UNIVERSITY OF MAINE
DEPARTMENT OF ATHLETICS

AGREED-UPON PROCEDURES REPORT

PURSUANT TO THE ASSOCIATION OF COLLEGE & UNIVERSITY AUDITORS NATIONAL COLLEGIATE ATHLETIC ASSOCIATION DIVISION I COMPLIANCE AUDIT GUIDE

Academic Year 2012-2013
UNIVERSITY OF MAINE
DEPARTMENT OF ATHLETICS

Agreed-Upon Procedures Report

Pursuant to the Association of College & University Auditors National Collegiate Athletic Association Division I Compliance Audit Guide

Academic Year 2012-2013

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INDEPENDENT ACCOUNTANTS' AGREED-UPON PROCEDURES REPORT

Mr. Karlton Creech, Director of Athletics
University of Maine
Orono, Maine

We have performed the procedures enumerated in the following sections of the Association of College & University Auditors (ACUA) National Collegiate Athletic Association (NCAA) Division I Compliance Audit Guide (Audit Guide), for the University of Maine (the "University") Department of Athletics (the "Department") as described below which were agreed to by the University, solely to assist the specifying parties in evaluating management's assertion about the University's compliance with the requirements below for the 2012-2013 academic year:

- Initial Eligibility Certification
- Financial Aid Administration
- Extra Benefits - Athletic Apparel and Equipment
- Extra Benefits - Compliance Admissions
- Student-Athlete Employment

Management is responsible for the University's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the compliance of the items discussed above. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Mr. Karlton Creech, Director of Athletics, and the Board of Trustees and Management of the University, and it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this report if this report is a matter of public record.

O'Connor and Drew, P.C.
Certified Public Accountants
Braintree, Massachusetts

October 22, 2014
UNIVERSITY OF MAINE
DEPARTMENT OF ATHLETICS

Background

For the Academic Year 2012-2013

The University is a member of the NCAA Division I and competes in the Hockey East Conference, Colonial Athletic Association Conference for football and America East Conference for all other sports.

The NCAA requires the evaluation of the compliance program of a Division I athletic program at least every four years by an authority independent of the Institution's Athletic Department. To meet this requirement the University has established a policy in which, on a rolling basis, over a four year period, the areas listed in the Audit Guide are reviewed for compliance with the related requirements.

NCAA compliance is a shared responsibility of all members of the University who are involved in the recruitment and education of student athletes. The Compliance Office within the Athletics Department is responsible for monitoring NCAA compliance. The Compliance Office accumulates information on student athletes and educates other University personnel regarding the NCAA requirements and monitors compliance with the regulations.

The Compliance Office primarily educates coaches on NCAA regulations by conducting seminars for coaches and creating the University's Coaches Compliance Manual. Members of the Compliance Office obtain their NCAA regulation knowledge by attending NCAA related seminars and guidelines from conference representatives.

As of July 1, 2012, the Compliance Office did not have a formal policies and procedures manual to foster compliance with NCAA regulations throughout the University community. We recommended that management ensure that a policies and procedures manual for the Compliance Office be created and that there is periodic review of the compliance with these polices.

In response to our recommendation, the Athletics Compliance Office created and implemented a compliance manual documenting the policies and procedures which became effective August 1, 2012. The manual addresses all NCAA compliance areas and is controlled by the Associate Athletic Director for Compliance, who is responsible for assuring, through review of applicable changes in NCAA regulations that the manual remains in conformity with NCAA regulations.
UNIVERSITY OF MAINE
DEPARTMENT OF ATHLETICS

Schedule of Findings

For the Academic Year 2012-2013

Finding (F13-01):
Bylaw 12.5.4.1 states, "if an institution’s uniform or any items of apparel worn by a student athlete in competition contains washing instructions on the outside of the apparel on a patch that also includes the manufacturer’s or distributor’s logo or trademark, the entire patch must be contained with a four-sided geometrical figure that does not exceed 2-1/4 square inches."

We tested the apparel of seven of the University’s athletic teams and noted that the manufacturer’s logos on the washing instructions of the jerseys used by the men’s baseball team exceeded the maximum allowed by NCAA regulations. If the equipment manager(s) had more fully inspected these items and communicated the requirement to the manufacturer, it is likely this would not have occurred.

A similar finding was noted in our report dated August 18, 2011 that covered the 2009-2010 academic year.

Recommendation:
The University should review its agreements with the manufacturer to ensure future adherence to this regulation and take the appropriate measures to effectively rectify the matter. We also suggest that the Compliance Office establish a procedure whereby new equipment is examined for compliance with applicable NCAA requirements.

Management’s Response:
The University of Maine is committed to compliance with all NCAA rules and regulations. The Athletics Compliance Office continues to improve our policies and procedures to better monitor and enforce the NCAA rules.

The University of Maine Equipment Room is educated on the parameters of the NCAA rules on game apparel, logos and labels. All uniforms and equipment is monitored for safety, conference and NCAA rules. The assistant manager of the equipment room oversaw the equipment and apparel of the Baseball program and did not verify the size of the laundry label. The uniform was an oversight and due to a new vendor contract was not used again.

The equipment room has compiled a list of the NCAA, America East Conference, Colonial Athletic Association and Hockey East Association rules. As a result of the most recent issue with the baseball jersey, we communicated these rules to our apparel and equipment vendors to ensure that the items that are available to us are all compliant. Upon receipt of new game uniforms, the Compliance Office will be notified and the uniforms will be reviewed jointly for NCAA compliance. Additionally, all purchase orders will have language requiring that all merchandise and equipment must meet NCAA and conference regulations as communicated by the university on ______ (with date the information was submitted to the vendor).