

Office of Internal Audit

1.

Certified Audit of FIU Football Attendance for the 2016 Season in Accordance with the National Collegiate Athletic Association Operating Bylaws

Report No. 16/17-07

February 1, 2017



OFFICE OF INTERNAL AUDIT

Date:

February 1, 2017

To:

Pete Garcia, Executive Director of Sports & Entertainment

From:

Allen Vann, CPA, Chief Audit Executive

Subject:

Certified Audit of FIU Football Attendance for the 2016 Season in

Accordance with the National Collegiate Athletic Association

Operating Bylaws, Report No. 16/17-07

Pursuant to your request, we have conducted an audit of FIU's football home game attendance for the 2016 season in accordance with the National Collegiate Athletic Association (NCAA) Constitution/Operating Bylaw, *Article 20 - Division Membership*, §20.9 *Division I Membership Requirements*, ¶20.9.9.3 *Football-Attendance Requirements* [Football Bowl Subdivision].

The objectives of our audit were to certify the accuracy of the season's attendance at FIU home football games, reported by you to the NCAA for the 2016 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 2016 to January 2017.

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.

The current year's average paid attendance was 16,574, which exceeded the 15,000 minimum required average. 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 2016 *Football Paid Attendance Summary* sheets are 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: FIU Board of Trustees
Mark Rosenberg, University President
Javier I. Marques, Chief of Staff, Office of the President



Attachment B: 2016 Football Paid Attendance Summary

Institution:	FIU	
		and the second s
Visiting Team:	INDIANA	
Game Date: (mm/dd/yyyy)	9/1/16	

<u>Paid Attendance.</u> 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.

	Printe	d	Face V	/alue	Revenue	Comps	Sold
Description: SUITE	286	# # 2	16		4576	0	286
Description: CLUB	296		16	!	4736	0	296
Description: SIDELINE	258		8	1	2064	0	258

	Printed	Face Value	Revenue	Comps	Sold
Description: ENDZONE	217	8	1736	0	217
Description: GROUP	76	6	456	0	76
Description: CORPORATE/COMM. PART	11186	6	67116	0	11186
Description: STUDENT GUEST	23	6	138	0	23
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	Printed	Face Value	Revenue	Comps	Sold
Description: SUITE/CLUB/SIDE/VISIT	1256	24	30144	0	1256
Description: ENDZONE	150	17	2550	0	150
Description: STUDENT GUEST	275	10	2750	0	275
Description: INTERNAL	60	8	480	0	60
Description: FAMILY PACK	229	11	2519	0	229
Description: GROUP	77	18	1386	0	77
Description: GROUP	60	14	840	0	60
Description: GROUP	36	14	504	0	36
Description: GROUP	2	10	20	0	2
Description:					

1	Printed	Face Value	Revenue	Comps	Sold
Description:					
Description:					
	1				

TOTAL INDIVIDUAL GAME TICKETS SOLD:

2145

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.**)

	Description	Printed	Face Value	Revenue	Comps	Sold
Description: EMPLOYEE		353	1	353	0	353
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TOTAL COUNTABLE DISCOUNT TICKETS SOLD:

(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
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	3107
TOTAL BAND MEMBERS IN ATTENDANCE:	135
TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	18392
	•

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

Signed:

(Director of Athletics)

Date:

(mm/dd/yyyy)

Telephone: (xxx-xxxx)

1-30-17



Attachment B: 2016 Football Paid Attendance Summary

Institution:	FIU	
Visiting Team:	MARYLAND	
Game Date:	9/9/16	

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.

	Printed	l	Face Value)	Revenue	Comps	Sold
Description: SUITE	286		16	***************************************	4576	0	286
Description: CLUB	296		16		4736	0	296
Description: SIDELINE	258	1111	8		2064	0	258

,	Printed	Face Value	Revenue	Comps	Sold
Description: ENDZONE	217	8	1736	0	217
Description: GROUP	76	6	456	0	76
Description: CORPORATE/COMM. PART	11186	6	67116	0	11186
Description: STUDENT GUEST	23	6	138	0	23
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	Printed	Face Value	Revenue	Comps	Sold
Description: SUITE/CLUB/SIDE/VISIT	796	24	19104	0	796
Description: ENDZONE	148	17	2516	0	148
Description: STUDENT GUEST	181	10	1810	0	181
Description: INTERNAL	123	8	984	0	123
Description: FAMILY PACK	212	11	2332	0	212
Description: GROUP	32	18	576	0	32
Description: GROUP	40	14	560	0	40
Description: GROUP	100	10	1000	0	100
Description: PROMO	103	10	1030	0	103
Description:	1				

3	Printed	Face Value	Revenue	Comps	Sold
Description:					
Description:					
	l				

TOTAL INDIVIDUAL GAME TICKETS SOLD:

1735

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.**)

	Description	Printed	Face Value	Revenue	Comps	Sold
Description: INTERNAL		289	1	289	0	289
Description:				1		
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TOTAL COUNTABLE DISCOUNT TICKETS SOLD:

(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
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	2567
TOTAL BAND MEMBERS IN ATTENDANCE:	135
TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	17068
	•

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

Signed: (Director of Athletics)

Date:

(mm/dd/yyyy)

Telephone: (xxx-xxx-xxxx)



Attachment B: 2016 Football Paid Attendance Summary

Institution:	FIU
Visiting Team:	UCF
Game Date:	9/24/16

<u>Paid Attendance.</u> 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.

	Printe	d	Face V	/alue	Revenue	Comps	Sold
Description: SUITE	286	Tables to the	16	NATIONAL AND ADDRESS OF THE PARTY OF THE PAR	4576	0	286
Description: CLUB	296	1 m	16	The state of the s	4736	0	296
Description: SIDELINE	258		8		2064	0	258

)	Printed	Face Value	Revenue	Comps	Sold
Description: ENDZONE	217	8	1736	0,	217
Description: GROUP	76	6	456	0	76
Description: CORPORATE/COMM. PART	11186	6	67116	0	11186
Description: STUDENT GUEST	23	6	138	0	23
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	Printed	Printed Face Value		Comps	Sold
Description: SUITE/CLUB/SIDE/VISIT	1358	24	32592	0	1358
Description: ENDZONE/HANDICAP	273	17	4641	0	273
Description: STUDENT GUEST	356	10	3560	0	356
Description: INTERNAL	126	8	1008	0	126
Description: FAMILY PACK	892	11	9812	0	892
Description: GROUP	47	18	846	0	47
Description: GROUP	43	14	602	0	43
Description: GROUP	365	14	5110	0	365
Description: GROUP	300	10	3000	0	300
Description: GROUP	114	8	912	0	114

,	Printed	Face Value	Revenue	Comps	Sold
Description: GROUP	1	11	11	0	1
Description:					
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TOTAL INDIVIDUAL GAME TICKETS SOLD:

3875

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.)

	Description	Printed	Face Value	Revenue	Comps	Sold
Description: INTERNAL	Printed printed	356	1	356	0	356
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TOTAL COUNTABLE DISCOUNT TICKETS SOLD:

(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
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	1806
TOTAL BAND MEMBERS IN ATTENDANCE:	135
TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	18514
	•

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

Signed:

(Director of Athletics)

Date:

(mm/dd/yyyy)

Telephone: (xxx-xxxx)

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Attachment B: 2016 Football Paid Attendance Summary

Institution:	FIU
Visiting Team:	FAU
Game Date: (mm/dd/vvvv)	10/1/16

<u>Paid Attendance.</u> 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.

	Printe	d	Face \	/alue	Revenue	Comps	Sold
Description: SUITE	286	men es el es	16		4576	0	286
Description: CLUB	296	1	16	1	4736	0	296
Description: SIDELINE	258	Barrary I all termina	8		2064	0	258

	Printed	Face Value	Revenue	Comps	Sold
Description: ENDZONE	217	8	1736	0	217
Description: GROUP	76	6	456	0	76
Description: CORPORATE/COMM. PART	11186	6	67116	0	11186
Description: STUDENT GUEST	23	6	138	0	23
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	Printed	Face Value	Revenue	Comps	Sold
Description: SUITE/CLUB/SIDE/VISIT	599	24	14376	0	599
Description: ENDZONE	157	17	2669	0	157
Description: STUDENT GUEST	321	10	3210	0	321
Description: INTERNAL	394	8	3152	0	394
Description: FAMILY PACK	221	11	2431	0	221
Description: GROUP	20	14	280		20
Description: GROUP	251	10	2510	0	251
Description: GROUP	30	18	540	0	30
Description:		STATE OF THE STATE			
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1	Printed	Face Value	Revenue	Comps	Sold
Description:		About a solution of			
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TOTAL INDIVIDUAL GAME TICKETS SOLD:

1993

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.)

	Description	Printed	Face Value	Revenue	Comps	Sold
Description: INTERNAL		319	1	319	0	319
Description:	A-MINISTER III II			Contract de la contraction de		
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TOTAL COUNTABLE DISCOUNT TICKETS SOLD:

(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
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	1403
TOTAL BAND MEMBERS IN ATTENDANCE:	135
TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	16192
	•

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

Signed:

(Director of Athletics)

Date:

(mm/dd/yyyy)

Telephone: (xxx-xxxx)

1-30-17



Attachment B: 2016 Football Paid Attendance Summary

Institution:	FIU
Visiting Team:	LA. TECH
Game Date: (mm/dd/vvvv)	10/22/16

<u>Paid Attendance.</u> 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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- 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.

	Printed	Face Value	Revenue	Comps	Sold
Description: SUITE	286	12	3432	0	286
Description: CLUB	296	12	3552	0	296
Description: SIDELINE	258	6	1548	0	258

<u> </u>	Printed	Face Value	Revenue	Comps	Sold
Description: ENDZONE	217	6	1302	0	217
Description: GROUP	76	6	456	0	76
Description: CORPORATE/COMM. PART	11186	6	67116	0	11186
Description: STUDENT GUEST	23	6	138	0	23
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	Printed	Face Value	Revenue	Comps	Sold
Description: SUITE/CLUB/SIDE/VISIT	619	24	14856	0	619
Description: ENDZONE	115	17	1955	0	115
Description: STUDENT GUEST	578	10	5780	0	578
Description: INTERNAL	167	8	1336	0	167
Description: FAMILY PACK	246	11	2706	0	246
Description: GROUP	39	18	702	0	39
Description: GROUP	24	14	336	0	24
Description: GROUP	58	14	812	0	58
Description:					
Description:	3.3.0 All (10.1)				

,	Printed	Face Value	Revenue	Comps	Sold
Description:		1			
Description:					
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TOTAL INDIVIDUAL GAME T	ICKETS SOLD:				
1846					
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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.)

	Description	Printed	Face Value	Revenue	Comps	Sold
Description: INTERNAL		340	1	340	0	340
Description:	Additionable of	Water Control of the		THE SERVICE .		
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TOTAL COUNTABLE DISCOUNT TICKETS SOLD:

(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
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	2056
TOTAL BAND MEMBERS IN ATTENDANCE:	135
TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	16719
	•

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

Signed:

(Director of Athletics)

Date: (mm/dd/yyyy)

Telephone: (xxx-xxx-xxxx) Pet Souis 1-30-17



Attachment B: 2016 Football Paid Attendance Summary

Institution:	FIU		
Visiting Team:	MIDDLE TENNESSEE		
Game Date:	10/29/16		

<u>Paid Attendance.</u> 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.

	Printed	Face Value	Revenue	Comps	Sold
Description: SUITE	286	12	3432	0	286
Description: CLUB	296	12	3552	0	296
Description: SIDELINE	258	6	1548	0	258

	Printed	Face Value	Revenue	Comps	Sold
Description: ENDZONE	217	6	1302		217
Description: GROUP	76	5	380	0	. 76
Description: CORPORATE/COMM, PART	11186	5	55930	0	11186
Description: STUDENT GUEST	23	5	115	0	23
Description:		Laboration and the second seco			
Description:	 				
Description:	310000000000000000000000000000000000000				
Description:	transport				
Description:					
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	Printed	Face Value	Revenue	Comps	Sold
Description: SUITE/CLUB/SIDE/VISIT	440	24	10560	0	440
Description: ENDZONE	28	17	476	0	28
Description: STUDENT GUEST	178	10	1780	0	178
Description: INTERNAL	86	8	688	0	86
Description: FAMILY PACK	80	11	880	0	80
Description: GROUP	316	10	3160	0	316
Description:					
Description:	2				
Description:	aboliton was				
Description:					

	Printed	Face Value	Revenue	Comps	Sold
Description:					
Description:					
TOTAL INDIVIDUAL GAME T	ICKETS SOLD:				

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.)

	Description	Printed	Face Value	Revenue	Comps	Sold
Description: INTERNAL	- Addition	210	1	210	0	210
Description:	**************************************	TOTAL CONTRACTOR OF THE CONTRACTOR OF T				
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Description:	1 1 1 1 1			P. CALLESTON CO.		
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Description:		dentiti Virginia				
Description:				· Committee of the comm		
Description:						
Description:						
Description:		***************************************				
		*				

TOTAL COUNTABLE DISCOUNT TICKETS SOLD:

1128

(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
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	441
TOTAL BAND MEMBERS IN ATTENDANCE:	135
TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	14256

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

Signed:

(Director of Athletics)

Date: (mm/dd/yyyy)

Telephone: (xxx-xxxx)

1-30-17



Attachment B: 2016 Football Paid Attendance Summary

Institution:	FIU
Visiting Team:	MARSHALL
Game Date: (mm/dd/yyyy)	11/19/16

<u>Paid Attendance.</u> 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.

	Printed		Face V	/alue	Revenue	Comps	Sold
Description: SUITE	286		12	***************************************	3432	0	286
Description: CLUB	296		12		3552	0	296
Description: SIDELINE	258	distance of the control of the contr	6		1548	0	258

,	Printed	Face Value	Revenue	Comps	Sold
Description: ENDZONE	217	6	1302		217
Description: GROUP	76	5	380	0	
Description: CORPORATE/COMM. PART	11186	5	55930	0	11186
Description: STUDENT GUEST	23	5	115	0	23
Description:		***************************************			
Description:	Accounting				
Description:					
Description:					
Description:					

12342

!	Printed	Face Va	alue	Revenue	Comps	Sold
Description: SUITE/CLUB/SIDE/VISIT	816	24	ages mineral	19584	0	816
Description: ENDZONE	124	17		2108	0	124
Description: STUDENT GUEST	199	10		1990	0	199
Description: INTERNAL	42	8		336	0	42
Description: FAMILY PACK	101	11	 	1111	0	101
Description: GROUP	6	18		108	0	6
Description:						
Description:			10			
Description:			Transfer or which			
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•	Printed	Face Value	Revenue	Comps	Sold
Description:	HART SHE				
Description:					
				<u> </u>	

TOTAL INDIVIDUAL GAME TICKETS SOLD:

1288

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.)

	Description	Printed	Face Value	Revenue	Comps	Sold
Description: INTERNAL	Trine tribution	348	1	348	0	348
Description:						
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Description:	To provide the second s	**************************************		The second secon		
Description:						
Description:						
Description:						
Description:						
Description:						

TOTAL COUNTABLE DISCOUNT TICKETS SOLD:

(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
TOTAL NUMBER OF STUDENT TICKETS COLLECTED UPON ADMISSION TO GAME:	
TOTAL NUMBER OF STUDENTS ENTERING THROUGH SPECIAL TURNSTILE OR GATE:	762
TOTAL BAND MEMBERS IN ATTENDANCE:	135
TOTAL PAID ATTENDANCE PER NCAA CRITERIA:	14875
	•

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

Signed:

(Director of Athletics)

Date:

(mm/dd/yyyy)

Telephone: (xxx-xxxx)

Pilo Dani

1-30-17