

# **UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS**

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## **AGREED-UPON PROCEDURES REPORT**

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

**Academic Year 2017-2018**



**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 2017-2018**

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## **INDEPENDENT ACCOUNTANTS' AGREED-UPON PROCEDURES REPORT**

Mr. Ken Ralph, 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"), which were agreed to by the University, related to management's assertion about the University's compliance with the requirements enumerated below for the 2017-2018 academic year:

- Continuing-Eligibility Certification
- Transfer-Eligibility Certification
- Investigations and Self-Reporting of Rules Violations
- Playing and Practice Seasons
- Commitment of Personnel to Rules- Head Coach Responsibilities

The University's Management is responsible for the compliance with those specified requirements. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. 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. Ken Ralph, Director of Athletics, 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**

August 17, 2018

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## Findings

### For the Academic Year 2017-2018

#### Procedures:

As noted above, we have performed all of the applicable procedures enumerated in the previously stated sections of the ACUA NCAA Audit Guide, for the University's Department of Athletics, in evaluating management's assertion about the University's compliance with the requirements for the 2017-2018 academic year with findings described below:

#### Finding (F18-01):

##### *Playing and Practice Seasons*

Bylaw 17.1.7.9.2 states:

*No class time shall be missed at any time (e.g., regular academic term, mini term, summer term) for practice activities except when a team is traveling to an away-from-home contest and the practice is in conjunction with the contest.*

We selected a sample of student-athletes in baseball, field hockey, soccer and softball to test whether any student-athlete missed class time in conjunction with the non-championship segment of their respective sport. We noted five student-athletes on the softball and field hockey teams who appear to have missed class time based on conflicts between their class schedules and the playing and practice schedules entered into the University's ARMS software. We were advised by the assistant coaches of softball and field hockey that they released the student-athletes early to attend class, but the coaches did not update the practice times in ARMS accordingly.

#### Recommendation:

We recommend that Compliance emphasize the importance of accurate countable athletic related activity ("CARA") logs with all coaches. All CARA hours need to be entered accurately by the coaching staffs of the University including, but not limited, to early dismissal/late arrival for student-athletes to attend class to ensure compliance with this NCAA bylaw. The University should inquire if the ARMS software has the capability to notify coaches and Compliance when there is a possible conflict between class and practice time.

#### Management's Response:

Management agrees with the recommendation. The Compliance Office will address the issue of accurate time-keeping for all CARA activities at the upcoming monthly rules education session. The coaching staff will be reminded to review all individual CARA events prior to certification to ensure that accurate records are submitted for each student-athlete. ARMS (Automated Records Management System) software developers have been contacted to see if the software can be used to notify coaches and Compliance Officers of conflicts. The feature does not exist at this time but will be taken under consideration. In the meantime, coaches and their staffs will

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use the ARMS Team Calendar, which allows CARA events to be included with class schedules. This will help to identify and prevent any conflicts between practice and class time.

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## General Recommendations

### For the Academic Year 2017-2018

#### Overview:

We have provided the enclosed “general recommendations” for the purposes of providing general best practices for the University. Although these recommendations do not specifically correspond to NCAA compliance bylaws, they have been found to aid in developing a solid foundation of documentation and rules compliance.

#### General Recommendation (GR18-01):

##### *Playing and Practice Seasons*

We reviewed documentation from the Department of Sports Medicine to ensure that each freshman football student-athlete passed a medical examination prior to the start of preseason practice, in accordance with NCAA bylaw 13.11.3.7.3. However, we noted that compliance did not receive notification from Sports Medicine that these student-athletes passed a medical exam prior to practice and thus were unable to monitor compliance with this bylaw.

#### Recommendation:

We recommend that the University require the Department of Sports Medicine to provide notification in ARMS confirming that each student-athlete has passed a physical prior to the start of their first respective season at the University. This will ensure that Compliance can properly monitor that all student-athletes are eligible to compete according to the NCAA bylaw.

#### Management’s Response:

Management agrees with the recommendation. The Compliance Office will no longer certify a student-athlete as eligible for practice until that student’s ARMS record has been updated by the Department of Sports Medicine staff indicating that the student has passed a medical exam. Each student-athlete’s ARMS profile now includes a field that must be checked by Department of Sports Medicine staff to verify that a medical exam has been passed.

#### General Recommendation (GR18-02):

##### *Playing and Practice Seasons*

Multiple practice sessions are held throughout the day for men’s and women’s track and field. When entering the data into ARMS, the coaches input the same practice time for all student-athletes. As a result, data in ARMS is incomplete and does not enable compliance to properly monitor adherence to the weekly limit of CARA hours.

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Recommendation:

In order to maintain accurate information related to practice sessions, the track and field coaching staff should input all practice times into ARMS, including which student-athletes attended each specific practice.

Management's Response:

Management agrees with the recommendation. The Compliance Office has met with the track and field coaching staff to discuss the importance of submitting accurate practice and lifting times into the compliance software (ARMS) for CARA certification. All countable athletic related activity (CARA) will be documented properly within the Automated Records Management System (ARMS).

