



October 15, 2020

Mr. Ken Ralph, Director of Athletics
University of Maine
5747 Memorial Gym
Orono, Maine 04469

Dear Mr. Ralph:

Enclosed please find three copies of the University of Maine Department of Athletics agreed-upon procedures report.

If you would like to meet to discuss this report, please contact us.

Very truly yours,

A handwritten signature in cursive script that reads "O'Connor + Drew, P.C.".

O'Connor & Drew, P.C.

FOB/ps
Enclosures

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 2019-2020

**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**

C O N T E N T S

Independent Accountants' Agreed-Upon Procedures Report	1
Background	2
Findings	3-4
General Recommendations	5-7



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 related to the areas listed below for the 2019-2020 academic year:

- Academic Performance Program
- Camps and Clinics
- Rules Education
- Amateurism/Elite Student-Athletes
- Coaching Staff Limits and Contracts

The University's Management is responsible for the compliance with those specified requirements. The sufficiency of these procedures is solely the responsibility of Mr. Ken Ralph, Director of Athletics, the board of trustees and management of the University. Consequently, we make no representation regarding the sufficiency of the procedures enumerated in the Audit Guide 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, 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.

A handwritten signature in black ink that reads "O'Connor + Drew, P.C." in a cursive style.

**Certified Public Accountants
Braintree, Massachusetts**

September 30, 2020

UNIVERSITY OF MAINE

DEPARTMENT OF ATHLETICS

Background

For the Academic Year 2019-2020

The University is a member of the National Collegiate Athletic Association Division I and competes in the Hockey East Conference for hockey, 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 Athletics 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, educates other University personnel regarding the NCAA requirements, and monitors compliance with the regulations.

The Compliance Office ("Compliance") maintains a compliance manual documenting the policies and procedures of the department. This manual addresses all NCAA compliance areas and is managed by the Associate Athletic Director for Compliance, who is responsible for assuring, through review of applicable changes in NCAA compliance regulations, that the manual remains in conformity with regulations.

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

UNIVERSITY OF MAINE

DEPARTMENT OF ATHLETICS

Findings

For the Academic Year 2019-2020

Procedures:

As noted previously, 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 2019-2020 academic year with findings described below:

Finding (F20-01):

Coaching Staff Limits and Contracts

Bylaw 11.2.1 states:

Contractual agreements or appointments between a president or chancellor, director of athletics or any contracted or appointed athletics department staff member and an institution shall include a stipulation that:

(a) The individual has an affirmative obligation to cooperate fully in the infractions process, including the investigation and adjudication of a case; and

(b) An individual who is found in violation of NCAA regulations shall be subject to disciplinary or corrective action as set forth in the provisions of the NCAA infractions process (see Bylaw 19), including suspension without pay or termination of employment.

Bylaw 11.2.2 states:

Contractual agreements, including letters of appointment, between a full-time or part-time athletics department staff member and an institution shall include the stipulation that an athletics department member who receives athletically related income or benefits from a source outside the institution (e.g. income from endorsement or consultation contracts with apparel companies, equipment manufacturers, television and radio programs, income from ownership, control or management of a foundation, organization or other entities; etc.) must report such earnings [other than cash or cash equivalent (as opposed to tangible items) if the total amount received is \$600 or less] to the president or chancellor on an annual basis.

We noted three temporary coaches for football for which the required language from the NCAA was not included in the employment agreement. The University does not prepare a contract for temporary employees, but rather uses a non-descript temporary salaried appointment form.

UNIVERSITY OF MAINE

DEPARTMENT OF ATHLETICS

Findings

For the Academic Year 2019-2020

Recommendation:

The University should create an addendum to the temporary salaried appointment form to document the required language for all temporary coaches. The addendum should also require the coach to sign the document.

Management's Response:

Management agrees with the recommendation. The University compliance staff is working on drafting a form that all temporary Athletic employees have to sign that makes them aware of their responsibilities and their adherence to NCAA policies and procedures.

Finding (F20-02):

Coaching Staff Limits and Contracts

Bylaw 13.1.2.1.1 states:

An institutional staff member is not permitted to recruit off campus until he or she has been certified on an annual basis as to knowledge of applicable recruiting rules per Bylaw 11.5.1.1.

We noted one Football coach that participated in a recruiting trip prior to passing the NCAA recruiting test. It should be noted that the University self-reported this violation to the NCAA.

Recommendation:

Compliance should be notified prior to any off-campus recruiting trip to ensure that the coach has passed the NCAA recruiting certification.

Management's Response:

Management agrees with the recommendation. The compliance office is collaborating with the business office to put together a set of policy and procedures that will tighten up the off campus recruiting process for the athletic department.

UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

General Recommendations

For the Academic Year 2019-2020

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 (GR20-01):

Camps and Clinics

We noted two camps that did not receive approval prior to the start of the camp. Additionally, we noted two camps that did not complete a prior approval form.

Recommendation:

All camps and clinics should obtain approval prior to the start of the camp.

Management’s Response:

Management agrees with the recommendation. The compliance office did not require prior approvals for non-prospect aged camps. Moving forward all camps/clinics are required to obtain prior approval (prospect aged or not).

General Recommendation (GR20-02):

Camps and Clinics

We selected a sample of camp participants who received a discount and noted that the University does not document the reason for the discount or proper approval of the discount.

Recommendation:

All discounts should be properly documented and approved. The University should utilize the form that currently exists in ARMS, the University’s process automation software, to properly document each discount.

Management’s Response:

Management agrees with the recommendation. The Compliance office is exploring options with the tickets office and their new ticket system to see if there is a specific discount code that can be applied that will identify it as an employee camp discount. If that is not possible the compliance office has another option for recording the discount.

UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

General Recommendations

For the Academic Year 2019-2020

General Recommendation (GR20-03):

Camps and Clinics

We noted two coaches who did not complete the outside income forms until requested as part of our testing. Each coaching contract requires that these forms be submitted to the President's Office on an annual basis.

Recommendation:

All coaches should complete the outside income form on an annual basis.

Management's Response:

Management agrees with the recommendation. The compliance office is in the process of collecting the outside income forms and will provide those necessary to the president/AD to be signed off on.

General Recommendation (GR20-04):

Camps and Clinics

We noted eighteen of thirty-four camps did not document promotional materials used to advertise the camp. Therefore, we were unable to determine that the camp was open to all entrants only limited by age.

Recommendation:

Each camp should be required to provide compliance with the promotional materials used to advertise the camp to ensure the materials are within NCAA regulations. This includes but is not limited to flyers, mailers and printouts/screenshots from the University's website.

Management's Response:

Management agrees with the recommendation. The compliance office is providing a rules education session to coaches so they understand the required documentation necessary for sport programs camp/clinic submissions, especially when it comes to the language that must be present on their flyers/websites to meet NCAA legislation requirements.

General Recommendation (GR20-05):

Amateurism

We noted eight of fifteen international student-athlete forms were not completed. Additionally, three forms were signed after the initial date of competition.

UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

General Recommendations

For the Academic Year 2019-2020

Recommendation:

An international student-athlete form should be completed for each international student-athlete prior to the date of their initial competition to ensure compliance with Amateurism requirements.

Management's Response:

Management agrees with the recommendation. Please note, while international student-athletes may not complete the specific international form, all student athletes have completed an amateurism form that asks similar questions. If student-athlete has answered yes to any questions, their form is rejected and they are instructed to follow up with the compliance office and explain why there was a "yes" in that box (e.g. if they played for a national team prior to enrollment).

General Recommendation (GR20-06):

Coaching Staff Limits and Contracts

The University utilizes ARMS to log all off-campus recruiting trips and contacts. However, the coaches do not consistently update the log.

Recommendation:

Compliance should monitor the ARMS system to ensure that these logs are updated consistently and follow up with non-compliant coaches accordingly.

Management's Response:

Management agrees with the recommendation. The compliance office is addressing the issue in their overhaul of off-campus policy and procedures. Just like in Finding (F20-02), we are collaborating with the business office to formulate a set of policies and procedures to tighten up the off-campus recruiting process.