree-applicable, as advisors make that determination. This discrepancy was identified by management in the Registrar and discussed during a training session held in April 2012, but the Manual has not been revised by the ACO for this discrepancy.

Recommendation

8.1	Ensure that the Athletics Compliance Policy and Procedures Manual are consistent with actual procedures.
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Management Response/Action Plan:

- 8.1 The audit noted that the ACO Operating Manual did not reflect the current procedures for student-athlete eligibility. Over the last two years, the ACO has been updating this extensive manual to ensure accuracy of the procedures contain therein. This effort will continue as procedures are changed, up-dated and enhanced. The eligibility procedure has been under review since spring of 2012. All university personnel involved in the eligibility process are aware of the current process. The procedures will be updated once all changes are finalized.

Implementation date: August 2013

9. Panther Degree Audit

The Panther Degree Audit (PDA) is a report provided by PantherSoft that displays all the courses taken by a particular student and whether these courses meet the requirements needed to graduate. Per discussion with the Director of SAAC, advisors use the PDA to facilitate the process of determining whether credits taken by student-athletes are degree applicable. This report is helpful; however, it does not determine the amount of specific electives the student has available for their chosen degree/program. The report should include the number of elective credits available based on the degree declared by the student-athlete in order to ensure the proper amount of electives are included and to minimize risk of improper count in the progress toward degree.

Recommendation

9.1	Consider revising the Panther Degree Audit or developing a custom report to include the amount of electives available to student-athletes.
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Management Response/Action Plan:

- 9.1 Automating the process of gathering the data necessary to determine student athlete eligibility for NCAA purposes is currently under review. The new university-wide Panther Degree Audit has the potential to allow for at least some portion of the necessary data being gathered electronically but additional software solutions will need to be created/obtained. A working group was formed last fall that includes all the appropriate parties to determine what is feasible. This is still being assessed.

Implementation date: On-going

10. Record Keeping

During our audit we found several instances where record keeping could be improved:

The NCAA allows for various exceptions to bylaws including the one-time transfer exception, Bylaw 14.5.5.2.10, and the one-time exception to regain full eligibility, Bylaw 14.4.3.1.6.2.

- We found one instance in which a student-athlete used his one-time exception for not completing nine credits during the Fall term, with no annotation of such reflected in his records. Student-athlete records maintained in the Registrar's Office should clearly indicate when exceptions to bylaws are taken so it is evident to those who review the file that an exception has been previously granted rather than risk granting a second exception, which would result in a violation.

NCAA Bylaw 15.5.12.1 states that for a student-athlete to be eligible to represent the University in intercollegiate athletics competition, he/she must be included on the University's squad list form. Although all student-athletes were included on the University's squad list, we found the squad lists contained several instances of incorrect information, as follows:

- Dates of initial enrollment at any university and FIU were incorrect:
 - Four instances of four student-athletes where the enrollment terms listed on the squad list were incorrect.
 - One student-athlete was listed as a freshman but actually was a transfer student.
- The squad list also shows the number of seasons of eligibility utilized. The dates for five student-athletes were inconsistent as some included the year the student was currently in and others included only the prior years of eligibility used.

In addition, the Athletics Compliance Policy and Procedures Manual requires that team eligibility certification be performed prior to the start of classes (when out of season) to review all information. We found that the squad list for spring 2012 football was never updated. As a result, all student-athletes were listed as ineligible, whether they in fact were eligible or not.

Recommendation

10.1	Ensure that all records, including squad lists, are complete and properly detailed and include waivers and exceptions taken.
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Management Response/Action Plan:

- 10.1 1) The ACO verifies whether transfer student-athletes meet a transfer exception to be immediately eligible. The audit revealed that this information was not consistently provided to the Certifying Official. The ACO will now e-mail the transfer exception information to the Certifying Official for inclusion in the student- athlete's certification file and the original will be retained in the ACO student athlete files. 2) Many of the records that we keep, for example NCAA squad lists, are produced with the NCAA Compliance Assistant Software. Each year data in the program rolls over and the new squad list is built with existing data. The ACO staff will review all existing squad lists in detail to ensure that the information currently in the system is correct. No violation resulted from these inadvertent record-keeping errors.

Implementation date: June 2013