

# **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 2018-2019**

**UNIVERSITY OF MAINE  
DEPARTMENT OF ATHLETICS**

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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 related to the areas listed below for the 2018-2019 academic year:

- Governance and Organization
- Recruiting- Off-Campus
- Recruiting- On-Campus
- Extra Benefits- Complimentary Admissions
- Extra Benefits- Student-Athlete Vehicles
- Individuals Associated with Prospects

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 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, 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.

**Certified Public Accountants**  
**Braintree, Massachusetts**

September 9, 2019

# **UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS**

## **Background**

### **For the Academic Year 2018-2019**

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 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, 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 Director of 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 2018-2019

#### **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 2018-2019 academic year with findings described below:

#### **Finding (F19-01):**

*Off-Campus Recruiting*  
Bylaw 11.7.5.2 states:

*Only those coaches who are counted by the institution within the numerical limitations on head and assistant coaches may contact or evaluate prospective student-athletes off campus.*

We reviewed the list of coaches who evaluated prospective student-athletes off-campus and noted two coaches (Von Bargen and Myers) who were hired in the spring semester but were not included on the declaration of coaching staff form as eligible to recruit off-campus.

#### **Recommendation:**

The declaration of coaching form should be updated at the time of each new hire.

#### **Management's Response:**

The Compliance Office will require head coaches to submit updates to coaching staff anytime there is a coaching change to the program, regardless of time of year, so that the declaration of coaching staff form can be updated to reflect who is eligible to recruit off-campus.

#### **Finding (F19-02):**

*On-Campus Recruiting*  
Bylaw 13.7.3.1.5 states:

*An institution may not reserve tickets (in addition to the permissible complimentary admissions) to be purchased by a prospective student-athlete (or individuals accompanying the prospective student-athlete) on an unofficial visit. Tickets may be purchased only in the same manner as any other member of the general public.*

We selected a sample of unofficial visits and reviewed the supporting documentation for each. We noted one unofficial visit for which the institution reserved tickets for the prospective student-athlete ("PSA") in addition to the three allowable complimentary tickets.

**UNIVERSITY OF MAINE  
DEPARTMENT OF ATHLETICS**

**Findings**

**For the Academic Year 2018-2019**

Recommendation:

Compliance should review the rules surrounding unofficial visits with the coaches and ticket office.

Management's Response:

The Compliance Office is currently reviewing with coaches all rules surrounding unofficial visits, including when not to reserve tickets for prospective student athletes during unofficial visits.

# UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

## General Recommendations

### For the Academic Year 2018-2019

#### **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 (GR19-01):**

##### *Governance*

We reviewed the “who has what responsibility” chart and noted that it has not been updated to reflect staff turnover in key compliance areas.

##### Recommendation:

We recommend that the chart be updated as necessary. Compliance should review the chart each semester to ensure it is accurate.

##### Management’s Response:

Management agrees with the recommendation. A new “who has what responsibility” chart was created with the hire of the new Associate Athletic Director of Compliance.

#### **General Recommendation (GR19-02):**

##### *Off-Campus Recruiting*

We selected a sample of PSAs to test off-campus recruiting, including contacts and evaluations. Each PSA sampled had an evaluation logged in ARMS, but only two had logged phone calls. We reviewed the phone call logs entered into ARMS and noted three teams with no phone logs (Men’s & Women’s Cross Country and Softball). Additionally, we noted seven teams in which there were some calls entered, but did not appear complete (e.g. Men’s Basketball logged three calls, Women’s Basketball logged one call). Due to the lack of phone logs we were unable to verify the number or date of contacts.

##### Recommendation:

We recommend that Compliance emphasize to coaches the University’s policy to log and track phone calls through ARMS. Additionally, compliance should review the call logs each month to ensure they are accurate and all phone calls are logged.

# UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

## General Recommendations

### For the Academic Year 2018-2019

#### Management's Response:

Management agrees with the recommendation. The compliance staff will continue to use the monitoring system ARMS and require coaches to log their phone interactions with prospective student athletes. The Compliance Office is currently reviewing phone logs on a monthly basis.

#### **General Recommendation (GR19-03):**

##### *On-Campus Recruiting*

We selected a sample of official visits and reviewed the supporting documentation. We noted ten of the twenty-five selected for which the coach did not complete the official visit summary as required by the University. As a result, we were unable to verify that the activities and expenses of the visit were in compliance with NCAA bylaws for these PSAs.

#### Recommendation:

Coaches should complete the official visit summary subsequent to the official visits for each PSA. This summary should include all supporting receipts for expenses and activities.

#### Management's Response:

Management agrees with the recommendation. The Compliance Office will review and follow-up on all official visit summaries to be sure that coaches have completed their entries, to include all activities and expenses of the visits, and to verify that these were in compliance with NCAA bylaws.

#### **General Recommendation (GR19-04):**

##### *On-Campus Recruiting*

We selected a sample of official visits and noted no documentation of the amount given to the student host for twenty-four of the twenty-five samples.

#### Recommendation:

Compliance should require each coach to complete the official visit summary documenting the expenses of the visit, including the amount of money given to the student host to ensure that it complies with NCAA and University limitations. The student host should sign or initial the form.

#### Management's Response:

Management agrees with the recommendation. Many coaches pay directly for most prospective student athlete expenses. When student hosts are given money for PSA expenses, the coach will ensure that the amount of money given (\$40-\$60) complies with NCAA and University limitations. The Compliance Office will review all submissions to verify the student host has signed expense forms.



# UNIVERSITY OF MAINE DEPARTMENT OF ATHLETICS

## General Recommendations

For the Academic Year 2018-2019

### **General Recommendation (GR19-05):**

#### *Student-Athlete Vehicles*

We noted two student-athletes with vehicles on campus that were not registered with Compliance. We were advised that Compliance requires each student-athlete to complete a vehicle and housing form prior to the start of the fall semester. Additionally, student-athletes are required to update the form if any changes occur.

#### Recommendation:

Compliance should review the vehicle and housing form with student-athletes to ensure these are completed timely. Compliance should also consider randomly selecting a number of student-athletes each month to test if they have a vehicle registered with the parking office.

#### Management's Response:

Management agrees with the recommendation. During this current academic year, the vehicle and housing forms are being reviewed with student athletes to ensure they are completed correctly. Cross checking with the Parking Office to see if athletes have registered vehicle decals is occurring on a monthly basis.

### **General Recommendation (GR19-06):**

#### *Student-Athlete Vehicles*

We sampled twenty-five student-athletes and reviewed the vehicle and housing form completed for each. Twenty-two of the forms sampled were filled out incorrectly. For example, from where was the vehicle purchased, how was the vehicle financed, and the insurance company were not completed properly. However, a member of compliance approved each form. Additionally, there was no supporting documentation to verify the answers provided by the student-athletes.

#### Recommendation:

Each form should document from whom the vehicle was purchased, the source of financing and the insurance company for the vehicle. Compliance should request copies of the purchase and sale agreement, finance contract or lease agreement and copy of the insurance binder to verify the information and identify any possible extra benefits received by student-athletes.

#### Management's Response:

Management agrees with this recommendation. The compliance office is implementing a new process to document required paperwork for the current 2019-2020 school year.

# UNIVERSITY OF MAINE

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### General Recommendations

#### For the Academic Year 2018-2019

##### **General Recommendation (GR19-07):**

###### *Complimentary Tickets*

We reviewed the complimentary admission pass list and ticket sales report for four games. For each game sampled, the official pass list did not agree to the ticket sales report. The ticket office pre-prints the maximum number of complimentary tickets prior to each game to be more efficient distributing complimentary tickets on gameday. However, for each game sampled, the number of tickets used was fewer than the number of tickets printed.

###### Recommendation:

The ticket office should print complimentary tickets as needed to ensure the number of complimentary tickets on the pass list matches the sales report or, prepare a reconciliation of the tickets printed to the pass list to account for all unused tickets.

###### Management's Response:

Management agrees with this recommendation and will ensure that the number of complimentary tickets on the pass list matches the sales report through Paciolan, the ticketing software.

##### **General Recommendation (GR19-08):**

###### *Complimentary Tickets*

The coaches do not utilize ARMS to request complimentary tickets. Instead, the ticket office maintains a shared google document with coaches to track the complimentary tickets requested. Compliance does not review the google document to ensure that these individuals were eligible to receive complimentary tickets.

###### Recommendation:

All complimentary ticket requests should be entered and approved through ARMS.

###### Management's Response:

Management agrees. All complimentary ticket requests will be entered though ARMS and processed and tracked within the Paciolan ticketing system.

##### **General Recommendation (GR19-09):**

###### *Individuals Associated with Prospects*

The NCAA prohibits any individual associated with a prospect to be employed in a noncoaching or strength and conditioning staff position for Men's and Women's Basketball. The University does not currently have a policy to determine whether applicants for these positions are associated with prospects.

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**General Recommendations**

**For the Academic Year 2018-2019**

Recommendation:

Compliance should create a policy for hiring noncoaching and strength and conditioning staff for Men's and Women's Basketball to determine whether the individual was associated with prospects and implement the applicable controls. For example, the employment application for such positions should be updated to ask if the applicant is associated with any prospects.

Management's Response:

Management agrees. The Compliance Office will ascertain during the interview prospect whether an employment applicant is associated with any prospective student athletes.