

BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM  
UW-Madison, Union South, 2<sup>nd</sup> Floor, 1308 W. Dayton Street, Madison, Wisconsin 53706  
Friday, February 9, 2018

**II. 9:00 a.m. All Regents — Varsity Hall II**

1. Calling of the roll
2. Approval of the minutes of the December 2017 meeting
3. Report of the President of the Board
  - a. Wisconsin Technical College System Board report
  - b. Additional items that the President may report to the Board
4. Report of the President of the System
  - a. Update and comments on sexual assault and harassment
  - b. Update on recent events
  - c. News from around the UW System
  - d. Student spotlight
5. Presentation: Annual NCAA Division I Athletics Report—UW-Madison
6. Report and approval of actions taken by the Capital Planning and Budget Committee
7. Report of the Research, Economic Development and Innovation Committee
8. Report and approval of actions taken by the Audit Committee
9. Report and approval of actions taken by the Education Committee
10. Report and approval of actions taken by the Business and Finance Committee
11. Presentation of Board of Regents 2018 Diversity Awards
  - a. Ms. Bee Vang, Upward Bound Program, UW-River Falls – Individual Award
  - b. Sociocultural Programming, UW-Milwaukee – Institution/Unit Award
  - c. Upward Bound Program, UW-Eau Claire – Institution/Unit Award
12. Resolution of appreciation for Regent Emeritus Lisa Erickson's service on the UW System Board of Regents
13. Election of Board of Regents Assistant Trust Officer
14. Resolution of appreciation to UW-Madison for hosting the February 2018 meeting
15. Regent communications, petitions, and memorials
16. Closed Session – Varsity Hall I  
Move into closed session to consider personal histories related to the naming of a school at UW-Green Bay, as permitted by s. 19.85(1)(f), Wis. Stats.

Adjourn

## **UW-MADISON NCAA DIVISION I ATHLETICS 2016-17 REPORT**

### **EXECUTIVE SUMMARY**

#### **BACKGROUND**

Collegiate athletics are high-profile activities that exist for the betterment of the student body, student athletes, and the university. As some of the most visible programs at institutions of higher education, athletics provide valuable experiences for student athletes, opportunities to engage the broader community and a public face for the institution. This visibility, as well as the number of student-athlete participants, the members of the public attending athletic events and the substantial compliance requirements, necessitates a high level of oversight and scrutiny by both administrators and governing bodies.

The UW System has three institutions (UW-Madison, UW-Milwaukee, and UW-Green Bay) with NCAA Division I athletics programs. This report, prepared by UW-Madison, is the first of the three programs to present its report to the Board of Regents in 2018.

In 2012, the Association of Governing Boards of Colleges and Universities (AGB) issued a report, “Trust, Accountability, and Integrity: Board Responsibilities for Intercollegiate Athletics,” that highlighted the important role of higher education governing boards in providing proper oversight of athletics programs. That same year, the Board of Regents established a reporting framework for institutions that participate in NCAA Division I athletics. Under the Accountability Reporting Framework, each Division I program is required to provide information to the Board annually describing the extent to which the program: 1) adheres to any performance standards implemented by an institution or its athletic board; 2) safeguards the welfare of all students; 3) maintains NCAA compliance; and 4) assures fiscal integrity. The Accountability Reporting Framework provides the Board with consistent information about each NCAA Division I athletics program, enhancing the Board’s ability to effectively monitor the activities of UW System’s Division I athletics programs.

#### **REQUESTED ACTION**

This item is for discussion purposes only.

#### **DISCUSSION**

UW-Madison’s report for 2016-17 addresses the requirements of UW System’s Accountability Reporting Framework. The following are some of the highlights of the report:

## Program Overview

UW-Madison sponsors 23 sports, providing approximately 900 student-athletes with the opportunity to participate in college athletics. The Division of Intercollegiate Athletics (Athletics Department) employs approximately 600 people. UW-Madison is a member of the NCAA, a charter member of the Big Ten Conference, and a member of the Western Collegiate Hockey Association (WCHA).

The Athletics Department operates as a departmental unit within the University. The Chancellor has delegated authority for the day-to-day administration of the intercollegiate program to the Athletic Director. UW-Madison's Athletics Board provides faculty oversight to the program as part of UW-Madison's shared-governance system.

## 2016-17 Achievements

In 2016-17, of UW-Madison's 23 sports, 18 advanced to postseason competition. Specific achievements included:

- The football team's *Cotton Bowl* victory over unbeaten Western Michigan.
- A fourth-consecutive *Sweet Sixteen* appearance in the NCAA Men's Basketball Tournament that included an upset of overall No. 1 seed Villanova.
- The volleyball team advanced to its third *Elite Eight* in the last four seasons.
- The men's cross-country team captured its 48<sup>th</sup> Big Ten championship.
- The women's hockey team won the WCHA regular season and tournament titles on the way to its tenth *Frozen Four* appearance in the last 12 years.
- The women's golf team appeared in the NCAA Regionals for the fourth time in the last five years.
- The men's tennis team advanced to the second round of the NCAA Tournament for just the fourth time in the last five years.
- Volleyball senior student-athlete Lauren Carlini was named the AAU Sullivan Award winner, which is presented to the nation's top amateur athlete.

## Academics

Under the Accountability Reporting Framework, UW institutions are required to report Academic Progress Rate, Graduation Success Rate, and Federal Graduation Rate data for the athletics program, along with other data and information describing the academic achievement of student-athletes.

**Academic Progress Rate.** The Academic Progress Rate (APR) is calculated by awarding each student-athlete who receives financial aid one point for each term they stay in school and one point for maintaining academic eligibility. The points are used to calculate a standardized team score, with 1000 representing a perfect score. The NCAA holds institutions accountable for the academic progress of student-athletes using the APR.

UW-Madison expects all teams to achieve both a multiyear and single-year APR above 930. Under NCAA rules, teams must maintain a minimum multiyear APR above 930 to participate in postseason competition.

UW-Madison reports that all teams met both benchmarks in 2015-16, the most recent year for which NCAA APR data are available. UW-Madison's APR scores saw two notable improvements. In 2014-15, the single-year APR scores for the men's basketball and golf teams were below 930 at 900 and 909 respectively. In 2015-16, both teams achieved perfect single-year APR scores of 1,000.

***Graduation Rates.*** As required under the UW System Accountability Reporting Framework, UW-Madison uses both the Graduation Success Rate (GSR) and the Federal Graduation Rate (FGR) to monitor student-athlete graduation rates. Both the GSR and FGR measure the percentage of first time, full-time freshmen who graduate within six years of entering their original four-year institution. However, unlike the FGR, the GSR excludes those student-athletes who leave the institution in good academic standing and includes student-athletes who transfer into the institution and go on to graduate.

Graduate Success Rate. UW-Madison monitors student-athletes graduation success using two benchmarks related to the GSR. First, UW-Madison expects student-athletes to achieve a GSR equal to or greater than the median GSR for the Big Ten Conference. Second, UW-Madison expects student-athletes to achieve a GSR greater than the GSR of all NCAA Division I athletes.

The GSR for UW-Madison student-athletes was 86% in 2017, which was unchanged from 2016. Similar to 2016, this GSR continues to fall slightly below the average for student-athletes in the Big Ten Conference, who had a median GSR of 88.5% in 2017. UW-Madison's GSR of 86% was identical to the Division I GSR rate in 2017. In 2016, UW-Madison's GSR was slightly above the NCAA Division I GSR of 84% for student-athletes, but the GSR for those athletes increased over the past year to 86%.

Federal Graduation Rate. UW-Madison uses three benchmarks related to the FGR to monitor student-athlete graduation rates. UW-Madison expects student-athletes to maintain an FGR that is equal to or greater than the FGR for: (1) all UW-Madison students; (2) all student-athletes in the Big Ten Conference; and (3) all Division I student-athletes.

UW-Madison student-athletes had an FGR of 68% in 2017, representing a decrease from an FGR of 74% in 2016. This score continued to fall short of the FGR of 85% for all UW-Madison students and the FGR of 76% for student-athletes in the Big Ten Conference. However, UW-Madison student-athletes had an FGR identical to the FGR of 68% for all Division I student-athletes.

***Grade-Point Average.*** UW-Madison reports that its student-athletes had an average 3.06 grade-point average (GPA) at the end of the 2016-17 term. Seven student-athletes had a perfect 4.0 cumulative GPA and, between the fall 2016 and spring 2017 term, 215 student-athletes earned Academic All-Big Ten honors.

## **Financial Situation**

The report includes the Athletics Department's budget, actual revenues, actual expenses, balances, debt balances and payments, and endowments for the 2016-17 fiscal year, noting that the Department had an actual operating surplus of \$207,359 at the end of the fiscal year. The Department also identified an unrestricted fund balance of \$1,424,845, or 1.12% of 2016-17 expenditures, for fiscal year 2016-17.

## **NCAA Rules Compliance**

UW-Madison reports that, in 2016-17, the institution had no Level I or II NCAA violations, which in previous years the NCAA classified as "major" violations. UW-Madison had 20 Level III and Level IV violations, which in previous years the NCAA classified as "secondary" violations. A list of all violations is included in Appendix J of the report.

Also included in the report is a copy of the Athletics Department's *Standards for Safeguarding Institutional Governance of Intercollegiate Athletics*. The Big Ten Council of Presidents/Chancellors adopted the standards in response to issues at Penn State University. The standards, which went into effect on August 1, 2015, demonstrate a commitment by Big Ten institutions to maintaining the "integrity of governance in athletics programs." The report notes that a required internal annual review found that UW-Madison has maintained compliance with the standards.

The report includes a compliance procedures review conducted by UW System Administration's Office of Internal Audit. The audit gave UW-Madison an overall audit rating of excellent, noting that the audit had not identified any compliance issues.

Finally, the report includes a copy of the NCAA-required report on "Agreed-Upon Procedures" issued by independent auditor Baker Tilly, for the year ended June 30, 2017. The audit did not identify any control deficiencies.

## **RELATED REGENT POLICIES**

Regent Policy Document 10-1: "Endorsement of the Statement of Principles from the Knight Foundation Commission on Intercollegiate Athletics"

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# 2016-17

## REPORT TO BOARD OF REGENTS ON INTERCOLLEGIATE ATHLETICS AT UW-MADISON



February 9, 2018

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## **2016-17 Executive Summary to Board of Regents**

### **Introduction**

This report provides information about University of Wisconsin-Madison intercollegiate athletics for the Board of Regents. It addresses fiscal responsibility, academics, and compliance.

### **The Athletics Department: Makeup, Mission, & Membership**

The Division of Intercollegiate Athletics, generally referred to as the “Athletics Department,” is a departmental unit within the University governed by the policies of UW-Madison (“UW”). While retaining ultimate authority, subject to the general oversight of the Board of Regents of the University of Wisconsin System, the Chancellor has delegated the authority, responsibility, and accountability for the day-to-day administration of intercollegiate athletics to the Athletic Director. There are no exceptions to this delegation. The Athletic Board exercises the authority of the faculty as part of the University’s shared-governance system.<sup>1</sup>

The Athletics Department dedicates itself to the mission of providing athletic opportunities to a wide range of students and providing an environment in which all student-athletes can achieve their academic and competitive goals.

The Athletics Department is a member institution of the National Collegiate Athletic Association (NCAA), the Big Ten Conference, and the Western Collegiate Hockey Association (WCHA). Therefore, the Athletics Department abides by the rules and regulations promulgated by these organizations.

### **On-Field Achievements**

The UW experienced another successful season in 2016-17. Of the UW’s 23 sports, 18 advanced to postseason competition. Headlining the year were the football team’s Cotton Bowl victory over previously unbeaten Western Michigan, and a fourth-consecutive Sweet Sixteen appearance in the NCAA Men’s Basketball Tournament that included an upset of overall No. 1 seed Villanova. In addition, the volleyball team advanced to its third Elite Eight in the last four seasons; men’s cross country captured its 48<sup>th</sup> Big Ten championship; women’s hockey won the WCHA regular-season and tournament titles on the way to its tenth Frozen Four appearance in the last 12 years; women’s golf appeared in the NCAA Regionals for the fourth time in the last five years; and men’s tennis advanced to the second round of the NCAA Tournament for just the fourth time in program history. Finally, volleyball senior student-athlete Lauren Carlini was named the AAU Sullivan Award winner, presented to the nation’s top amateur athlete.

### **Financial Highlights**

The full report contains the final budget, debt balances and payments, and endowments for the 2016-17 fiscal year (see Appendices C and D). The annual budget for the Athletics Department supports 23 sports and approximately 900 student-athlete participation opportunities at any given time, depending on roster changes. The Athletics Department employs over 600 people. The Athletics Department’s economic impact has been estimated at \$970 million annually, with nearly 9,000 jobs supported and created. There is no deficit from 2016-17 operations.

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<sup>1</sup> For a more detailed elaboration on the authority over intercollegiate athletics, please see Appendix A: “University of Wisconsin-Madison Standards for Safeguarding Institutional Governance of Intercollegiate Athletics.” These standards were prepared in response to the standards adopted by the Big Ten’s Council of Presidents/Chancellors (Appendix B).

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## **Academic Measures**

The figures presented in the executive summary are also located in each of the corresponding sections. Please refer to later sections if there are questions about where these numbers were derived from.

The Athletics Department uses various means to monitor the academic progress of the student-athletes. The Federal Graduation Rate (FGR), Graduation Success Rate (GSR), and Academic Progress Rate (APR) are the most recognizable of these measures.

The FGR is compiled by the U.S. Department of Education and measures the percentage of first-time, full-time freshmen who graduate within six years of entering their original four-year institution. The GSR differs from the FGR in that it excludes from the denominator those student-athletes who leave the institution in good academic standing and includes in the numerator those who transfer into the institution and go on to graduate. Lastly, the APR is a term-by-term calculation of the eligibility and retention of all student-athletes. A score of 1000 means every student-athlete on that particular team stayed eligible and returned to school. Teams begin losing points for student-athletes who are not eligible and/or are not retained.

Of the 13 student-athletes in the 2010-11 single-year FGR cohort for the three highest revenue men's and women's sports who did not graduate from the UW in six years, eight transferred to other institutions, of which five have since earned degrees, and four left early to pursue professional opportunities. The remaining student-athlete did not enroll in another institution upon leaving the UW.

The APR for UW student-athletes – used by the NCAA to hold institutions accountable for the academic progress of their student-athletes – was above 930 in all sports in both the multiyear and single year measures. The GSR for UW student-athletes was 86% in 2016-17, which equaled the GSR for all NCAA Division I student-athletes. The UW student-athlete four-year average FGR was 68% in 2016-17, compared to 76% for the Big Ten Conference, and 68% for all NCAA Division I student-athletes. The graduation rate for all UW-Madison students is 85%.

The Academic Support staff also utilizes its own additional measures to track success. For example, the Athletics Department considers a student-athlete successful who matriculates at UW and receives Athletics aid, but graduates from another institution. This rate is compared to that of the general student population at both a six- and ten-year mark.

University of Wisconsin student-athletes carried a 3.06 cumulative grade-point average (GPA) at the end of the Spring 2017 term. After the Spring 2017 semester seven student-athletes carried a perfect 4.00 cumulative GPA. Between the Fall 2016 and Spring 2017 semesters, a total of 215 student-athletes earned Academic All-Big Ten honors.

UW undergraduate student-athletes currently major in 82 diverse areas of study. Kinesiology, Life Sciences Communication, Biology, Sociology, and Economics are the most common majors among undergraduate student-athletes. Additionally, of those 82 areas of study, there are currently 66 different areas which 10 or fewer student-athletes have declared as majors. A total of 129 student-athletes graduated with either a Bachelor's or Master's degree during the 2016-17 academic year.

The UW does not employ a special admissions process for student-athletes. Student-athletes progress through the admissions process in the same manner as other applicants. The UW utilizes a holistic, competitive, and selective admissions review.

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### **Agreed-Upon Procedures & Intercollegiate Athletics Budget Report**

The full report contains reports from an independent auditor on the Athletics Department's agreed-upon procedures and budget report for the 2016-17 fiscal year.

### **Compliance**

The Athletics Department recently underwent a compliance review by the UW System Administration Office of Internal Audit for the 2016-17 academic year. The Athletics Department received an overall rating of *excellent*. For a detailed summary of this audit, see Appendix H.

The Athletics Department reported no Level I or Level II violations (formerly classified as "major" violations) and 20 Level III or Level IV violations (formerly classified as "secondary" violations) to the NCAA in 2016-17. These numbers are consistent with reporting statistics from previous years. For a detailed list of reported Level III and Level IV violations, see Appendix J.

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# INTERCOLLEGIATE ATHLETICS REPORT

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## **INTRODUCTION**

The purpose of this report is to provide annual information of intercollegiate athletics and the functions outlined by the Faculty Senate to the Board of Regents. In the first section, information is provided about the NCAA, the Big Ten, and the Intercollegiate Athletics Department. The subsequent sections outline specific information addressing academics, fiscal responsibility, and compliance regulation.

### **I. DIVISION OF INTERCOLLEGIATE ATHLETICS**

The Division of Intercollegiate Athletics, generally referred to as the “Athletics Department,” is a departmental unit within the University governed by the policies of the University of Wisconsin-Madison (“UW”). While retaining ultimate authority subject to the general oversight of the Board of Regents of the University of Wisconsin System, the Chancellor has delegated the authority, responsibility, and accountability for the day-to-day administration of intercollegiate athletics to the Athletic Director. There are no exceptions to this delegation. The Athletic Board exercises the authority of the faculty as part of the UW’s shared-governance system.<sup>2</sup>

#### **A. Mission of Intercollegiate Athletics**

The Athletics Department dedicates itself to the mission of providing athletic opportunities to a wide range of students and creating an environment in which all student-athletes can achieve their academic and competitive goals. The Athletics Department strives to provide equitable opportunities for all student-athletes and staff regardless of gender or ethnic backgrounds. To honor its academic mission and that of the UW, the Athletics Department supports the educational aspirations, academic progress, and general welfare of the student-athlete. In competition, the Athletics Department fosters principles of sportsmanship, respect, fair play, and athletic excellence. In all of its activities, the Athletics Department insists on integrity, ethical conduct, and accountability.

The Athletics Department’s mission on behalf of the...

- **Student-Athletes** - Provide the resources for student-athletes to pursue their academic and athletic dreams, while shaping their development into adulthood.
- **University** - Operate all areas of the Athletics Department with class and quality while accepting our role as a source of school spirit and pride for all faculty, staff, students, and alumni of the UW.
- **Citizens of the State** - Support the community by participating in a variety of public service projects, hosting events that provide good entertainment and contribute positively to the economy, and serving as a source of state pride through the academic achievement of our student-athletes and successful performance in their athletic pursuits.

This mission is derived from the overall mission of the UW to provide the opportunity for highest achievement in all areas of human knowledge and endeavor: intellectual, artistic, and physical. Intercollegiate athletics is a part of the UW’s total educational purpose: (1) through values; (2) through diversity and outreach; (3) through cultural appreciation; and (4) through physical human development. In addition to these four explicit interactions with the UW’s purpose, intercollegiate athletics is aligned with the UW’s mission through tradition.

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<sup>2</sup> For a more detailed elaboration on the authority over intercollegiate athletics, please see Appendix A: “University of Wisconsin-Madison Standards for Safeguarding Institutional Governance of Intercollegiate Athletics.” These standards were prepared in response to the standards adopted by the Big Ten’s Council of Presidents/Chancellors (Appendix B).

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## **B. National Collegiate Athletic Association (NCAA)**

The colleges, universities, and conferences, referred to as “members,” make up the NCAA. The members appoint volunteer representatives who serve on committees that introduce and vote on rules called bylaws. The members also establish programs to govern, promote, and further the purposes and goals of intercollegiate athletics.

Approximately 500 paid professionals who implement the rules and programs established by the membership make up the “national office.” The national office staff is located primarily at the NCAA headquarters office in Indianapolis, Indiana. The entire organization, comprised of members and staffs, is referred to as the NCAA.

The NCAA's core ideology consists of two notions: core purpose – the organization's reason for being – and core values – essential and enduring principles that guide the organization. Its purpose is to govern competition in a fair, safe, equitable, and sportsmanlike manner and to integrate intercollegiate athletics into higher education so that the educational experience of the student-athlete is paramount. The NCAA – through its member institutions, conferences, and national office staff – shares a belief in and commitment to:

- The collegiate model of athletics in which students participate as an avocation, balancing their academic, social, and athletics experiences.
- The highest levels of integrity and sportsmanship.
- The pursuit of excellence in both academics and athletics.
- The supporting role that intercollegiate athletics plays in the higher education mission and in enhancing the sense of community and strengthening the identity of member institutions.
- An inclusive culture that fosters equitable participation for student-athletes and career opportunities for coaches and administrators from diverse backgrounds.
- Respect for institutional autonomy and philosophical differences.
- Presidential leadership of intercollegiate athletics at the campus, conference, and national levels.

For more information regarding the NCAA, visit <http://www.ncaa.org/>.

## **C. History of Intercollegiate Athletics**

The creation of athletic teams occurred just 25 years after the UW was founded in 1848. By the end of the 19<sup>th</sup> century, the UW joined six other schools to form the Western Conference (now known as the Big Ten Conference). As a charter member of the Big Ten, the UW has a long and proud athletic history.

Men's sports dominated the scene at the UW until the late 1960s when women's athletics began to grow. Naming Kit Saunders as the administrator of the women's sports program in 1967 and the enactment of Title IX of the Educational Amendments Act of 1972 both helped vault UW women's athletics into the mainstream. That movement, along with the growing popularity of sports on college campuses around the nation, catapulted the Athletics Department into the college culture.

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Today, the UW sponsors 23 sports programs supporting approximately 900 student-athlete participation opportunities at any given time, depending on roster changes. The UW experienced another successful season in 2016-17. Of the UW's 23 sports, 18 advanced to postseason competition. Headlining the year were the football team's Cotton Bowl victory over previously unbeaten Western Michigan, and a fourth-consecutive Sweet Sixteen appearance in the NCAA Men's Basketball Tournament that included an upset of overall No. 1 seed Villanova. In addition, the volleyball team advanced to its third Elite Eight in the last four seasons; men's cross country captured its 48<sup>th</sup> Big Ten championship; women's hockey won the WCHA regular-season and tournament titles on the way to its tenth Frozen Four appearance in the last 12 years; women's golf appeared in the NCAA Regionals for the fourth time in the last five years; and men's tennis advanced to the second round of the NCAA Tournament for just the fourth time in program history. Finally, volleyball senior student-athlete Lauren Carlini was named the AAU Sullivan Award winner, presented to the nation's top amateur athlete.

For more information regarding the Athletics Department, visit [www.uwbadgers.com](http://www.uwbadgers.com).

The Athletics Department is a member institution of the National Collegiate Athletic Association (NCAA), the Big Ten Conference, and the Western Collegiate Hockey Association (WCHA). Therefore, the Athletics Department abides by the rules and regulations promulgated by these organizations.

### **Big Ten Conference**

The Big Ten Conference is an association of 14 world-class universities whose member institutions share a common mission of research, graduate, professional, and undergraduate teaching, and public service. Intercollegiate athletics has an important place within the Big Ten's common mission. Conference institutions sponsor broad-based athletic programs supporting more than 300 teams.

Founded in 1896, the Big Ten Conference has sustained a comprehensive set of shared practices and policies that enforce the priority of academics in student-athletes' lives and emphasize the values of integrity, fairness, and competitiveness. Big Ten universities provide nearly \$200 million in athletic scholarship aid to more than 9,500 men and women student-athletes who compete for 28 championships – 14 for men and 14 for women.

The Big Ten Conference institutions provide an avenue for thousands of young men and women to pursue higher education while competing in sport. The Big Ten Conference sponsors the following 28 sports:

#### **Men's Sports**

Baseball  
Basketball  
Cross Country  
Football  
Golf  
Gymnastics  
Ice Hockey  
Lacrosse  
Soccer  
Swimming & Diving  
Tennis  
Indoor Track & Field  
Outdoor Track & Field  
Wrestling

#### **Women's Sports**

Basketball  
Cross Country  
Field Hockey  
Golf  
Gymnastics  
Lacrosse  
Rowing  
Soccer  
Softball  
Swimming & Diving  
Tennis  
Indoor Track & Field  
Outdoor Track & Field  
Volleyball

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For more information regarding the Big Ten Conference, visit [www.bigten.org](http://www.bigten.org).

### **Western Collegiate Hockey Association (WCHA)**

The Big Ten Conference does not sponsor women's hockey; thus the Athletics Department is a member of the Western Collegiate Hockey Association (WCHA).

From the WCHA's founding days as the Midwest Collegiate Hockey League (MCHL) from 1951-53, as the Western Intercollegiate Hockey League (WIHL) from 1953-58, and ultimately as the Western Collegiate Hockey Association in 1959, this prestigious association has maintained a tradition of excellence that is second to none. With a noteworthy past that spans seven decades, three overriding characteristics that have continued to define the WCHA over its existence are history, tradition, and success.

For more information regarding the WCHA, visit <http://www.wcha.com/>.

### **D. Athletics Department Annual Report**

On a yearly basis the Athletics Department creates an Annual Report that provides an overview of the Athletics Department's accomplishments and progress towards specific performance goals. The Athletics Department has embraced the following core values to guide future decision making:

<p><b>EXCELLENCE</b> in <b>Academics</b> and <b>Athletic Competition</b></p> <p><b>COMMITMENT</b> to <b>Fiscal Responsibility</b>, <b>Compliance</b>, and <b>Diversity and Gender Equity</b></p> <p><b>PERSONAL DEVELOPMENT</b> of <b>Student-Athletes</b></p> <p><b>SERVICE AND CONNECTION</b> to <b>Community</b> and <b>Campus</b></p> <p><b>PROFESSIONAL DEVELOPMENT</b> of <b>Staff</b></p> <p><b>RECOGNITION</b> of <b>Department Success</b></p>
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The 2016-17 report is found online at <https://issuu.com/uwathletics/docs/binder1>.

## **II. FINANCIAL HIGHLIGHTS**

### **A. 2016-17 Final Budget Report**

Please see **Appendix C** for the detailed report.

### **B. 2016-17 Debt Balances & Payments Report**

Please see **Appendix D** for the detailed report.

### C. 2016-17 Value of Endowments Dedicated to Support Athletics

	Market Value	Cash/Interest
June 2017	\$86,392,556	\$2,962,888
June 2016	\$65,261,810	\$2,541,851

### III. MEASURES & BENCHMARKS USED TO ASSESS STUDENT-ATHLETE ACADEMIC PROGRESS

#### A. Measure 1: Academic Progress Rate (APR)

Please see **Appendix E** for the detailed NCAA 2015-16 report. \*\*The 2015-16 NCAA report is the most current publicly available data.

**Definition:** A term-by-term calculation of the eligibility and retention of all student-athletes. Each student-athlete receiving athletically related financial aid earns one retention point for staying in school and one eligibility point for being academically eligible. A team's total points are divided by points possible and then multiplied by one thousand to equal the team's Academic Progress Rate score.

**Benchmark:** Achieve a multiyear Academic Progress Rate (APR) above 930 for all sports.

**Benchmark:** Achieve a single-year Academic Progress Rate (APR) above 930 for all sports.

#### Number of Sports with a Multiyear APR below 930

Year	APR < 930
2016	0 sports
2015	0 sports
2014	0 sports

#### APR by Sport

Single-Year = 2015-16 academic year  
Multiyear = 2012-13, 2013-14, 2014-15, 2015-16 (avg. of single-year rates)

Men's Sports	Single-Year APR	Multiyear APR	Multiyear DI NCAA Sport APR
Basketball	1000	975	966
Cross Country	1000	986	979
Football	985	990	966
Golf	1000	972	984
Hockey	991	981	986
Rowing	-	-	-
Soccer	1000	997	977
Swimming & Diving	990	976	979
Tennis	1000	1000	981
Track (I/O)	982	982	971
Wrestling	1000	972	973

Women's Sports	Single-Year APR	Multiyear APR	Multiyear DI NCAA Sport APR
Basketball	1000	987	980
Cross Country	1000	996	988
Golf	1000	1000	990
Hockey	990	1000	992
Rowing	995	989	988
Soccer	990	978	986
Softball	1000	996	983
Swimming & Diving	981	989	991
Tennis	1000	993	988
Track (I/O)	991	991	982
Volleyball	978	995	987

Three-Year single-year APR trend for the three largest revenue-generating sports

	Football	M. Basketball	M. Hockey
2015-2016	985	1000	991
2014-2015	980	900	954
2013-2014	1000	1000	960

## B. Measure 2: Graduation Success Rate (GSR)

Please see **Appendix F** for the most recent published report.

**Definition:** The percentage of first-time, full-time freshmen who graduate within six years of entering their original four-year institution, excluding from the denominator those student-athletes who leave the institution in good academic standing and including in the numerator those who transfer into the institution and go on to graduate.

**Benchmark:** Achieve a GSR for student-athletes that is equal to or greater than the median GSR for the Big Ten Conference. Note: 2017 reporting year represents multi-year GSR of 2007-2010 cohorts.

### UW Student-Athletes vs. Median of Big Ten Conference

Year	UW S-A	Big Ten S-A
2017	86%	88.5%
2016	86%	88%
2015	85%	88%



**Benchmark:** Achieve a GSR for student-athletes that is equal to or greater than the GSR for all NCAA Division I student-athletes. Note: 2017 reporting year represents multi-year GSR of 2007-2010 cohorts.

### UW Student-Athletes vs. All Division I Student-Athletes

Year	UW S-A	D1 S-A
2017	86%	86%
2016	86%	84%
2015	85%	83%

### C. Measure 3: Federal Graduation Rate

**Definition:** The percentage of first-time, full-time freshmen who graduate within six years of entering their original four-year institution.

#### Three-Year Federal Graduation Rate Trend for the Three Highest Revenue Men's Sports\*

	Football	Basketball	Hockey
2016-2017 (2010-2011 Cohort)	65%	100%	80%
2015-2016 (2009-2010 Cohort)	75%	100%	50%
2014-2015 (2008-2009 Cohort)	63%	80%	29%

#### Three-Year Federal Graduation Rate Trend for the Three Highest Revenue Women's Sports\*

	Basketball	Hockey	Volleyball
2016-2017 (2010-2011 Cohort)	67%	80%	75%
2015-2016 (2009-2010 Cohort)	50%	67%	100%
2014-2015 (2008-2009 Cohort)	75%	100%	100%

*\*There were 49 student-athletes in the 2010-2011 single-year FGR cohort for the three highest revenue men's and women's sports. Thirteen of these student-athletes did not graduate from the UW in six years; eight transferred to other institutions, of which five have since earned degrees, and four left early to pursue professional opportunities. The remaining student-athlete did not enroll in another institution upon leaving the UW.*

**Benchmark:** Achieve a student-athlete graduation rate that is equal to or greater than the rate for all UW-Madison students. Note: The 2017 reporting year represents 2010-11 entering freshman cohort.

### UW Student-Athletes vs. All UW Madison Students

Year	Graduation Rate		Four-Class Average	
	UW S-A	UW	UW S-A	UW
2017	68%	85%	70%	85%
2016	74%	85%	71%	84%
2015	71%	85%	71%	83%

**Benchmark:** Achieve a student-athlete graduation rate that is equal to or greater than the rate for the Big Ten Conference. Note: The 2017 reporting year represents 2010-11 entering freshman cohort.

#### UW Student-Athletes vs. Median of Big Ten Conference

Year	Graduation Rate		Four-Class Average	
	UW S-A	Big Ten S-A	UW S-A	Big Ten S-A
2017	68%	76%	70%	73%
2016	74%	75%	71%	74%
2015	71%	74%	71%	74%

**Benchmark:** Achieve a student-athlete graduation rate that is equal to or greater than the rate for all Division I student-athletes. Note: The 2017 reporting year represents 2010-11 freshman cohort.

#### UW Student-Athletes vs. All NCAA Division I Student-Athletes

Year	Graduation Rate		Four-Class Average	
	UW S-A	D1 S-A	UW S-A	D1 S-A
2017	68%	68%	70%	67%
2016	74%	66%	71%	66%
2015	71%	67%	71%	66%

#### D. Additional Information: GPA & Major Selection

UW student-athletes carried a 3.06 cumulative grade-point average (GPA) at the end of the Spring 2017 term. After the Spring 2017 semester, seven student-athletes carried a perfect 4.00 cumulative GPA. Between the Fall 2016 and Spring 2017 semesters, a total of 215 student-athletes earned Academic All-Big Ten honors.

UW undergraduate student-athletes currently major in 82 diverse areas of study. Kinesiology, Life Sciences Communication, Biology, Sociology, and Economics are the most common majors among undergraduate student-athletes. Additionally, of those 82 areas of study, there are currently 66 different areas which 10 or fewer student-athletes have declared as majors. A total of 129 student-athletes graduated with either a Bachelor's or Master's degree during the 2016-17 academic year.

For a full list of majors, please see **Appendix G**. This chart is a breakdown of our student-athletes' declared majors (by percentage) compared against the percentage of UW students who are majoring in each of those areas. The categories of majors were predetermined by the report of major breakdowns that is produced by the UW-Madison Registrar's Office. The total number of student-athlete majors is representative of the number of majors rather than the number of student-athletes, because a student-athlete with a declared double major is counted twice.

#### E. Additional Information: Special Admissions of Student-Athletes

The UW does not employ a special admissions process for student-athletes. Student-athletes progress through the admissions process in the same manner as other applicants. The UW utilizes a holistic, competitive, and selective admissions review. The Athletics Department's goal is to recruit, admit, and enroll a high quality and diverse student body. The academic record always comes first in our review, but we also consider written statements, standardized test scores, extracurricular activities, leadership involvement, and optional letters of recommendation.

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#### **IV. COMPLIANCE PROCEDURES REVIEW**

Please see **Appendix H** for the detailed audit report issued by the UW System Administration Office of Internal Audit for the 2016-17 academic year.

#### **V. NCAA SELF-STUDY REPORT**

The NCAA self-study report requirement no longer exists. In lieu of this report, please see **Appendix I** on page 49 for the UW's 2016-17 review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics, as required by the Big Ten Conference.

#### **VI. LIST OF LEVEL III & LEVEL IV NCAA VIOLATIONS & NCAA OVERSIGHT CERTIFICATION LETTER**

Please see **Appendix J** for the detailed report, and **Appendix K** for the letter.

#### **VII. AGREED UPON PROCEDURES REPORT & INTERCOLLEGIATE ATHLETIC BUDGET REPORT**

Please see **Appendix L** for the full report.

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## Appendix A

### UNIVERSITY OF WISCONSIN-MADISON

#### STANDARDS FOR SAFEGUARDING INSTITUTIONAL GOVERNANCE

#### OF

#### INTERCOLLEGIATE ATHLETICS

##### Introduction

At its June 1, 2014 meeting, the Big Ten Council of Presidents/Chancellors adopted “The Big Ten Conference Standards for Safeguarding Institutional Governance of Intercollegiate Athletics” (the “Conference Standards”). The Conference Standards embody the firm and common commitment of each Big Ten Conference member institution to the core principle that intercollegiate athletics must be properly aligned with the institution’s overall educational mission. The University of Wisconsin-Madison fully supports the Conference Standards, and adopts this document to demonstrate its commitment to the principles contained therein. While many of the requirements of the Conference Standards are current University policy and practice, the University is pleased to adopt this document and to fully implement the Conference Standards. To the extent any existing policies or practices at the University are contrary to the principles and standards contained in this document, this document controls.

##### Basic Principles

In accordance with the principles set forth by both the Conference Standards and the Big Ten Handbook, the University affirms that intercollegiate athletics is an integral part of the educational mission of the institution, and that accordingly, governance of intercollegiate athletics should be consistent with, and not independent from, the governance applicable to other University units and programs.

##### Organizational Governance Standards

The Chancellor of the University, subject to the general oversight of the Board of Regents of the University of Wisconsin System, and working within the constructs of the principles of shared governance, has ultimate authority, responsibility, and accountability for the administration of intercollegiate athletics. There are no exceptions to this authority, responsibility, or accountability.

While retaining ultimate authority, the Chancellor has delegated the authority, responsibility and accountability for the day-to-day administration of intercollegiate athletics to the Athletic Director. There are no exceptions to this delegation.

The Athletic Board exercises the authority of the faculty as part of the University’s shared-governance system. The Athletic Board is a University Committee with membership, functions

and responsibilities set forth in the University's Faculty Policies and Procedures.<sup>1</sup> The "authority of the faculty" in the University's shared-governance system must be understood in the context of the Chancellor being ultimately responsible for the institutional control of athletics. However, Wisconsin law recognizes that chancellors are expected to consult with faculty in discharging their responsibilities and recognizes the role of the faculty in governance.<sup>2</sup> In this way, University faculty has the shared responsibility for academic and educational activities and faculty personnel matters.<sup>3</sup>

### **Operational Standards for Athletics**

The University reaffirms its policies and operational standards in the following areas: 1) Academic Support; 2) Institutional, Conference, and NCAA Rules Compliance; 3) Admissions; 4) Student Discipline and Codes of Conduct; 5) Medical and Athletic Training Services; and 6) Cost of Attendance.

#### **1. Academic Support**

##### *Academic Success*

The University is committed to providing student-athletes with academic support and counseling (e.g., academic advising) that is adequate and appropriate for their progress toward a degree and graduation.<sup>4</sup> The personal and academic well-being of every student-athlete is the primary concern of the University and the Athletic Board.

##### *Academic Integrity*

The University is committed to both the detection and prevention of (a) academic fraud and misconduct, and (b) abusive use of independent study or clustering of student-athletes in particular courses or majors.<sup>5</sup>

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<sup>1</sup> Appendix 1, University of Wisconsin-Madison Faculty Policies and Procedures ("FPP"), Section 6.26.

<sup>2</sup> Wisconsin Statute Section 36.09(4).

<sup>3</sup> For more information regarding the Role of the Athletic Board, see Appendix 2, Faculty Document 2114, "Role of the Athletic Board."

<sup>4</sup> For a detailed review of the steps the University takes to provide student-athletes with academic support, see Appendix 3, Office of Academic Services Handbook ("OAS Handbook"), pgs. 25 ("Advisors"), 27 ("Learning Specialists"), 29 ("Mentors"), 33 ("Individual Tutoring & Drop-In Study Groups"); see also Appendix 4, 2008-2009 Division 1 Athletics Certification Self-Study Instrument ("Self Study"), pgs. 33-35 (point 8) and pgs. 65-91 ("Operating Principle 2.2, Academic Support"); see also Appendix 5, 2013-2014 Badger Student-Athlete Handbook and Planner ("SA Handbook") pgs. 10 ("The Shared Responsibility of Academic Success" and "Staff"), and 12 ("Services and Programs").

<sup>5</sup> For a detailed review of the steps the University takes to detect and prevent such academic problems, see Appendix 3, OAS Handbook, pgs. 14 ("Academic Misconduct"), 20 ("Writing and Editing Guidelines"), 21 ("Ethical Conduct"), 25 ("Advisors"), 36 ("Class Checking"), and 37 ("Directed Study"); see also Appendix 5, SA Handbook, pgs. 60-64, ("Academic Misconduct Guide for Students"); see also Appendix 9, Coaches Orientation Handbook ("Coaches Handbook"), pgs. 61-64 ("Directed Study Policy").

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### *Prevention of Improper Influence*

In order to ensure that athletic academic support staff members are free from potential improper influence, coaches shall not have direct responsibility for, or exercise undue or improper influence over, the hiring or supervision of any member of the academic support staff. Further, coaches shall not attempt to inappropriately influence any member of the academic support staff in order to obtain or maintain the academic eligibility of a student athlete. While a coach may have input or be otherwise involved in the hiring or evaluation of the performance of an academic support staff member, the ultimate authority for hiring and supervising academic support staff will reside with the Associate Athletic Director for Student Services.

In addition, coaches shall not attempt to inappropriately influence any faculty member. To prevent the potential for improper influence, communication between the athletics department staff and faculty regarding a student-athlete's performance in class shall be conducted through the Associate Athletic Director for Student Services, the staff members of the Office of Academic Services, staff members of the Office of Compliance, or through the Faculty Athletics Representative.<sup>6</sup>

In addition to reporting to the Athletic Director, the Associate Athletic Director for Student Services reports monthly to the Athletic Board, chaired by the Faculty Academics Representative, regarding academic performance and support.

## 2. Institutional, Conference, and NCAA Rules Compliance

### *Compliance Success*

The University is committed to the detection and prevention of breaches of institutional, conference and NCAA rules.<sup>7</sup> The University does and will maintain appropriate and adequate compliance staffing in order to maintain a compliant environment. In addition to the five full-time employees devoted exclusively to compliance issues, compliance is considered to be a shared responsibility at the University. That is, other athletics department personnel, the

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<sup>6</sup> Coaches are instructed at yearly coaches meetings not to contact campus instructional faculty or staff. See Appendix 9, Coaches Handbook, pg. 7 ("Academic Services will make all contact with professors."); see also, Appendix 6, University of Wisconsin, Division of Intercollegiate Athletics, Compliance Education for New Staff ("Compliance Education") (As part of the hiring process, all coaches are told to utilize the resources available and warned not to "directly contact individuals from the Registrar, Housing, Admissions, Big Ten, etc.").

<sup>7</sup> For a detailed review of the steps the University takes to detect and prevent such breaches, see Appendix 4, Self Study, pgs. 17-23; see also Appendix 5, SA Handbook, pgs. 39-54 ("Big Ten/NCAA Rules & Regulations"); see also Appendix 6, Compliance Education; see also Appendix 7, Compliance Manual, The University of Wisconsin Division of Intercollegiate Athletics ("Compliance Manual").



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Faculty Athletics Representative, and the head coaches and administrators outside of the athletic department who are responsible for the certification of student-athletes for financial aid and practice and competition eligibility, are all expected to assume a primary role in ensuring compliance with all rules.<sup>8</sup>

#### *Prevention of Improper Influence*

In order to ensure that athletic compliance staff members are free from potential improper influence, coaches shall not have direct responsibility for, or exercise undue or improper influence over, the hiring or supervision of any member of the athletic compliance staff. Further, coaches shall not attempt to influence inappropriately any member of the athletic compliance staff in any way. While a coach may have input or be otherwise involved in the hiring or evaluation of the performance of an athletic compliance staff member, the ultimate authority for hiring and supervising athletic compliance staff will reside with the Associate Athletic Director for Compliance. Communication between the athletics department staff and such compliance constituents as the Registrar's Office, the Student Financial Services Office, Big Ten and NCAA regarding the application of NCAA or Big Ten rules shall be conducted through the Associate Athletic Director for Compliance or staff members of the Office of Compliance.

In addition to reporting to the Athletic Director, the Associate Athletic Director for Compliance reports monthly, for oversight purposes, to the Chair of the Athletic Board, (which is chaired by the Faculty Academics Representative), regarding institutional, Big Ten and NCAA compliance. The Assistant Athletic Director for Compliance shall also make available any information or reports that may be requested by the Vice Chancellor for Legal Affairs.

### 3. Admissions

#### *Admission Decisions*

The final decision-making authority for the admission of potential student-athletes resides in the same office that admits other undergraduate applicants to the University, the Office of Admissions and Recruitment ("Admissions"). Student-athletes progress through the admissions process in the same manner as other applicants.<sup>9</sup> Admissions utilizes a holistic, competitive, and selective review process. The goal is to recruit, admit, and enroll a high quality and diverse freshman class. Admissions seeks students from groups that are underrepresented at the University, including not only ethnic minorities, but international students, those from rural Wisconsin farm backgrounds, first-generation college students, women and men who have

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<sup>8</sup> For more information regarding this shared responsibility, see Appendix 6, Compliance Education; see also Appendix 7, Compliance Manual pgs. 6 ("Institutional Control") and 7 ("Compliance Philosophy").

<sup>9</sup> For more information regarding admission of potential student-athletes, see Appendix 3, OAS Handbook, pgs. 46-63 ("Admissions"); see also Appendix 8, "Requirements and Expectations" document created and maintained by the Office of Admissions; see also Appendix 9, Coaches Handbook pgs. 40-41 ("Admissions Information").



served our country in the armed forces, and women interested in STEM (science, technology, engineering, or math) majors. Admissions seeks students with special talent in music, dance, art, athletics, or other areas of the University community.

#### *Prevention of Improper Influence*

In order to prevent the potential for improper influence, communication between athletics department staff, and either Admissions or Admissions personnel from individual schools and colleges regarding prospective student-athletes, shall be conducted through the Associate Athletic Director for Student Services or the staff members of the Office of Academic Services.<sup>10</sup>

#### 4. Student Discipline and Codes of Conduct

##### *University and Athletic Department Discipline*

Under the authority of the University's Division of Student Life, student-athletes shall be subject to general disciplinary rules and codes of conduct applicable to other students at the University, and shall be subject to the same procedures and sanctions.<sup>11</sup> In addition to, and independent from the process managed by the Division of Student Life, student-athletes are further subject to the Student-Athlete Discipline Policy and to individual team rules.<sup>12</sup>

#### *Prevention of Improper Influence*

In order to prevent the potential for improper influence, communication between athletics department staff and the Division of Student Life regarding student-athletes shall be conducted through the Associate Athletic Director for Student Services or the staff members of the Office of Academic Services.<sup>13</sup>

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<sup>10</sup> Coaches are instructed at yearly coaches meetings not to contact Admissions. See Appendix 9, Coaches Handbook, pg. 7 ("Academic Services will make all contact with the Office of Admissions."); see also, Appendix 6, Compliance Education (As part of the hiring process, all coaches are told to utilize the resources available and warned not to "directly contact individuals from the Registrar, Housing, Admissions, Big Ten, etc.").

<sup>11</sup> For more information regarding the application of general disciplinary rules of the University to student athletes, see Appendix 5, SA Handbook pgs. 60 ("Academic Misconduct Guide for Students"), and 64 ("Institutional Discipline" and "Violations of University Regulations").

<sup>12</sup> For a detailed explanation of the Student Athlete Discipline Policy, see SA Handbook, pgs. 67-71 ("Athletic Department Rules and Policies") and pg. 72 ("Violations of Team Rules").

<sup>13</sup> Coaches are instructed at yearly coaches meetings not to contact the University's Division of Student Life. See Appendix 6, Compliance Education (As part of the hiring process, all coaches are told to utilize the resources available and warned not to "directly contact individuals from the Registrar, Housing, Admissions, Big Ten, etc.").

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## 5. Medical and Athletic Training Services

### *Medical Decisions*

The University places priority on a student-athlete's health over other considerations.<sup>14</sup> The personal and academic well-being of every student-athlete is the primary concern of the University and the Athletic Board. Health-related policies, procedures and protocols, including those related to student-athlete concussions,<sup>15</sup> will be followed.

Medical Services to student-athletes at the University are offered in a medical model of care under which the diagnosis and treatment of student-athletes is the ultimate responsibility of the physicians employed by the University of Wisconsin School of Medicine and Public Health, administratively managed by its Division of Sports Medicine in the Department of Orthopedics and Rehabilitation. The Athletic Department's licensed athletic trainers practice under the supervision of these physicians and the Assistant Athletic Director for Sports Medicine. Each Head Team Physician is appointed by the Chair of the Department of Orthopedics and Rehabilitation. The Head Team Physician and the Assistant Athletic Director for Sports Medicine assume joint responsibility for quality assurance and the monitoring of student-athlete care on an ongoing basis. A Medical Advisory Committee reviews and advises policies and procedures related to the delivery of medical services to student-athletes. The committee consists of the Chair of the Division of Sports Medicine, the Head Team Physician, Athletic Department administrators, a representative from UW Hospital and Clinics and two members of the Athletic Board.

### *Prevention of Improper Influence*

The final decision regarding student-athlete participation, in practice or competition, resides with the medical and athletic training staff.<sup>16</sup> In order to ensure that medical and athletic training staff are able to exercise their best professional judgment in caring for student-athletes, coaches shall not have direct responsibility for, or exercise undue or improper influence over, the hiring or supervision of any member of the medical or athletic training staff who works with the coach's own team. Further, coaches shall not attempt to influence

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<sup>14</sup> See Appendix 5, SA Handbook, pg. 79 ("Sports Medicine Policy" and "Pregnancy Policy"); see also Appendix 10, Competition and Practice Injury Management Plan; see also Appendix 11, Concussion Management Plan.

<sup>15</sup> See Appendix 10, Competition and Practice Injury Management Plan; see also Appendix 11, Concussion Management Plan

<sup>16</sup> Coaches' employment contracts each state that "[c]oach hereby understands and agrees that the final decision regarding student-athlete participation in organized practices and/or competitions shall be made by the Division's medical and training room staff," and that "[t]his provision is essential to this Employment Agreement and violation thereof may be considered just cause for termination."

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inappropriately any member of the medical or athletic training staff regarding the medical treatment of a student athlete.

## 6. Cost of Attendance

### *Determination of Cost of Attendance*

The process for determining the cost of attendance for student-athletes shall be essentially the same process utilized for all students. Cost of attendance is determined by the Office of Student Financial Aid.<sup>17</sup>

### *Prevention of Improper Influence*

Coaches shall not attempt to inappropriately influence any member of the Financial Aid staff in order to adjust cost of attendance values to better serve recruiting or other athletically-related interests.<sup>18</sup> In order to prevent the potential for improper influence, communication between athletics department staff, and the Office of Student Financial Aid, shall be conducted through the Associate Athletic Director for Compliance. The Director of Financial Aid should notify the Chancellor or designee of any inappropriate communication relating to financial aid policy received from any booster or official of the University of staff member in the Athletics Department.

### Concern Reporting

The University recognizes that ensuring compliance with the six areas of operational standards set forth above necessarily requires that individuals have the ability to report concerns, free from fear of retaliation, regarding whether these standards are being followed. Individuals can and should report any concerns they have in relation to these standards to the Athletic Director, the Associate Athletic Director for Compliance, Compliance staff or the Faculty Athletics Representative, with the knowledge that no retaliation will occur as a result of voicing such concerns. Indeed, the University encourages individuals to report any concerns they may have.

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<sup>17</sup> For the current breakdown of University Cost of Attendance, see Appendix 12, Office of Student Financial Aid, Undergraduate Cost of Attendance, 2015-16.

<sup>18</sup> Coaches are instructed at yearly coaches meetings not to contact the University's Office of Student Financial Aid. See Appendix 6, Compliance Education (As part of the hiring process, all coaches are told to utilize the resources available and warned not to "directly contact individuals from the Registrar, Housing, Admissions, Big Ten, etc.")

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## Ongoing Obligations

### 1. Annual Review

The University will conduct an annual internal review of the effectiveness of these Conference Standards.

### 2. Reporting Requirements

Following the internal annual review, the University will report to the Big Ten Conference Office on how it is achieving compliance with the Conference Standards, and how it is taking action to avoid governance-related problems in athletics. Within this report, the University will describe to the Big Ten Conference Office any violation of the Conference Standards.<sup>19</sup> The University will report to the Big Ten Conference Office any revisions to this document, or any material revisions to any incorporated Appendix, within thirty days of the adoption of any such revision.

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<sup>19</sup> Within this requirement, it is understood that identifying and addressing violations in a timely manner is a characteristic of a properly functioning compliance system—indicative of a system that is working as opposed to a system that is malfunctioning. Accordingly, violations of these standards that are properly identified and addressed in a timely manner are to be accounted for in the annual report within the context of demonstrating the effectiveness of the standards. By contrast, violations that are indicative of systemic failures of the standards (e.g., system malfunctions) are to be reported to the conference office within a timeframe that is contemporaneous to the time at which such failures are discovered.

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## Appendix B

### THE BIG TEN CONFERENCE

#### STANDARDS FOR SAFEGUARDING INSTITUTIONAL GOVERNANCE OF INTERCOLLEGIATE ATHLETICS

##### Introduction

The Big Ten Conference's history demonstrates that high-level athletic programs can be successfully maintained at top research universities and advance the mission of such universities. Incorporating athletic competition within the broader framework of higher education also presents challenges, however, particularly given the visibility of intercollegiate athletics and the passion it engenders. Good governance of athletics within the structure of each Big Ten Conference Member Institution is essential to manage these challenges. The public's trust in a Member Institution and the value of its intercollegiate athletics program are eroded when the Institution fails to implement sound governance principles applicable to its athletics programs, principles that are reflective of those applied to its academic programs and consistent with the values of higher education.

While not alone in this regard, Big Ten Member Institutions have experienced lapses in achieving sound governance of their athletic programs. All Member Institutions are affected when any Member Institution fails to maintain proper control over its intercollegiate athletics programs. Recognizing this, the Big Ten Council of Presidents/Chancellors (COPC) directed the Conference "to initiate an immediate review of the fundamental issues and systems affecting intercollegiate athletics, including the serious issues relating to control of athletics."

Institutions that affiliate in an athletics conference should have common values and common objectives. The Conference's attention to maintaining institutional integrity and earning public trust predates the activities of the NCAA, which did not begin in earnest until the 1960's. Members of the Big Ten Conference have traditionally come together to deal with important matters of common concern. For example, in 1972, the Conference formed an Advisory Commission on the Integration of African-American Athletes to advance their opportunities for participation in intercollegiate athletics at Member Institutions. In 1992, the Conference was a national leader in adopting measures and making concerted efforts to advance gender equity of student-athletes at the Member Institutions. The Conference has had a long history of establishing academic standards governing eligibility of student-athletes, and the Conference office and the Member Institutions have regularly interacted in a constructive manner to improve practices at Member Institutions, especially those involving academic and compliance matters. Conference attention to the integrity of the governance of athletic programs is clearly consistent with this tradition.

##### The Risks Associated with Failure to Implement Good Governance Policies

To be successful in their objectives, Member Institutions depend in large measure on public trust and confidence. The failure effectively to govern any part or program of the Institution, including athletics, undermines public trust and confidence in the Institution.

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Because of the high level of public interest in Big Ten sports, the risks of departures from good governance procedures in athletics are significant, and the impact of such departures on public trust and confidence may prove to be severe.

The loss of public trust in a Member Institution because of governance problems affecting its athletics programs has many negative consequences:

- the reputations of the individual Member Institution and all other Member Institutions in the Conference are damaged;
- injury to reputation reduces support for athletics and other programs among the Member Institution's various constituencies (faculty, staff, students, alumni, donors, fans, legislators, and the general public);
- lack of public confidence invites outside intervention in the Member Institution's affairs;
- student-athletes may lose opportunities for lessons in teamwork, effort, fair play, and the pursuit of excellence because of program-related sanctions;
- the Member Institution may suffer financial losses and additional costs when it is difficult for the Institution to absorb them.

The visibility, competitiveness, and passion associated with intercollegiate athletics combine to create a high-risk, high-reward environment which places great pressures on good governance procedures. At Member Institutions, athletics departments are expected to produce revenue streams through successful sports programs that will be sufficient to fund broad-based athletic programs without additional institutional support. Fans and boosters have high expectations and higher hopes, coaches and administrators seek the job security winning programs provide, the extraordinary popularity of athletics grows every year, and the financial consequences of success and failure are very high, both individually and institutionally. Fans or boosters, in pursuit of personal agendas or through a misplaced desire to "help" their favorite programs, are drawn to interact with coaches and student-athletes in ways that may circumvent ordinary procedures or violate the rules governing athletics. Some participants, by their celebrity status, obtain concentrated power far beyond that held by other employees or students. Successful coaches, major donors, and other persons of influence can seek to circumvent normal lines of authority and to exercise undue and improper influence over the actual responsible or accountable decision-makers. All of these problems are exacerbated if authority over athletic decision-making is unclear or is not formalized in official institutional policies.

For all of these reasons, the COPC proposes to address collectively the issues of integrity in intercollegiate athletics by encouraging the adoption by Member Institutions of clearer governance standards and to engage the Conference office to assist Member Institutions in implementing these standards.



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## Basic Principles

The Big Ten Conference Standards for Safeguarding Institutional Governance of Intercollegiate Athletics (Conference Standards) conform to the following basic principles:

1. Conference policies for governance of athletics should reflect a common commitment to integrity and good governance practice while recognizing the autonomy of the Member Institutions in fashioning their own organizational structures and allocating authority, responsibility, and accountability to their own officials.
2. Each Member Institution should have a set of governance standards that clearly define the authority over, and responsibility and accountability for, the governance of its athletic programs. Each Member Institution should be expected to comply fully with its own standards.
3. Intercollegiate athletics is an integral part of each Member Institution. Accordingly, athletic governance should be consistent with, and not independent from, the governance applicable to other university units and programs. For example, each Member Institution in the Big Ten provides that the President or Chancellor of the Institution is the chief executive officer and is responsible and accountable for the general administration of the Institution, subject to the general oversight of a Governing Board or a Systems Administration or both. Absent specific policies to the contrary, the President or Chancellor should, therefore, be the responsible and accountable officer for decisions made with respect to athletics.

## Organizational Governance Standards

Each Member Institution shall have written standards relating to the allocation of authority, responsibility, and accountability for intercollegiate athletics at its Institution. These standards shall prescribe the governance structure for athletics at the Member Institution. It is anticipated that, at a minimum, the standards shall:

1. a. Provide, expressly or by general description, that the President or Chancellor, subject to the general oversight of the Governing Board or Systems Administration or both, and working within the constructs of the principles of shared governance held by each Member Institution, has ultimate authority, responsibility, and accountability for the administration of intercollegiate athletics, and  
b. State any exceptions to this authority, responsibility, or accountability.
2. a. Provide, expressly or by general description, that the President or Chancellor has delegated authority, responsibility, and accountability for the administration of the Athletics Department to the Athletics Director, and  
b. State any exceptions to that delegation.

3. State the role and responsibility of any other institutional officer, board, or committee with responsibility for issues relating to intercollegiate athletics, including those officers, boards, or committees who or which play an advisory role to the Athletics Director or to the President or Chancellor relating to intercollegiate athletics.
4. Establish procedures to implement the expectation that those with authority and responsibility to govern the athletic programs of the Member Institution do so without improper influence from others within or outside the Institution.

### **Operational Standards for Athletics**

The integrity of the governance of a Member Institution's intercollegiate athletics program is threatened when improper influence is brought to bear on Member Institution officials to make a decision that is not in the best interest of the Institution or, in more egregious cases, that violates the Institution's, the Conference's, or the NCAA's rules. Certainly, the line between providing advice or appropriate advocacy on the one hand and undue or improper influence on the other is not a bright one, but, at one time or another, that line has been crossed at various Member Institutions. Operational standards that address the exercise of improper influence on important decision-making affecting athletic programs at each Member Institution should reduce the risk that such situations will recur.

Each Member Institution shall, therefore, have written standards with respect to the operation of its Athletics Department and units within the Institution that interact with its Athletics Department. The purpose of these operational standards shall, at a minimum, be to:

1. Assure that the unit that provides academic support services for student-athletes operates without undue influence by Athletics Department staff, including coaching staff. Each Institution's operational standards shall, therefore, be designed to:
  - a. Prevent coaches from: (i) having direct responsibility for, or exercising undue or improper influence over, the hiring or supervision of any member of the academic support staff, and (ii) attempting to influence inappropriately any member of the academic support staff or any faculty member in order to obtain or maintain the academic eligibility of a student-athlete.
  - b. Detect and prevent (i) academic fraud and misconduct, and (ii) abusive use of independent study or clustering of student-athletes in particular courses or majors.
  - c. Provide student-athletes with academic support and counseling that is adequate and appropriate for their progress toward a degree and graduation.
  - d. Route communications between Athletics Department staff and faculty regarding student-athletes' performance in classes through the Director of Academic Support Services or his/her designee(s) or through the FAR.

In addition, good practice suggests that the Director of Academic Support Services should report to an academic administrator outside the Athletics Department, such as the Provost or FAR, either exclusively or as a dual report to that administrator and the Athletics Director.



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2. Assure that the units that enforce compliance with the rules and regulations of the Member Institution, Conference, and NCAA have sufficient independence from athletics staff to meet their responsibilities. Each Institution's operational standards shall, therefore, be designed to:
    - a. Prevent coaches from (i) having direct responsibility for, or exercising undue or improper influence over, the hiring or supervision of any member of the athletics compliance staff, and (ii) attempting to influence inappropriately any member of the athletics compliance staff.
    - b. Detect and prevent breaches of the Institution's, the Conference's, and the NCAA's rules.
    - c. Provide adequate and appropriate athletics compliance staffing for the Institution.

In addition, good practice suggests that, for oversight purposes, the Director of Compliance should report to an administrator outside the Athletics Department, such as the Campus Compliance/Integrity Officer, General Counsel, or FAR, either exclusively or as a dual report to that administrator and the Athletics Director.

3. Assure that the admission process for student-athletes is essentially the same as that for other applicants with special talents. Each Institution's operational standards shall, therefore, be designed to:
  - a. Place final decision-making authority for the admission of student-athletes in the same office that admits other undergraduate applicants to the Member Institution.
  - b. Route all communications regarding prospective student-athletes between Athletics Department staff and the admissions office through the Athletics Director or his/her designee(s).

In addition, good practice suggests that the Director of Admissions should notify the President or Chancellor or his/her designee(s) of any inappropriate communication relating to the admission of a prospective student-athlete received from any booster or official of the Member Institution or from any staff member in the Athletics Department.

4. Assure that student-athletes are subject to general disciplinary rules and codes of conduct applicable to other students at the Member Institution. Each Institution's operational standards shall, therefore, be designed to:
  - a. Apply such rules and codes, including the same procedures and sanctions, as well as any Athletics Department policies applicable specifically to student-athletes and any team rules, to student-athletes.
  - b. Route communications regarding student-athletes between Athletics Department staff and student disciplinary staff through the Athletics Director or

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his/her designee(s).

In addition, good practice suggests that the Dean of Students or his/her designee should notify the President or Chancellor or his/her designee(s) of any inappropriate communication on behalf of a student-athlete in connection with a disciplinary decision, especially if that communication is from a booster or official of the Member Institution or from any staff member in the Athletics Department.

5. Assure that the medical and athletic training staff who provide medical services to student-athletes are able to exercise their best professional judgment in caring for student-athletes. Each Institution's operational standards shall, therefore, be designed to:
  - a. Prevent coaches from (i) having direct responsibility for, or exercising undue or improper influence over, the hiring or supervision of any member of the medical or athletic training staff who works with the coach's own team, and (ii) attempting to influence inappropriately any member of the medical or athletic training staff regarding the medical treatment of a student-athlete.
  - b. Allow for effective implementation of and adherence to institutional policies, procedures, and/or protocols regarding student-athlete concussions.
  - c. Place priority on the student-athlete's health over other considerations.

In addition, good practice suggests that the Director of Sports Medicine Services should report to an academic or medical administrator outside the Athletics Department, either exclusively or as a dual report to the administrator and the Athletics Director.

6. Assure that the process for determining an institution's cost of attendance for student-athletes is essentially the same as that for all students, and that the unit that determines an institution's cost of attendance values for financial aid purposes operates without undue influence by Athletics Department staff, including coaching staff. Each Institution's operational standards shall, therefore, be designed to:
  - a. Prevent coaches from attempting to influence inappropriately any member of the financial aid staff in order to adjust an institution's cost of attendance values to better serve recruiting or other athletically related interests.
  - b. Route all communications regarding financial aid between Athletics Department staff and the financial aid office through the Athletics Director or his/her designee(s).

In addition, good practice suggests that the Director of Financial Aid should notify the President or Chancellor or his/her designee(s) of any inappropriate communication relating to financial aid policy received from any booster or official of the Member Institution or from any staff member in the Athletics Department.

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## Enforcement of the Policies

The Member Institutions recognize that the integrity of the governance of intercollegiate athletics is important for the Conference as well as for intercollegiate athletics generally and that failures of one Member Institution affect the reputation of all Member Institutions. Accordingly, the Member Institutions agree to the following relating to enforcement of these Conference Standards:

1. **Annual Review - Members.** Each Member Institution will conduct an annual internal review of the effectiveness of the standards it has implemented in fulfillment of these Conference Standards.
2. **Reports to/by Conference.**
  - a. After conducting its internal review, each Member Institution will report annually to the Conference on how it is achieving compliance with these Conference Standards and taking action to avoid governance-related problems in athletics. It will attach to that report copies of the standards it has implemented in fulfillment of these Conference Standards. Each Member Institution will also submit copies of any revisions to its standards to the Conference within thirty (30) days after their adoption.
  - b. After reviewing the reports from the Member Institutions, the Conference will prepare a summary in which it will draw on the reports to provide information to the Member Institutions that will assist them in complying with these Conference Standards. The Conference will submit the summary to the COPC for review and discussion at a COPC meeting. The Conference summary may include recommendations for changes in the Conference Standards for consideration by the COPC.
3. **Compliance.**
  - a. Each Member Institution will comply with the standards it has implemented in fulfillment of these Conference Standards.
  - b. If the Conference receives a report or allegation that a Member Institution is not in compliance with these Conference Standards, (i) it shall so advise the Member Institution and require that it file a detailed response to the report or allegation, including means to achieve compliance if the Member Institution determines that the report or allegation is, in one or more respects, accurate; and (ii) it may conduct its own investigation of the report or allegation. The Member Institution will cooperate with the Conference's investigation.
  - c. Each Member Institution will report to the Conference any violation of the standards it has implemented in fulfillment of these Conference Standards.

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#### 4. Enforcement.

- a. **Informal Actions.** The purpose of these Conference Standards is to enhance the integrity of the governance of intercollegiate athletics among the Member Institutions. In the event a Member Institution does not achieve complete compliance with these Conference Standards, the initial response should be that the Conference and the Member Institution engage in constructive conversations whose goal is greater compliance with these Conference Standards by the Member Institution.
- b. **Formal Actions.** In cases where a Member Institution persistently fails to comply with these Conference Standards, the Commissioner may recommend corrective action to the COPC. The COPC may request information from the Member Institution, which the Member Institution will provide, and the Commissioner, may, if so instructed by the COPC, conduct a more formal hearing on the matter. The COPC may adopt the Commissioner's recommendation or any other corrective action designed to enhance the Member Institution's compliance with these Conference Standards. Such corrective action may include:
  - i. Financial penalties, including a reduction of Conference distributions.
  - ii. Probation, under terms that reasonably relate to correcting the failure to comply.
  - iii. Suspension from participation in a particular sport, or from membership in general, for a stated period of time.
  - iv. Expulsion from membership.

The Big Ten Conference is a voluntary association of Member Institutions. The Conference Bylaws provide that suspension of membership, expulsion from the Conference, or placement on probation each requires a vote of at least 70% of the Membership. It is extraordinarily unlikely that a Member Institution would be expelled unless the failure to comply with these standards was so persistent and serious that it indicated the Member Institution no longer subscribes to the common values and objectives of the Conference and the other Member Institutions.

#### 5. Effective Date

These Conference Standards were approved by the COPC on June 1, 2014 effective for the Conference and all Member Institutions on August 1, 2015. Between the approval date and the effective date, the Conference will assist each Member Institution in preparing to comply fully with the Conference Standards as of the effective date.

Appendix C

## 2016-17 Wisconsin Athletics Budget Report

	2016-17	
	Budget	Actual
<b>REVENUE</b>		
Concessions & Catering	\$3,845,000	\$5,288,386
Conference Distributions	\$30,813,000	\$36,177,814
Events	\$4,016,500	\$3,790,498
Gift Funds	\$29,450,000	\$22,944,764
Multi Media	\$14,450,000	\$17,215,269
Other Revenue	\$10,624,600	\$11,396,252
Post Season	\$2,600,000	\$2,734,409
Ticket Sales	\$26,250,000	\$27,548,196
<b>TOTAL REVENUE</b>	<b>\$122,049,100</b>	<b>\$127,095,587</b>
<b>EXPENSE</b>		
All Salaries & Fringe Benefits	\$47,183,809	\$49,558,194
Capital Projects	\$7,800,000	\$7,358,256
Debt Service	\$12,111,500	\$11,839,155
Financial Aid	\$8,418,100	\$10,204,073
Operational Expenses	\$43,371,048	\$44,893,709
Post Season Participation	\$3,000,000	\$3,034,840
<b>TOTAL EXPENSE</b>	<b>\$121,884,457</b>	<b>\$126,888,228</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$164,643</b>	<b>\$207,359</b>

**There is no deficit from 2016-17 operations**

Ending Cash Balance                      \$1,424,845  
(Unrestricted Fund Balance)

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## Appendix D

### **2016-17 University of Wisconsin Athletics Department Debt Balances & Payments Report**

<u>Project</u>	<u>Outstanding Debt, as of 6/30/17</u>	<u>Debt Service Payment FY '17</u>
Kohl Center	192,290	2,376,995
Goodman Softball Complex	100,519	49,040
Camp Randall Stadium Renovation	38,364,360	5,705,906
Crew House	2,687,422	478,144
Nielsen Tennis Stadium Floor	3,505	924.07
University Ridge Golf Course	109,829	13,498
Hockey/Swimming Facility	7,877,292	468,247
Student Athlete Performance Center	47,842,748	<u>2,746,402</u>
Total Debt Service - GO Bonds	97,177,966	11,839,155



# NCAA Division I 2015 - 2016 Academic Progress Rate Institutional Report

Institution: University of Wisconsin, Madison

Date of Report: 05/09/2017

This report is based on NCAA Division I Academic Progress Rate (APR) data submitted by the institution for the 2012-13, 2013-14, 2014-15 and 2015-2016 academic years.

[Note: All information contained in this report is for four academic years. Some squads may still have small sample sizes within certain sport groups. In accordance with the Family Educational Rights and Privacy Act's (FERPA's) interpretation of federal privacy regulations, data cells containing three or fewer student-athletes have been suppressed and are indicated by an \* symbol. The information in this report does not reflect any changes to data made after this date.]

The following chart represents by-sport APR averages for noted subgroups. National aggregates are based on all squads that have certified their academic data as final.

Sport (N)	Multiyear APR	2015 - 2016 APR	Percentile Rank within Sport	Percentile Rank within All Sports	All Division I	Public Institutions	Private Institutions	Football Bowl Subdivision	Football Championship Subdivision	Division I (Non-Football)
By Sport - Men's										
Men's Basketball (351)	975	1,000	60th-70th	30th-40th	966	963	972	970	961	968
Men's Cross Country (314)	986	1,000	50th-60th	50th-60th	979	974	989	983	974	980
Football (253)	990	985	90th-100th	60th-70th	962	959	970	966	958	NA
Men's Golf (302)	972	1,000	10th-20th	20th-30th	984	981	990	986	982	983
Men's Ice Hockey (59)	981	991	30th-40th	40th-50th	986	984	989	987	992	982

<sup>1</sup> Specific information on the playing and practice season penalty may be located in the APP General Summary document located on the Reports tab within the APP data collection portal.

<sup>2</sup> The team is also subject to a penalty that was previously conditionally waived; however, the team failed to meet the condition and the penalty must now be imposed.

<sup>3</sup> Denotes that team is not subject to ineligibility for postseason competition based on institutional, athletics and student resources and the team's Graduation Success Rate.

<sup>4</sup> Denotes that team is not subject to ineligibility for postseason competition due to the team's demonstrated academic improvement.

<sup>5</sup> The team's Level One penalty has been waived.

<sup>6</sup> The team's Level Two penalty has been waived.

<sup>8</sup> The team is subject to a penalty that was previously conditionally waived; however, the team failed to meet the condition and the penalty must now be imposed.

<sup>9</sup> The team's Postseason ineligibility has been waived.

<sup>10</sup> The team's penalty waiver request is pending.

<sup>11</sup> Denotes that team's APR data is under review.

# NCAA Division I 2015 - 2016 Academic Progress Rate Institutional Report

Institution: University of Wisconsin, Madison

Date of Report: 05/09/2017

Sport (N)	Multiyear APR	2015 - 2016 APR	Percentile Rank within Sport	Percentile Rank within All Sports	All Division I	Public Institutions	Private Institutions	Football Bowl Subdivision	Football Championship Subdivision	Division I (Non-Football)
Men's Soccer (206)	997	1,000	90th-100th	80th-90th	977	973	980	976	980	975
Men's Swimming and Diving (133)	976	990	30th-40th	30th-40th	979	978	980	981	980	978
Men's Tennis (260)	1,000	1,000	90th-100th	80th-90th	981	978	985	983	979	981
Men's Track (283)	982	982	60th-70th	40th-50th	971	966	981	974	966	975
Men's Wrestling (76)	972	1,000	40th-50th	20th-30th	973	972	977	975	972	976
<b>By Sport - Women's</b>										
Women's Basketball (349)	987	1,000	60th-70th	50th-60th	980	977	986	981	978	981
Women's Cross Country (348)	996	1,000	60th-70th	70th-80th	988	986	991	991	983	989
Women's Rowing (87)	989	995	40th-50th	60th-70th	988	988	989	987	990	988
Women's Golf (263)	1,000	1,000	90th-100th	80th-90th	990	989	993	994	987	989
Women's Ice Hockey (35)	1,000	990	90th-100th	80th-90th	992	989	993	997	994	988

<sup>1</sup> Specific information on the playing and practice season penalty may be located in the APP General Summary document located on the Reports tab within the APP data collection portal.

<sup>2</sup> The team is also subject to a penalty that was previously conditionally waived; however, the team failed to meet the condition and the penalty must now be imposed.

<sup>3</sup> Denotes that team is not subject to ineligibility for postseason competition based on institutional, athletics and student resources and the team's Graduation Success Rate.

<sup>4</sup> Denotes that team is not subject to ineligibility for postseason competition due to the team's demonstrated academic improvement.

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<sup>9</sup> The team's Postseason ineligibility has been waived.

<sup>10</sup> The team's penalty waiver request is pending.

<sup>11</sup> Denotes that team's APR data is under review.



# NCAA Division I 2015 - 2016 Academic Progress Rate Institutional Report

Institution: University of Wisconsin, Madison

Date of Report: 05/09/2017

Sport (N)	Multiyear APR	2015 - 2016 APR	Percentile Rank within Sport	Percentile Rank within All Sports	All Division I	Public Institutions	Private Institutions	Football Bowl Subdivision	Football Championship Subdivision	Division I (Non-Football)
Softball (295)	996	1,000	80th-90th	80th-90th	983	981	989	986	980	985
Women's Soccer (332)	978	990	10th-20th	30th-40th	986	984	991	988	984	986
Women's Swimming and Diving (194)	989	981	30th-40th	50th-60th	991	990	993	991	993	989
Women's Tennis (318)	993	1,000	50th-60th	70th-80th	988	987	991	990	986	988
Women's Track (335)	991	991	70th-80th	60th-70th	982	979	989	985	978	985
Women's Volleyball (334)	995	978	70th-80th	70th-80th	987	985	991	990	984	985
By Sport - Co-Ed										

<sup>1</sup> Specific information on the playing and practice season penalty may be located in the APP General Summary document located on the Reports tab within the APP data collection portal.

<sup>2</sup> The team is also subject to a penalty that was previously conditionally waived; however, the team failed to meet the condition and the penalty must now be imposed.

<sup>3</sup> Denotes that team is not subject to ineligibility for postseason competition based on institutional, athletics and student resources and the team's Graduation Success Rate.

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<sup>9</sup> The team's Postseason ineligibility has been waived.

<sup>10</sup> The team's penalty waiver request is pending.

<sup>11</sup> Denotes that team's APR data is under review.

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## Appendix F

# Graduation Success Rate Report

*2007 - 2010 Cohorts: University of Wisconsin-Madison*

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	-	-	Basketball	100	77
Basketball	83	77	Bowling	-	-
CC/Track	93	77	CC/Track	91	76
Fencing	-	-	Crew/Rowing	89	70
Football	74	61	Fencing	-	-
Golf	100	50	Field Hockey	-	-
Gymnastics	-	-	Golf	88	88
Ice Hockey	78	56	Gymnastics	-	-
Lacrosse	-	-	W. Ice Hockey	89	71
Mixed Rifle	-	-	Lacrosse	-	-
Skiing	-	-	Skiing	-	-
Soccer	88	58	Soccer	92	85
Swimming	73	50	Softball	84	75
Tennis	67	60	Swimming	100	82
Volleyball	-	-	Tennis	100	57
Water Polo	-	-	Volleyball	100	92
Wrestling	85	71	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

## Appendix G

### **STUDENT-ATHLETE MAJOR ANALYSIS**

<b>Student-Athlete Majors vs. UW Student Body Majors</b>				
<b>Major</b>	<b># S-A Majors*</b>	<b>S-A %</b>	<b># UW Majors*</b>	<b>UW %</b>
Agricultural & Applied Economics	2	0.24%	55	0.12%
Agricultural Business Management	15	1.83%	85	0.19%
Agronomy	2	0.24%	49	0.11%
Animal Sciences	4	0.49%	161	0.37%
Art	2	0.24%	199	0.45%
Biochemistry	9	1.10%	591	1.34%
Biological Systems Engineering	3	0.37%	166	0.38%
Biology	31	3.79%	1735	3.94%
Biomedical Engineering	11	1.34%	608	1.38%
Bus: Accounting	7	0.86%	462	1.05%
Bus: Actuarial Science	1	0.12%	235	0.53%
Bus: Finance, Invest & Bank	19	2.32%	889	2.02%
Bus: Information Systems	1	0.12%	46	0.10%
Bus: International Business	2	0.24%	159	0.36%
Bus: Management & Human Resources	4	0.49%	391	0.89%
Bus: Marketing	11	1.34%	657	1.49%
Bus: Operations & Tech Management	4	0.49%	121	0.27%
Bus: Real Estate & Urban Economics	4	0.49%	265	0.60%
Bus: Risk Management & Insurance	4	0.49%	239	0.54%
Cartography & Geographic Info Systems	1	0.12%	29	0.06%
Chemical Engineering	6	0.73%	612	1.39%
Chemistry	2	0.24%	198	0.45%
Civil Engineering	12	1.47%	464	1.05%
Classical Humanities	2	0.24%	22	0.05%
Communication Sciences & Disorders	5	0.61%	168	0.38%
Communication Arts	22	2.69%	655	1.49%
Community & Environmental Sociology	1	0.12%	69	0.16%
Community & Nonprofit Leadership	12	1.47%	171	0.39%
Computer Sciences	6	0.73%	890	2.02%
Dairy Science	1	0.12%	72	0.16%
Economics	24	2.93%	919	2.09%
Educational Leadership MS***	5	0.61%	-	-
Electrical Engineering	6	0.73%	402	0.91%
Elementary Education	4	0.49%	289	0.66%
Engineering Mechanics	1	0.12%	200	0.45%
English	4	0.49%	388	0.88%
Environmental Sciences	3	0.37%	131	0.30%
Environmental Studies	6	0.73%	249	0.57%
Food Science	4	0.49%	153	0.35%
Forest Science	1	0.12%	44	0.10%
French	3	0.37%	83	0.19%
Gender and Women's Studies	7	0.86%	122	0.28%
Genetics	3	0.37%	291	0.66%
Geography	1	0.12%	89	0.20%
Geological Engineering	3	0.37%	145	0.33%
Geology & Geophysics	2	0.24%	148	0.34%
History	8	0.98%	374	0.85%
History of Science, Medicine & Technology	1	0.12%	7	0.02%
Human Development & Family Studies	20	2.44%	364	0.83%
Industrial Engineering	3	0.37%	334	0.76%

Major	# S-A Majors*	S-A %	# UW Majors*	UW %
Intended: Biomedical Engineering**	4	0.49%	-	-
Intended: Chemical Engineering**	1	0.12%	-	-
Intended: Civil Engineering**	2	0.24%	-	-
Intended: Engineering Mechanics**	1	0.12%	-	-
Intended: Industrial Engineering**	1	0.12%	-	-
Intended: Mechanical Engineering**	3	0.37%	-	-
Intended: Nutritional Sciences**	3	0.37%	-	-
International Studies	5	0.61%	324	0.74%
Journalism	8	0.98%	564	1.28%
Kinesiology	41	5.01%	533	1.21%
Kinesiology MS***	3	0.37%	-	-
Legal Studies	7	0.86%	228	0.52%
Life Sciences Communication	41	5.01%	193	0.44%
Materials Science & Engineering	2	0.24%	159	0.36%
Mathematics	3	0.37%	407	0.92%
Mechanical Engineering	10	1.22%	914	2.08%
Microbiology	3	0.37%	283	0.64%
Molecular Biology	1	0.12%	82	0.19%
Nuclear Engineering	2	0.24%	141	0.32%
No Major Code	216	26.41%	6378	14.48%
Nursing	3	0.37%	64	0.15%
Nutritional Sciences	5	0.61%	291	0.66%
Personal Finance	20	2.44%	153	0.35%
Pharmacy	1	0.12%	47	0.11%
Philosophy	4	0.49%	132	0.30%
Physical Education	1	0.12%	9	0.02%
Physics	1	0.12%	130	0.30%
Political Science	21	2.57%	734	1.67%
Pre-Interior Architecture**	1	0.12%	-	-
Pre-Nursing**	6	0.73%	-	-
Psychology	14	1.71%	960	2.18%
Rehabilitation Psychology	9	1.10%	211	0.48%
Retailing & Consumer Behavior	2	2.08%	207	0.47%
Russian	1	0.12%	39	0.09%
Social Welfare	2	0.24%	170	0.39%
Sociology	27	3.30%	276	0.63%
Spanish	6	0.73%	511	1.16%
Statistics	1	0.12%	131	0.30%
Wildlife Ecology	1	0.12%	95	0.22%
Zoology	5	0.61%	221	0.50%
<b>Total</b>	<b>803</b>	<b>99.92%</b>	<b>29782</b>	<b>67.66%</b>

\*As students with more than one major are counted as one unit in each major, the total number of majors may exceed the total number of students.

\*\*Pre-major degrees are not included in the UW-Madison Institution report of majors for all students.

\*\*\* Graduate degrees that are not included in the undergraduate student body percentage calculation.

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Appendix H



NCAA Compliance Audit at  
University of Wisconsin-Madison

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Office of Internal Audit

Report Control # 2018-2  
August 16, 2017

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Office of Internal Audit  
780 Regent Street, Suite 200  
Madison, Wisconsin 53715  
(608) 263-4397  
[www.wisconsin.edu/offices/audit/](http://www.wisconsin.edu/offices/audit/)

## OPINION

To: The University of Wisconsin System Board of Regents Audit Committee

As more fully described within the *Objectives, Scope, and Approach* section of this report, we have performed an internal audit of National Collegiate Athletic Association (NCAA) Compliance at the University of Wisconsin-Madison (UW-Madison or University) for the period of July 1, 2016 through June 30, 2017. NCAA compliance is the responsibility of management of the UW-Madison's Athletic Department. Our responsibility is to express an opinion after evaluating the results of internal audit procedures described within the *Objectives, Scope, and Approach* section of this report.

In our opinion, as it relates solely to the audit objectives described within this report, UW-Madison has achieved an overall audit rating of excellent. This overall audit rating considers that no compliance matters were identified based on the objectives listed in the *Objectives, Scope, and Approach* section of this report. A description of audit ratings is included as *Attachment A* to this report.

The performance of an internal audit includes performing procedures and applying professional judgment in the evaluation of results. The Institute of Internal Auditors, internationally recognized as the official governing body over the profession of internal auditing, recognizes that audit procedures, even when performed with due professional care, do not guarantee that all significant risks, errors, or irregularities will be identified. Our audit does not provide a legal determination of compliance with all applicable UW System, federal, and state regulations.

This report is the result of the Office of Internal Audit's evaluation of the information described within the *Objectives, Scope, and Approach* section of this report, and is intended solely for the information of management of UW-Madison and the Board of Regents of UW System. This restriction is not intended to limit the distribution of this report, which upon final issuance is a matter of public record.

We greatly appreciate the assistance and cooperation of staff at UW-Madison who provided information during the conduct of this audit.

A handwritten signature in cursive script that reads "Amanda Nehmer".

---

Amanda Nehmer, CPA  
Director, Office of Internal Audit

August 16, 2017

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## OBJECTIVES, SCOPE, AND APPROACH

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The objective of this audit was to determine if the internal controls were adequately designed and operating effectively for the fiscal year ended June 30, 2017. The internal controls have been designed and implemented to help ensure the UW-Madison Athletic Department's compliance with regulations outlined in the "NCAA 2016-2017 Division I Manual – August" for the selected topics.

Our examination included the recommended audit procedures suggested by the comprehensive program in the NCAA Division I Compliance Audit Guide published by the Association of College and University Auditors. This comprehensive program provides for a general understanding of the compliance system with limited substantive work involving testing and data examination. This was an examination of 12 of the 15 compliance areas as identified below.

- |                                 |                                 |
|---------------------------------|---------------------------------|
| 1. Governance and Organization  | 7. Camps and Clinics            |
| 2. Initial Eligibility          | 8. Rules Education              |
| 3. Continuing Eligibility       | 9. Playing and Practice Seasons |
| 4. Transfer Eligibility         | 10. Student-Athlete Employment  |
| 5. Financial Aid Administration | 11. Amateurism                  |
| 6. Recruiting                   | 12. Commitment to Compliance    |

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## AUDIT COMMENTS

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During our audit, we noted no compliance matters based on the objectives noted herein.



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## ATTACHMENT A: OVERVIEW OF AUDIT RATINGS

### *Overall Audit Ratings*

The overall audit rating is designed to gauge the overall performance of the individual auditable unit against the strategies, objectives, and risks of the organization; and the expectations of senior management, the Board of Regents, and other stakeholders. This rating is based upon the opinion of the Office of Internal Audit, and considers the frequency and materiality of internal control and compliance matters identified related to the scope and audit objectives. Overall audit ratings are classified as follows:

Overall Audit Rating	Description
Excellent	Overall performance meets or exceeds expected levels, and limited or no internal control or compliance matters were identified. To the extent limited matters were identified, all such matters received a low priority rating.
Satisfactory, with opportunity for improvement	Overall performance is generally satisfactory, but opportunities for improvement exist.
Unsatisfactory	Overall performance is unsatisfactory. During the audit, internal control or compliance matters were identified that either have caused or could cause significant errors, omissions, fraud, or other adversities to go undetected.

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## Appendix I

### **Standards for Safeguarding Institutional Governance of Intercollegiate Athletics University of Wisconsin- Madison's Annual Report for 2016-2017**

As required by the Big Ten Conference and University of Wisconsin-Madison's Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), the University has conducted its annual review of the effectiveness of the Standards. The time period covered by this review is August 1, 2016 through July 31, 2017. A copy of the University's Standards (Appendix omitted), is included with this Annual Report as Exhibit 1.

#### Organizational Governance Standards

The allocation of authority, responsibility and accountability for intercollegiate athletics at the University remains as stated in the University's Standards. The Chancellor of the University, subject to the general oversight of the Board of Regents of the University of Wisconsin System, and working within the constructs of the principles of shared governance, continues to have ultimate authority, responsibility, and accountability for the administration of intercollegiate athletics. While retaining ultimate authority, the Chancellor has delegated the authority, responsibility and accountability for the day-to-day administration of intercollegiate athletics to the Athletic Director. The University's Athletic Board continues to exercise the authority of the faculty as part of the University's shared-governance system.

#### Operational Standards

In order to determine whether the University achieved compliance with the Operational Standards, the Office of Legal Affairs reviewed the Standards with the following members of the University community, who would be in a position to verify such compliance and identify any deviations from the requirements of the Standards:

- Senior Associate Athletic Director for Student Services, Mr. Doug Tiedt;
- Associate Athletic Director for Compliance, Ms. Katie Smith;
- Registrar, Mr. Scott Owczarek;
- Director of the Office of Admissions and Recruitment, Mr. André E. Phillips;
- Associate Dean of Students, Mr. Argyle Wade;
- Assistant Athletic Director for Sports Medicine, Mr. Michael Moll;
- Head Team Physician, Dr. David T. Bernhardt; and
- Director of Financial Aid, Mr. Derek Kindle.

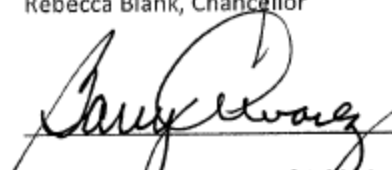
Each of these members of the University community has provided a written statement comparing their own experiences with the requirements of the Standards. These written statements have also been attached to this Annual Report as Exhibit 2.

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### Conclusion

Based upon our review of the statements contained in Exhibit 2, we believe that the University is achieving compliance with the Standards and taking action to avoid governance-related problems in intercollegiate athletics. The University will remain vigilant regarding continuing compliance, and will report any revisions to its Standards document to the Conference within thirty days of the adoption of any such revision.

 11/3/17  
Rebecca Blank, Chancellor (date)

 10/20/17  
Barry Alvarez, Director of Athletics (date)

 10/24/17  
Peter Miller, Athletic Board Chair (date)

**UNIVERSITY OF WISCONSIN-MADISON**  
**STANDARDS FOR SAFEGUARDING INSTITUTIONAL GOVERNANCE**  
**OF**  
**INTERCOLLEGIATE ATHLETICS**

**Introduction**

At its June 1, 2014 meeting, the Big Ten Council of Presidents/Chancellors adopted "The Big Ten Conference Standards for Safeguarding Institutional Governance of Intercollegiate Athletics" (the "Conference Standards"). The Conference Standards embody the firm and common commitment of each Big Ten Conference member institution to the core principle that intercollegiate athletics must be properly aligned with the institution's overall educational mission. The University of Wisconsin-Madison fully supports the Conference Standards, and adopts this document to demonstrate its commitment to the principles contained therein. While many of the requirements of the Conference Standards are current University policy and practice, the University is pleased to adopt this document and to fully implement the Conference Standards. To the extent any existing policies or practices at the University are contrary to the principles and standards contained in this document, this document controls.

**Basic Principles**

In accordance with the principles set forth by both the Conference Standards and the Big Ten Handbook, the University affirms that intercollegiate athletics is an integral part of the educational mission of the institution, and that accordingly, governance of intercollegiate athletics should be consistent with, and not independent from, the governance applicable to other University units and programs.

**Organizational Governance Standards**

The Chancellor of the University, subject to the general oversight of the Board of Regents of the University of Wisconsin System, and working within the constructs of the principles of shared governance, has ultimate authority, responsibility, and accountability for the administration of intercollegiate athletics. There are no exceptions to this authority, responsibility, or accountability.

While retaining ultimate authority, the Chancellor has delegated the authority, responsibility and accountability for the day-to-day administration of intercollegiate athletics to the Athletic Director. There are no exceptions to this delegation.

The Athletic Board exercises the authority of the faculty as part of the University's shared-governance system. The Athletic Board is a University Committee with membership, functions



1

and responsibilities set forth in the University's Faculty Policies and Procedures.<sup>1</sup> The "authority of the faculty" in the University's shared-governance system must be understood in the context of the Chancellor being ultimately responsible for the institutional control of athletics. However, Wisconsin law recognizes that chancellors are expected to consult with faculty in discharging their responsibilities and recognizes the role of the faculty in governance.<sup>2</sup> In this way, University faculty has the shared responsibility for academic and educational activities and faculty personnel matters.<sup>3</sup>

### **Operational Standards for Athletics**

The University reaffirms its policies and operational standards in the following areas: 1) Academic Support; 2) Institutional, Conference, and NCAA Rules Compliance; 3) Admissions; 4) Student Discipline and Codes of Conduct; 5) Medical and Athletic Training Services; and 6) Cost of Attendance.

#### **1. Academic Support**

##### *Academic Success*

The University is committed to providing student-athletes with academic support and counseling (e.g., academic advising) that is adequate and appropriate for their progress toward a degree and graduation.<sup>4</sup> The personal and academic well-being of every student-athlete is the primary concern of the University and the Athletic Board.

##### *Academic Integrity*

The University is committed to both the detection and prevention of (a) academic fraud and misconduct, and (b) abusive use of independent study or clustering of student-athletes in particular courses or majors.<sup>5</sup>

<sup>1</sup> Appendix 1, University of Wisconsin-Madison Faculty Policies and Procedures ("FPP"), Section 6.26.

<sup>2</sup> Wisconsin Statute Section 36.09(4).

<sup>3</sup> For more information regarding the Role of the Athletic Board, see Appendix 2, Faculty Document 2114, "Role of the Athletic Board."

<sup>4</sup> For a detailed review of the steps the University takes to provide student-athletes with academic support, see Appendix 3, Office of Academic Services Handbook ("OAS Handbook"), pgs. 25 ("Advisors"), 27 ("Learning Specialists"), 29 ("Mentors"), 33 ("Individual Tutoring & Drop-In Study Groups"); see also Appendix 4, 2008-2009 Division 1 Athletics Certification Self-Study Instrument ("Self Study"), pgs. 33-35 (point 8) and pgs. 65-91 ("Operating Principle 2.2, Academic Support"); see also Appendix 5, 2013-2014 Badger Student-Athlete Handbook and Planner ("SA Handbook") pgs. 10 ("The Shared Responsibility of Academic Success" and "Staff"), and 12 ("Services and Programs").

<sup>5</sup> For a detailed review of the steps the University takes to detect and prevent such academic problems, see Appendix 3, OAS Handbook, pgs. 14 ("Academic Misconduct"), 20 ("Writing and Editing Guidelines"), 21 ("Ethical Conduct"), 25 ("Advisors"), 36 ("Class Checking"), and 37 ("Directed Study"); see also Appendix 5, SA Handbook, pgs. 60-64, ("Academic Misconduct Guide for Students"); see also Appendix 9, Coaches Orientation Handbook ("Coaches Handbook"), pgs. 61-64 ("Directed Study Policy").

### *Prevention of Improper Influence*

In order to ensure that athletic academic support staff members are free from potential improper influence, coaches shall not have direct responsibility for, or exercise undue or improper influence over, the hiring or supervision of any member of the academic support staff. Further, coaches shall not attempt to inappropriately influence any member of the academic support staff in order to obtain or maintain the academic eligibility of a student athlete. While a coach may have input or be otherwise involved in the hiring or evaluation of the performance of an academic support staff member, the ultimate authority for hiring and supervising academic support staff will reside with the Associate Athletic Director for Student Services.

In addition, coaches shall not attempt to inappropriately influence any faculty member. To prevent the potential for improper influence, communication between the athletics department staff and faculty regarding a student-athlete's performance in class shall be conducted through the Associate Athletic Director for Student Services, the staff members of the Office of Academic Services, staff members of the Office of Compliance, or through the Faculty Athletics Representative.<sup>6</sup>

In addition to reporting to the Athletic Director, the Associate Athletic Director for Student Services reports monthly to the Athletic Board, chaired by the Faculty Academics Representative, regarding academic performance and support.

## 2. Institutional, Conference, and NCAA Rules Compliance

### *Compliance Success*

The University is committed to the detection and prevention of breaches of institutional, conference and NCAA rules.<sup>7</sup> The University does and will maintain appropriate and adequate compliance staffing in order to maintain a compliant environment. In addition to the five full-time employees devoted exclusively to compliance issues, compliance is considered to be a shared responsibility at the University. That is, other athletics department personnel, the

<sup>6</sup> Coaches are instructed at yearly coaches meetings not to contact campus instructional faculty or staff. See Appendix 9, Coaches Handbook, pg. 7 ("Academic Services will make all contact with professors."); see also, Appendix 6, University of Wisconsin, Division of Intercollegiate Athletics, Compliance Education for New Staff ("Compliance Education") (As part of the hiring process, all coaches are told to utilize the resources available and warned not to "directly contact individuals from the Registrar, Housing, Admissions, Big Ten, etc.").

<sup>7</sup> For a detailed review of the steps the University takes to detect and prevent such breaches, see Appendix 4, Self Study, pgs. 17-23; see also Appendix 5, SA Handbook, pgs. 39-54 ("Big Ten/NCAA Rules & Regulations"); see also Appendix 6, Compliance Education; see also Appendix 7, Compliance Manual, The University of Wisconsin Division of Intercollegiate Athletics ("Compliance Manual").



Faculty Athletics Representative, and the head coaches and administrators outside of the athletic department who are responsible for the certification of student-athletes for financial aid and practice and competition eligibility, are all expected to assume a primary role in ensuring compliance with all rules.<sup>8</sup>

#### *Prevention of Improper Influence*

In order to ensure that athletic compliance staff members are free from potential improper influence, coaches shall not have direct responsibility for, or exercise undue or improper influence over, the hiring or supervision of any member of the athletic compliance staff. Further, coaches shall not attempt to influence inappropriately any member of the athletic compliance staff in any way. While a coach may have input or be otherwise involved in the hiring or evaluation of the performance of an athletic compliance staff member, the ultimate authority for hiring and supervising athletic compliance staff will reside with the Associate Athletic Director for Compliance. Communication between the athletics department staff and such compliance constituents as the Registrar's Office, the Student Financial Services Office, Big Ten and NCAA regarding the application of NCAA or Big Ten rules shall be conducted through the Associate Athletic Director for Compliance or staff members of the Office of Compliance.

In addition to reporting to the Athletic Director, the Associate Athletic Director for Compliance reports monthly, for oversight purposes, to the Chair of the Athletic Board, (which is chaired by the Faculty Academics Representative), regarding institutional, Big Ten and NCAA compliance. The Assistant Athletic Director for Compliance shall also make available any information or reports that may be requested by the Vice Chancellor for Legal Affairs.

### 3. Admissions

#### *Admission Decisions*

The final decision-making authority for the admission of potential student-athletes resides in the same office that admits other undergraduate applicants to the University, the Office of Admissions and Recruitment ("Admissions"). Student-athletes progress through the admissions process in the same manner as other applicants.<sup>9</sup> Admissions utilizes a holistic, competitive, and selective review process. The goal is to recruit, admit, and enroll a high quality and diverse freshman class. Admissions seeks students from groups that are underrepresented at the University, including not only ethnic minorities, but international students, those from rural Wisconsin farm backgrounds, first-generation college students, women and men who have

<sup>8</sup> For more information regarding this shared responsibility, see Appendix 6, Compliance Education; see also Appendix 7, Compliance Manual pgs. 6 ("Institutional Control") and 7 ("Compliance Philosophy").

<sup>9</sup> For more information regarding admission of potential student-athletes, see Appendix 3, OAS Handbook, pgs. 46-63 ("Admissions"); see also Appendix 8, "Requirements and Expectations" document created and maintained by the Office of Admissions; see also Appendix 9, Coaches Handbook pgs. 40-41 ("Admissions Information").

served our country in the armed forces, and women interested in STEM (science, technology, engineering, or math) majors. Admissions seeks students with special talent in music, dance, art, athletics, or other areas of the University community.

#### *Prevention of Improper Influence*

In order to prevent the potential for improper influence, communication between athletics department staff, and either Admissions or Admissions personnel from individual schools and colleges regarding prospective student-athletes, shall be conducted through the Associate Athletic Director for Student Services or the staff members of the Office of Academic Services.<sup>10</sup>

#### 4. Student Discipline and Codes of Conduct

##### *University and Athletic Department Discipline*

Under the authority of the University's Division of Student Life, student-athletes shall be subject to general disciplinary rules and codes of conduct applicable to other students at the University, and shall be subject to the same procedures and sanctions.<sup>11</sup> In addition to, and independent from the process managed by the Division of Student Life, student-athletes are further subject to the Student-Athlete Discipline Policy and to individual team rules.<sup>12</sup>

#### *Prevention of Improper Influence*

In order to prevent the potential for improper influence, communication between athletics department staff and the Division of Student Life regarding student-athletes shall be conducted through the Associate Athletic Director for Student Services or the staff members of the Office of Academic Services.<sup>13</sup>

<sup>10</sup> Coaches are instructed at yearly coaches meetings not to contact Admissions. See Appendix 9, Coaches Handbook, pg. 7 ("Academic Services will make all contact with the Office of Admissions."); see also, Appendix 6, Compliance Education (As part of the hiring process, all coaches are told to utilize the resources available and warned not to "directly contact individuals from the Registrar, Housing, Admissions, Big Ten, etc.").

<sup>11</sup> For more information regarding the application of general disciplinary rules of the University to student athletes, see Appendix 5, SA Handbook pgs. 60 ("Academic Misconduct Guide for Students"), and 64 ("Institutional Discipline" and "Violations of University Regulations").

<sup>12</sup> For a detailed explanation of the Student Athlete Discipline Policy, see SA Handbook, pgs. 67-71 ("Athletic Department Rules and Policies") and pg. 72 ("Violations of Team Rules").

<sup>13</sup> Coaches are instructed at yearly coaches meetings not to contact the University's Division of Student Life. See Appendix 6, Compliance Education (As part of the hiring process, all coaches are told to utilize the resources available and warned not to "directly contact individuals from the Registrar, Housing, Admissions, Big Ten, etc.").



## 5. Medical and Athletic Training Services

### *Medical Decisions*

The University places priority on a student-athlete's health over other considerations.<sup>14</sup> The personal and academic well-being of every student-athlete is the primary concern of the University and the Athletic Board. Health-related policies, procedures and protocols, including those related to student-athlete concussions,<sup>15</sup> will be followed.

Medical Services to student-athletes at the University are offered in a medical model of care under which the diagnosis and treatment of student-athletes is the ultimate responsibility of the physicians employed by the University of Wisconsin School of Medicine and Public Health, administratively managed by its Division of Sports Medicine in the Department of Orthopedics and Rehabilitation. The Athletic Department's licensed athletic trainers practice under the supervision of these physicians and the Assistant Athletic Director for Sports Medicine. Each Head Team Physician is appointed by the Chair of the Department of Orthopedics and Rehabilitation. The Head Team Physician and the Assistant Athletic Director for Sports Medicine assume joint responsibility for quality assurance and the monitoring of student-athlete care on an ongoing basis. A Medical Advisory Committee reviews and advises policies and procedures related to the delivery of medical services to student-athletes. The committee consists of the Chair of the Division of Sports Medicine, the Head Team Physician, Athletic Department administrators, a representative from UW Hospital and Clinics and two members of the Athletic Board.

### *Prevention of Improper Influence*

The final decision regarding student-athlete participation, in practice or competition, resides with the medical and athletic training staff.<sup>16</sup> In order to ensure that medical and athletic training staff are able to exercise their best professional judgment in caring for student-athletes, coaches shall not have direct responsibility for, or exercise undue or improper influence over, the hiring or supervision of any member of the medical or athletic training staff who works with the coach's own team. Further, coaches shall not attempt to influence

<sup>14</sup> See Appendix 5, SA Handbook, pg. 79 ("Sports Medicine Policy" and "Pregnancy Policy"); see also Appendix 10, Competition and Practice Injury Management Plan; see also Appendix 11, Concussion Management Plan.

<sup>15</sup> See Appendix 10, Competition and Practice Injury Management Plan; see also Appendix 11, Concussion Management Plan.

<sup>16</sup> Coaches' employment contracts each state that "[c]oach hereby understands and agrees that the final decision regarding student-athlete participation in organized practices and/or competitions shall be made by the Division's medical and training room staff," and that "[t]his provision is essential to this Employment Agreement and violation thereof may be considered just cause for termination."

inappropriately any member of the medical or athletic training staff regarding the medical treatment of a student athlete.

#### 6. Cost of Attendance

##### *Determination of Cost of Attendance*

The process for determining the cost of attendance for student-athletes shall be essentially the same process utilized for all students. Cost of attendance is determined by the Office of Student Financial Aid.<sup>17</sup>

##### *Prevention of Improper Influence*

Coaches shall not attempt to inappropriately influence any member of the Financial Aid staff in order to adjust cost of attendance values to better serve recruiting or other athletically-related interests.<sup>18</sup> In order to prevent the potential for improper influence, communication between athletics department staff, and the Office of Student Financial Aid, shall be conducted through the Associate Athletic Director for Compliance. The Director of Financial Aid should notify the Chancellor or designee of any inappropriate communication relating to financial aid policy received from any booster or official of the University of staff member in the Athletics Department.

#### Concern Reporting

The University recognizes that ensuring compliance with the six areas of operational standards set forth above necessarily requires that individuals have the ability to report concerns, free from fear of retaliation, regarding whether these standards are being followed. Individuals can and should report any concerns they have in relation to these standards to the Athletic Director, the Associate Athletic Director for Compliance, Compliance staff or the Faculty Athletics Representative, with the knowledge that no retaliation will occur as a result of voicing such concerns. Indeed, the University encourages individuals to report any concerns they may have.

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<sup>17</sup> For the current breakdown of University Cost of Attendance, see Appendix 12, Office of Student Financial Aid, Undergraduate Cost of Attendance, 2015-16.

<sup>18</sup> Coaches are instructed at yearly coaches meetings not to contact the University's Office of Student Financial Aid. See Appendix 6, Compliance Education (As part of the hiring process, all coaches are told to utilize the resources available and warned not to "directly contact individuals from the Registrar, Housing, Admissions, Big Ten, etc.")

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## Ongoing Obligations

### 1. Annual Review

The University will conduct an annual internal review of the effectiveness of these Conference Standards.

### 2. Reporting Requirements

Following the internal annual review, the University will report to the Big Ten Conference Office on how it is achieving compliance with the Conference Standards, and how it is taking action to avoid governance-related problems in athletics. Within this report, the University will describe to the Big Ten Conference Office any violation of the Conference Standards.<sup>19</sup> The University will report to the Big Ten Conference Office any revisions to this document, or any material revisions to any incorporated Appendix, within thirty days of the adoption of any such revision.

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<sup>19</sup> Within this requirement, it is understood that identifying and addressing violations in a timely manner is a characteristic of a properly functioning compliance system—indicative of a system that is working as opposed to a system that is malfunctioning. Accordingly, violations of these standards that are properly identified and addressed in a timely manner are to be accounted for in the annual report within the context of demonstrating the effectiveness of the standards. By contrast, violations that are indicative of systemic failures of the standards (e.g., system malfunctions) are to be reported to the conference office within a timeframe that is contemporaneous to the time at which such failures are discovered.



## Statement of Doug Tiedt

### To Whom It May Concern:

As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2016 through July 31, 2017.

I am the Senior Associate Athletic Director for Student Services. I would expect to be made aware of any problems related to student-athlete academic support, admission, discipline or medical and training services.

With regard to Section 1 of the Standards, "Academic Support;" Section 3 of the Standards, "Admissions;" Section 4 of the Standards "Student Discipline and Codes of Conduct;" and Section 5 of the Standards, "Medical and Athletic Training Services;" I am not aware of any instances of non-compliance with these Standards. More specifically, in my role as Senior Associate Athletic Director for Student Services, I confirm the following:

- The University is committed to both the detection and prevention of academic fraud and misconduct and abusive use of independent study or clustering of student-athletes in particular courses or majors;
- While, as a result of sport calendars and team schedules, multiple student-athletes may end up taking the same classes, there has been no abusive use of clustering that would bring into question the academic integrity of any of those classes;
- No coach had direct responsibility for, or exercised undue or improper influence over, the hiring or supervision of any member of the academic support staff;
- No coach attempted to inappropriately influence any member of the academic support staff in order to obtain or maintain the academic eligibility of a student-athlete;
- The ultimate authority for hiring and supervising academic support staff resided, and will continue to reside, with me;
- I am not aware of any coach attempting to inappropriately influence any faculty member;
- All communication between the Athletic Department staff and faculty regarding a student-athlete's performance in class was conducted through me, the staff members of my office, the staff members of the Office of Compliance, or through the Faculty Athletics Representative;

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Kellner Hall • 1440 Monroe Street • Madison, Wisconsin 53711  
(608) 262-1866 • [www.uwbadgers.com](http://www.uwbadgers.com)



## Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

- The final decision-making authority for the admission of potential student-athletes resides in the Office of Admissions and Recruitment ("Admissions"), which is the same office that admits other undergraduate applicants to the University;
- Student-athletes progressed, and will continue to progress, through the admissions process in the same manner as other applicants;
- Communication between Athletic Department staff, and either Admissions or Admissions personnel from individual schools and colleges regarding prospective student-athletes has been appropriately conducted through my office;
- While coaches are occasionally invited by Admissions to provide insight regarding an applicant for admission, I am not aware of any coach attempting to assert undue influence over the admissions process;
- Under the authority of the Division of Student Life, student-athletes were, and continue to be, subject to general disciplinary rules and codes of conduct applicable to other students at the University, and were, and continue to be subject to the same procedures and sanctions;
- Any actions taken by the Athletic Department under its own Student-Athlete Discipline Policy or under any individual team rules were in addition to, and independent from, the process managed by the Division of Student Life;
- Communication between Athletic Department staff and the Division of Student Life regarding student-athletes was, and will continue to be, conducted through my office;
- I am not aware of any coach attempting to influence inappropriately any member of the staff of the Division of Student Life;
- The final decision regarding student-athlete participation, in practice or competition, resided, and will continue to reside, with the medical and athletic training staff;
- Coaches did not have direct responsibility for, or exercise undue or improper influence over, the hiring or supervision of any member of the medical or athletic training staff; and
- I am not aware of any coach attempting to influence inappropriately any member of the medical or athletic training staff regarding the medical treatment of a student-athlete.

I further confirm that I am familiar with the "Concern Reporting" section of the Standards, and that I am encouraged to report any future concerns I may have regarding compliance with the Standards.

Doug Tiedt 09/17/17  
Doug Tiedt (date)



---

## Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Statement of Katie Smith

To Whom It May Concern:

As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2016 through July 31, 2017.

I am the Associate Athletic Director for Compliance. I would expect to be made aware of any problems related to compliance with institutional, conference or NCAA rules and any problems related to eligibility of student-athletes.

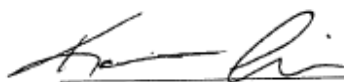
With regard to Section 1 of the Standards, "Academic Support;" Section 2 of the Standards, "Institutional, Conference, and NCAA Rules Compliance;" and Section 6 of the Standards "Cost of Attendance," I am not aware of any instance of non-compliance with these Standards. More specifically, in my role as Associate Athletic Director for Compliance, I confirm the following:

- I am not aware of any coach attempting to inappropriately influence any member of the academic support staff in order to obtain or maintain the academic eligibility of a student athlete;
- I am not aware of any coach attempting to inappropriately influence any faculty member;
- All communication between the Athletic Department staff and faculty regarding a student-athlete's performance in class was conducted through the Senior Associate Athletic Director for Student Services, the staff members of the Office of Academic Services, the staff members of my office, or through the Faculty Athletics Representative;
- No coach had direct responsibility for, or exercised undue or improper influence over, the hiring or supervision of any member of the athletic compliance staff;
- No coach attempted to influence inappropriately any member of the athletic compliance staff in any way;
- The ultimate authority for hiring and supervising athletic compliance staff resided, and will continue to reside, with me;
- Communication between the Athletic Department staff and such compliance constituents as the Registrar's Office, the Student Financial Services Office, Big Ten and NCAA regarding the application of NCAA or Big Ten rules was and will continue to be conducted through my office;
- I am not aware of any coach attempting to inappropriately influence any member of the Financial Aid staff in order to adjust cost of attendance values to better serve recruiting or other athletically-related interests; and

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

- Communication between Athletic Department staff, and the Office of Student Financial Aid has been conducted through my office.

I further confirm that I am familiar with the "Concern Reporting" section of the Standards, and that I am encouraged to report any future concerns I may have regarding compliance with the Standards.

 9/21/17  
Katie Smith (date)

---

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Statement of Scott Owczarek

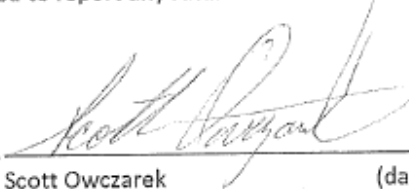
To Whom It May Concern:

As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2016 through July 31, 2017.

I am the University's Registrar. In that role, both the Athletic Eligibility Certification Officer and the Athletic Academic Eligibility Coordinator report to me through the Assistant Registrar for Administration, Reporting, and Eligibility Services. I would expect to be kept informed of any issues or problems related to monitoring of student-athlete compliance with institutional requirements, NCAA and B1G Ten policies regarding progress toward degree status, certification of eligibility (for incoming freshman, transfer and continuing student-athletes), and the completion and submission of two annual reports required by the NCAA, the Academic Performance Plans and Graduation Success Rates. I am unaware of any instance in which a coach or any other member of the Athletic Department exerted any inappropriate influence in any of these areas.

With regard to Section 1 of the Standards, "Academic Support" and Section 2 of the Standards, "Institutional, Conference, and NCAA Rules Compliance," I am not aware of any non-compliance during the year under review. More specifically, in my role as University Registrar, I confirm that my office's communication with the Athletic Department in those areas has appropriately been through either the Associate Athletic Director for Student Services or the Associate Athletic Director for Compliance.

I further confirm that my staff and I are familiar with the "Concern Reporting" section of the Standards, and we are encouraged to report any future concerns we may have regarding compliance with the Standards.

  
Scott Owczarek (date) 15SEP17



Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Statement of André E. Phillips

To Whom It May Concern:

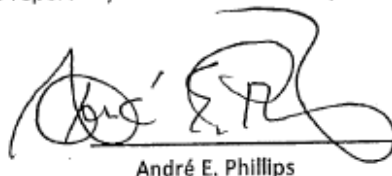
As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2016 through July 31, 2017.

I am the Director of the Office of Admissions and Recruitment. The individuals responsible for making decisions regarding the admission of potential students to the University report to me. I would expect to be kept informed of any issues or problems related to the admission of student-athletes to the University.

With regard to Section 3 of the Standards, "Admissions," I am not aware of any non-compliance during the year under review. More specifically, in my role as Director, I confirm the following:

- Student-athletes progressed, and will continue to progress, through the admissions process in the same manner as other applicants;
- The final decision-making authority for the admission of potential student-athletes resides in my office, which is the same office that admits other undergraduate applicants to the University;
- Communication between Athletic Department staff, and my office, including admissions personnel from individual schools and colleges regarding prospective student-athletes, has been appropriately conducted through the Associate Athletic Director for Student Services or the staff members of the Office of Academic Services; and
- While coaches are occasionally invited by my office to provide insight regarding an applicant for admission, no coach has attempted to assert undue influence over the admissions process.

I further confirm that I am familiar with the "Concern Reporting" section of the Standards, and that I am encouraged to report any future concerns I may have regarding compliance with the Standards.

 10/20/17

André E. Phillips

(date)



October 18, 2017

To Whom It May Concern:

As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2016 through July 31, 2017.

I am the Assistant Vice Provost, Chief of Staff and Associate Dean of Students within the Division of Student Life. In that role, I oversee the Division's Office of Student Conduct and Community Standards ("OSCCS"). For the year under review, the individuals responsible for investigating and adjudicating student conduct at the University reported to me. In this position, I have been made aware of potential issues related to student conduct throughout the year under review, and would expect to be kept informed of any issues or problems related to student-athlete conduct at the University.

With regard to Section 4 of the Standards, "Student Discipline and Codes of Conduct," I am not aware of any non-compliance during the year under review. More specifically, in my role as Assistant Vice Provost and Associate Dean of Students, I confirm the following:

- Under the authority of the OSCCS, student-athletes were, and continue to be, subject to general disciplinary rules and codes of conduct applicable to other students at the University, and were, and continue to be subject to the same procedures and sanctions;
- Any actions taken by the Athletic Department under its own Student-Athlete Discipline Policy or under any individual team rules were in addition to, and independent from, the process managed by the OSCCS;
- Communication between Athletic Department staff and the OSCCS regarding student-athletes was, and will continue to be, conducted through the Associate Athletic Director for Student Services or the staff members of the Office of Academic Services; and
- Coaches did not attempt to influence inappropriately any member of the staff of the OSCCS.

I further confirm that I am familiar with the "Concern Reporting" section of the Standards, and that I am encouraged to report any future concerns I may have regarding compliance with the Standards.

Sincerely,

Argyle Wade

Assistant Vice Provost, Chief of Staff and Associate Dean of Students  
Division of Student Life

Division of Student Life

70 Bascom Hall University of Wisconsin-Madison 500 Lincoln Drive Madison, Wisconsin 53706  
Phone: 608-263-5700 Fax: 608-265-5646 Email: [dean@studentlife.wisc.edu](mailto:dean@studentlife.wisc.edu) [www.wisc.edu/students](http://www.wisc.edu/students)

## Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

### Statement of Michael Moll

To Whom It May Concern:

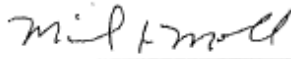
As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2016 through July 31, 2017.

I am the Assistant Athletic Director for Sports Medicine. In that role, I oversee the Athletic Trainers for the University's athletic teams. As Assistant Athletic Director, I would expect to be kept informed of any issues or problems a team Athletic Trainer may be having with regard to student-athlete care.

With regard to Section 5 of the Standards, "Medical and Athletic Training Services," I am not aware of any non-compliance during the year under review. More specifically, in my role as Assistant Athletic Director, I confirm the following:

- I am not aware of any policies, procedures or protocols affecting the health or well-being of a student-athlete, including those related to student-athlete concussions, which have not been followed;
- The final decision regarding student-athlete participation, in practice or competition, resided, and continues to reside, with the medical and athletic training staff;
- Coaches did not, and do not, have direct responsibility for, or exercise undue or improper influence over, the hiring or supervision of any member of the athletic training staff; and
- Coaches did not attempt to influence inappropriately any member of the athletic training staff regarding the medical treatment of any student-athlete.

I further confirm that I am familiar with the "Concern Reporting" section of the Standards, and that I am encouraged to report any future concerns I may have regarding compliance with the Standards.

 9-22-2017  
Michael Moll (date)

## Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Statement of Dr. David T. Bernhardt

To Whom It May Concern:

As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2016 through July 31, 2017.

I am the Team Physician for Women's Volleyball, Women's Crew, Women's Lightweight Crew, Women's Cross Country, Men's Cross Country and Men's Basketball. I am also the Head Team Physician, overseeing the medical care provided by the Team Physicians for the University's other programs. In my role as Team Physician, I have direct experience with the management and treatment of student-athlete injuries. As Head Team Physician, I would expect to be kept informed of any issues or problems another Team Physician may be having with regard to student-athlete medical care.

With regard to Section 5 of the Standards, "Medical and Athletic Training Services," I am not aware of any non-compliance during the year under review. More specifically, in my role as Head Team Physician, I confirm the following:

- Health-related policies, procedures and protocols, including those related to student-athlete concussions, have been followed;
- The final decision regarding student-athlete participation, in practice or competition, resided, and continues to reside, with the medical and athletic training staff;
- Coaches did not, and do not, have direct responsibility for, or exercise undue or improper influence over, the hiring or supervision of any member of the medical staff; and
- Coaches did not attempt to influence inappropriately any member of the medical staff regarding the medical treatment of any student-athlete.

I further confirm that I am familiar with the "Concern Reporting" section of the Standards, and that I am encouraged to report any future concerns I may have regarding compliance with the Standards.

 10/2/2017  
Dr. David T. Bernhardt (date)

## Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

### Statement of Derek Kindle

#### To Whom It May Concern:


As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2016 through July 31, 2017.

I am the Director of Financial Aid. The two individuals responsible for compiling and determining the University's cost of attendance, the Senior Student Services Coordinator and the Assistant Director for Advising, both report to me. I would expect to be kept informed of any issues or problems related to the calculation of cost of attendance or application of cost of attendance to a student-athlete conduct at the University.

With regard to Section 6 of the Standards, "Cost of Attendance," I am not aware of any non-compliance during the year under review, and have confirmed the same with the Senior Student Services Coordinator and the Assistant Director for Advising. In my role as Director of Financial Aid, I confirm the following:

- The process for determining the cost of attendance for student-athletes was, and will continue to be the same process utilized for all students, as determined by the Office of Student Financial Aid;
- No coach or member of the Athletic Department staff has attempted to inappropriately influence any member of the Financial Aid staff in order to adjust cost of attendance values to better serve recruiting or other athletically-related interests; and
- Communication between Athletic Department staff, and the Office of Student Financial Aid has been conducted through the Associate Athletic Director for Compliance.

I further confirm that I am familiar with the "Concern Reporting" section of the Standards, and that I am encouraged to report any future concerns I may have regarding compliance with the Standards. More specifically, I agree to notify the Chancellor or Chancellor's designee of any inappropriate communication relating to financial aid policy received from any booster or official of the University or staff member in the Athletic Department

  
Derek Kindle (date) 9/13/2017



## Appendix J

### 2016-17 Summary of Level III/IV NCAA Violations

Sport/Department	Occurred	Bylaw(s) Involved	Violation
Wrestling	6/12/2015	11.01.6	During the 2015-16 academic year, the Wrestling volunteer coach was employed by the Badger Wrestling Club, which qualified as "an organization funded in whole or in part by the athletics department."
Women's Rowing	9/18/2016	12.10.2; 12.7.2.1; 12.7.3.1	A third-year Women's Rowing student-athlete was allowed to practice for five days after the first competition without being listed on the squad list and prior to completing the required NCAA student-athlete statement and drug-testing consent forms.
Women's Hockey	10/26/2016	13.4.1	Assistant Women's Hockey coach impermissibly replied to an email from a freshman prospect.
Women's Rowing	10/28/2016	13.6.7.1; 13.6.7.5	During an official visit weekend, the Women's Rowing coaching staff directly paid for entertainment expenses for six prospective student-athletes in addition to providing the maximum permissible amount of host money to their student hosts.
Men's Basketball	7/30/2016	12.1.2.1.6	Four Men's Basketball student-athletes worked out with an outside individual in a University of Wisconsin athletic facility and did not pay for the session.
Sports Medicine	11/21/2016	12.5.2.1; 12.5.2.1.2	A current student-athlete was included in a picture of a medical rehabilitation device in a tweet from the UW Athletics Sports Medicine department.
Women's Soccer	12/19/2016	13.4.1	A Women's Soccer assistant coach sent an impermissible email response to a sophomore prospect.
Men's Basketball	7/5/2016	13.7.1.1	A Men's Basketball prospect made an unofficial visit to the UW campus during a dead period.
Softball	12/9/2016	13.02.5.5	A Softball prospect visited the UW campus and met with the Softball head coach during a dead period.
Women's Cross Country	1/7/2017	Big Ten Rule 14.6	A Women's Cross Country student-athlete participated in outside competition prior to completing the Outside Competition form
Women's Ice Hockey	1/14/2017	12.5.2.1	The Assistant Director of Marketing and Promotions arranged for a current Women's Hockey student-athlete to read a script on video promoting the university's apparel provider.
Men's Ice Hockey	12/2/2017	13.1.2.1	A Men's Hockey prospect exchanged more than a greeting with two former student-athletes during an unofficial visit
Men's Tennis	2/17/2017	11.01.6	The Men's Tennis volunteer coach impermissibly received an on-campus meal in conjunction with a prospect's unofficial visit.
Men's Track & Field	3/23/2017	16.5.2	During a road trip, two Men's Track & Field student-athletes received two days of breakfast per diem when they were also directly provided with breakfast on those two days.
Women's Tennis	3/6/2017	17.1.7.6.2	A Women's Tennis student-athlete missed a 50-minute class due to a scheduled meeting with the Women's Tennis coaches.
Men's Track & Field	5/2/2017	12.4.4	A Men's Track and Field student-athlete owns a business, and he promoted the business using his name via social media.
Women's Swimming & Diving	4/29/2017	Big Ten Rule 14.6	A Women's Swimming & Diving student-athlete participated in outside competition prior to completing the Outside Competition form
Volleyball	5/1/2017	13.1.1.1; 13.1.2.7	A Volleyball junior prospect had off-campus contact with the UW Volleyball coaching staff and student-athletes prior to the permissible date.
Men's Golf	6/3/2017	Big Ten Rule 14.6	A Men's Golf student-athlete participated in outside competition prior to completing the Outside Competition form

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Football	6/12/2017	13.4.1	A junior-to-be prospect in Football was mistakenly included in a group of senior-to-be prospects who received a general correspondence mailing.
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**Appendix K**





February 8, 2018

Mr. John Robert Behling, President, University of Wisconsin Board of Regents  
Mr. Raymond W. Cross, President, University of Wisconsin System  
1720 Van Hise Hall  
1220 Linden Drive  
Madison, WI 53706

Presidents:

In connection with your oversight of the University of Wisconsin-Madison's intercollegiate athletics program, we are confirming via this letter and supporting documents, to the best of our knowledge and belief, the following pertaining to 2016-17.

There were no instances of any major Level I or Level II compliance violations. We are aware of twenty Level III or Level IV secondary violations of non-compliance with NCAA rules and regulations which occurred during 2016-17.

There were no illegal acts or non-compliance with federal, state, or local law by individuals employed by the institution or representatives of the University of Wisconsin-Madison's athletics interests.

There are no monitoring reviews currently underway by the NCAA, law enforcement officials, or others, except for routine audits done annually or periodically.

There are no allegations of fraud or suspected fraud affecting intercollegiate athletics received in communication from employees, former employees, or others.


The institution has evaluated and updated its gender-equity plan from our previous self-study, dated 2008-2009.

We have processes in place to ensure background checks are performed on all coaches, assistant coaches, contractors, volunteers, student employees, and any other individuals serving as an agent of the institution related to intercollegiate athletics. These processes apply to those involved with offering camps and clinics, and others who participate in activities involving children. Adverse outcomes of background checks are evaluated by Director of Human Resources Holly Weber.

We understand our fiduciary responsibilities to act in the best interest of the institution even if it conflicts with the immediate interests of the athletic department.

The athletic department has not intervened when a student-athlete is being disciplined under regular student conduct rules.

Very truly yours,

  
Chancellor

  
Athletics Compliance Officer

  
Athletic Director

  
Deputy Athletic Director

University of Wisconsin • Intercollegiate Athletics

Kellner Hall • 1440 Monroe Street • Madison, Wisconsin 53711  
(608) 262-1866 • [www.uwbadgers.com](http://www.uwbadgers.com)

**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

Madison, Wisconsin

STATEMENT OF REVENUES AND  
EXPENDITURES – BUDGETARY BASIS

For the Year Ended June 30, 2017

TOGETHER WITH INDEPENDENT AUDITORS' REPORT

AND INDEPENDENT ACCOUNTANTS' REPORT ON  
AGREED-UPON PROCEDURES  
REQUIRED BY THE PROVISIONS OF  
NCAA BYLAW 3.2.4.15

**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

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For the Year Ended June 30, 2017

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## INDEPENDENT AUDITORS' REPORT

To the Chancellor  
University of Wisconsin - Madison  
Madison, Wisconsin

### Report on the Financial Statements

We have audited the accompanying statement of revenues and expenditures - budgetary basis of the University of Wisconsin - Madison Division of Intercollegiate Athletics (the "Athletic Department"), for the year ended June 30, 2017, and the related notes to the statement of revenues and expenditures - budgetary basis.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting described in Note 1.B; this includes determining that the basis of accounting described in Note 1.B is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Athletic Department's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Athletic Department's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the revenues and expenditures of the Athletic Department for the year ended June 30, 2017, in accordance with the basis of accounting described in Note 1.B.

---

To the Chancellor  
University of Wisconsin - Madison

*Emphasis of Matter*

As discussed in Note 1.A., the statement of revenues and expenditures - budgetary basis of the Athletic Department is intended to present the changes in financial position that are attributable to the transactions of the Athletic Department. The financial statement does not purport to, and does not, present fairly the financial position of the State of Wisconsin as of June 30, 2017, the changes in its financial position, or, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

*Basis of Accounting*

We draw attention to Note 1.B. to the financial statements, which describes the basis of accounting. The financial statements are prepared on the budgetary basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

*Baker Tilly Voichau Krause, LLP*

Madison, Wisconsin  
January 16, 2018

**UNIVERSITY OF WISCONSIN-MADISON**  
**DIVISION OF INTERCOLLEGIATE ATHLETICS**  
**STATEMENT OF REVENUES AND EXPENDITURES - BUDGETARY BASIS**  
For the Year Ended June 30, 2017

	Football	Men's Basketball	Men's Hockey	Women's Volleyball	Women's Basketball	Other Sports	Not Team Related	Totals
<b>REVENUES</b>								
Ticket sales	\$ 18,417,190	\$ 6,270,478	\$ 2,374,557	\$ 244,460	\$ 94,177	\$ 134,371	\$ 1,237,956	\$ 28,773,189
Direct institutional support	1,912,435	279,981	403,512	300,742	326,821	2,711,083	424,382	6,358,956
Less - transfers to institution	(2,472,611)	(659,171)	(94,281)	-	(94,281)	-	(3,038,612)	(6,358,956)
Indirect institutional support	-	-	-	-	-	-	2,843,000	2,843,000
Guarantees	3,000,000	42,665	-	10,000	-	18,500	-	3,071,165
Contributions	9,134,523	1,984,991	1,041,116	856,560	1,001,425	2,527,951	5,417,516	21,964,082
In-Kind	77,667	119,791	10,945	-	-	-	1,938,410	2,146,813
Media rights	27,091,541	7,682,129	484,930	121,232	-	-	-	35,379,832
NCAA distributions	-	4,477,032	-	61,709	-	205,181	2,520,451	7,264,373
Conference distributions	8,752,289	112,422	-	-	-	-	28,982	8,893,693
Program, novelty, parking and concession sales	4,382,223	2,389,708	1,399,037	398,075	204,373	396,674	(1,590,183)	7,579,907
Royalties, licensing, advertisements and sponsorships	700,275	105,115	76,105	81,743	89,543	1,251,589	11,459,093	13,763,463
Sports camp revenues	122,200	315,335	86,967	502,941	77,856	1,402,586	325,610	2,833,495
Athletics restricted endowment and investments income	-	-	-	-	-	-	2,080,979	2,080,979
Other operating revenue	101,819	47,997	15,556	7,163	25,258	122,592	4,177,432	4,497,817
Bowl revenues	2,328,858	-	-	-	-	-	-	2,328,858
<b>Total Revenues</b>	<b>73,548,409</b>	<b>23,168,473</b>	<b>5,798,444</b>	<b>2,584,625</b>	<b>1,725,172</b>	<b>8,770,527</b>	<b>27,825,016</b>	<b>143,420,666</b>
<b>EXPENDITURES</b>								
Athletic student aid	5,144,101	742,105	918,438	643,085	711,880	7,196,594	968,418	16,324,621
Guarantees	2,300,000	670,000	22,528	20,000	72,500	22,304	-	3,107,332
Head coaching salaries, benefits, and bonuses paid by the University and related entities	3,098,870	2,037,933	577,818	354,892	723,828	2,679,012	-	9,472,353
Coaches salaries, benefits, and bonuses paid by the University and related entities	3,679,268	1,089,401	573,752	270,118	517,714	2,834,761	-	8,965,014
Support staff/administrative salaries, benefits and bonuses paid by the University and related entities	1,336,846	418,605	244,031	221,202	234,821	576,815	28,180,279	31,212,599
Severance payments	-	-	403,669	-	225,000	-	-	628,669
Recruiting	213,252	59,042	100,160	69,907	139,499	494,419	3	1,076,282
Team travel	1,391,347	1,933,278	699,519	453,996	524,939	4,079,575	96,913	9,179,567
Sports equipment, uniforms and supplies	1,097,083	161,271	244,573	96,588	118,571	1,771,079	-	3,489,165
Game expenditures	1,039,296	288,944	188,004	53,333	195,331	203,177	2,737,025	4,705,110
Fund raising, marketing and promotion	8,605	360	540	429	1,600	545	2,787,677	2,799,756
Sports camp expenditures	30,846	170,527	30,728	289,820	35,805	541,585	82,524	1,181,835
Spirit groups	41,451	14,854	-	-	-	-	159,426	215,731
Athletic facilities debt service, leases and rental fees	7,405,221	1,066,281	973,192	-	798,915	2,208,661	500	12,452,770
Direct overhead and administrative expenditures	2,347,279	567,880	635,534	6,400	566,759	1,307,597	13,440,600	18,872,049
Indirect institutional support	-	-	-	-	-	-	2,843,000	2,843,000
Medical expenditures and insurance	353,073	52,164	82,849	46,044	46,027	2,209,476	53	2,789,686
Memberships and dues	3,357	1,686	622	1,424	1,147	17,105	34,225	59,566
Student athlete meals	204,756	68,619	31,148	18,087	18,117	134,020	976,043	1,450,790
Other operating expenditures	576,721	221,652	91,184	35,444	85,838	321,016	7,896,922	9,228,777
Bowl expenditures	2,875,915	-	-	-	-	-	-	2,875,915
<b>Total Expenditures</b>	<b>33,147,287</b>	<b>9,564,602</b>	<b>5,818,289</b>	<b>2,580,769</b>	<b>5,018,291</b>	<b>26,597,741</b>	<b>60,203,608</b>	<b>142,930,587</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 40,401,122</b>	<b>\$ 13,603,871</b>	<b>\$ (19,845)</b>	<b>\$ 3,856</b>	<b>\$ (3,293,119)</b>	<b>\$ (17,827,214)</b>	<b>\$ (32,378,592)</b>	<b>\$ 490,079</b>

See accompanying notes to statement of revenues and expenditures - budgetary basis.

**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

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REVENUES AND EXPENDITURES – BUDGETARY BASIS  
For the Year Ended June 30, 2017

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**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

**NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS  
For the Year Ended June 30, 2017**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The accompanying statement of revenues and expenditures – budgetary basis has been prepared on the budgetary basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP). The budgetary basis for the University of Wisconsin-Madison Division of Intercollegiate Athletics represents the accounting principles used in managing its operations in accordance with its budgetary procedures. The Governmental Accounting Standards Board establishes generally accepted accounting principles for states and local governmental units, including the University of Wisconsin-Madison Division of Intercollegiate Athletics. The most significant differences between the budgetary basis and GAAP (full accrual basis) are as follows:

- > Capital asset acquisitions funded by revenues are reported as expenditures rather than as capital assets.
- > Capital asset acquisitions funded by debt proceeds or from the State of Wisconsin are not reported.
- > Depreciation on capital assets is not reported.
- > Long-term debt proceeds are not reported as other financing sources or as a liability.
- > Principal payments on long-term debt are reported as expenditures rather than as a reduction of a liability.
- > In-kind contributions are reported as revenues and expenditures in the year the goods were received or services provided to the Division of Intercollegiate Athletics.

See also Note 1B.

The format of the statement of revenues and expenditures – budgetary basis is based upon the prescribed format of the National Collegiate Athletic Association (NCAA).

**A. REPORTING ENTITY**

The Division of Intercollegiate Athletics (the "Athletic Department") of the University of Wisconsin-Madison (the "University" or "Institution") is responsible for intercollegiate sports programs of the University. The Athletic Director is responsible for the day to day operation of the Athletic Department. The Athletic Department is ultimately governed by the University's Chancellor through the authority delegated by the Board of Regents of the University of Wisconsin System, which is part of the State of Wisconsin.

This report includes the statement of revenues and expenditures – budgetary basis of the Athletic Department's intercollegiate sports programs. All functions related to these intercollegiate sports programs are included.

Officially recognized booster organizations have been established to aid the Athletic Department with its outreach booster efforts. These organizations are not component units of the University and are not under the direct accounting control of the University or Athletic Department. As such, the accompanying statement of revenues and expenditures – budgetary basis excludes the financial activity of these booster organizations. However, the accompanying statement of revenues and expenditures – budgetary basis includes, upon satisfying all donor restrictions, those cash or in-kind contributions made to the Athletic Department by the recognized booster organizations.

**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS  
For the Year Ended June 30, 2017

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

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**A. REPORTING ENTITY (cont.)**

Expenditures of these organizations are excluded from the accompanying statements. The recognized booster organizations at June 30, 2017 are as follows:

Badger Basketball Boosters  
Mendota Gridiron Club, Inc.

**B. BASIS OF ACCOUNTING**

The accompanying statement of revenues and expenditures – budgetary basis has been prepared on the budgetary basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP). Under the budgetary basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Athletic Department considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Significant revenues susceptible to accrual include most operating revenues. Contributions from recognized booster organizations generally are recorded as revenues when received in cash or in-kind because they are not measurable or available until actually received. Cash receipts from advance ticket sales related to athletic events to be held in the subsequent year are deferred and will be recognized as revenues during the year the event takes place.

Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a liability when expected to be paid with expendable available financial resources. Guaranteed payments to nonconference football opponents are reported as expenditures. Ticket sales shared with conference opponents are netted against gross ticket revenues.

Tuition waivers are recorded as athletic student aid. The value of the Under Armour merchandise received is reported under the sports or other team expenditure categories while revenue is recorded under corporate sponsorships.

**C. MEASUREMENT FOCUS**

The measurement focus of the statement of revenues and expenditures – budgetary basis is the flow of current financial resources concept. Under this concept, sources and uses of financial resources, including capital outlays funded by operating revenues and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue. Liabilities for claims, judgments, compensated absences and pension contributions which will not be currently liquidated using expendable available financial resources are not recognized as current expenditures. These related expenditures are recognized when the liabilities are liquidated.

**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS  
For the Year Ended June 30, 2017

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

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***D. CAPITAL ASSETS***

Capital assets acquired for Athletic Department purposes are recorded as expenditures in the statement of revenues and expenditures – budgetary basis when they are funded by operating revenues. Capital assets funded by debt proceeds and the State of Wisconsin are not reported.

Depreciation is not reflected in the statement of revenues and expenditures – budgetary basis. Depreciation is accounted for and reported in Note 8. Depreciation is calculated using the straight-line method.

***E. COMPENSATED ABSENCES***

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Employees are allowed to accumulate unused sick leave and vacation time and carry it forward to future periods. The Athletic Department is charged for sick leave by the State of Wisconsin as the sick leave is earned. Amounts are accumulated by the State of Wisconsin in the accumulated sick leave fund in the state's Comprehensive Annual Financial Report. Therefore, no sick leave liability exists for the Athletic Department. Total vested vacation time and other compensated absences at June 30, 2017 were \$2,691,913.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Vested benefit liabilities are determined on the basis of current salary rates and include salary related payments.

***F. OTHER POSTEMPLOYMENT BENEFITS***

The State of Wisconsin's health insurance program, a cost-sharing multiple employer, defined benefit plan, is an employer-sponsored program offering group medical coverage to eligible employees and retirees of the State of Wisconsin. Under this plan, retired employees of the State are allowed to pay the same healthcare premium as active employees creating an implicit rate subsidy for retirees. This implicit rate subsidy, which is calculated to cover pre-age 65 retirees, is treated as an other postemployment benefit (OPEB) and results in an actuarial determined liability and expense in the State of Wisconsin's Comprehensive Annual Financial report. Details of the plan are included in the financial statements of the University of Wisconsin System for the year ended June 30, 2017. The liability and expense is computed for the entire University of Wisconsin System and is not separately calculated for the Athletic Department.

***G. CLAIMS AND JUDGMENTS***

Claims and judgments are recorded as expenditures if all the conditions of Governmental Accounting Standards Board pronouncements are met. There were no significant claims or judgments at year end.

The Division of Intercollegiate Athletics (DIA) is a unit of a state governmental body. The Board of Regents of the University of Wisconsin System and DIA, as a unit of this state agency, cannot be sued because they have governmental immunity. Claims arising out of employment or agency (excluding employment discrimination claims) must be brought against state employees or agents individually under § 895.46, Wis. Stats.



**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS  
For the Year Ended June 30, 2017

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

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**H. CONTRIBUTIONS**

The Athletic Department receives contributions in support of various intercollegiate sports programs. All contributions for the Athletic Department are initially remitted to the University of Wisconsin Foundation (the "Foundation") which is the official not-for-profit fund raising corporation for the University of Wisconsin-Madison.

The Athletic Department applies some of the contributions for capital outlay (capital assets) needs. Other contributions are used to support the annual operations of the Athletic Department. These contributions are reported as contribution revenues, which are recorded as revenues when they are drawn from the Foundation.

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**NOTE 2 – LONG-TERM DEBT**

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The State of Wisconsin has issued various general obligation bonds, portions of which were for construction of various Athletic Department projects. Total institutional debt as of June 30, 2017 is \$811,430,882.

The general obligation bonds are backed by the full faith and credit of the State of Wisconsin. The Athletic Department's share of these bonds will be retired by Athletic Department program revenues.

For the year ended June 30, 2017, the Athletic Department's debt service payments consisted of the following:

Principal on bonds	\$ 7,562,844
Interest on bonds	<u>4,276,311</u>
Total	<u>\$ 11,839,155</u>

The following represents the unpaid balance of all long-term general obligation debt for which the Athletic Department is financially responsible:

	Issue Year	Original Debt	Maturity Date	Average Interest Rates	Balance 6/30/17
Utility System Improvement					
	2007	\$ 31,802	4/15/20	5.00%	\$ 31,802
	2014	61,491	4/16/18	5.00%	<u>32,878</u>
Total Utility System Improvement					<u>64,680</u>

**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS  
For the Year Ended June 30, 2017

**NOTE 2 – LONG-TERM DEBT (cont.)**

	Issue Year	Original Debt	Maturity Date	Average Interest Rates	Balance 6/30/17
Goodman Softball Complex	2007	\$ 49,423	4/15/20	5.00%	\$ 49,423
	2014	95,564	4/16/18	2.20%	51,096
Total Goodman Softball Complex					100,519
Environmental Management Center	2007	48,746	4/15/20	5.00%	26,870
	2011	26,763	10/17/22	5.00%	26,763
	2014	199,349	4/15/20	5.00%	72,184
	2014	3,356	4/16/18	2.21%	1,794
Total Environmental Management Center					127,611
Camp Randall	2007	17,362,138	4/15/20	5.00%	9,758,098
	2011	431,577	4/15/22	5.00%	431,577
	2011	16,816,187	10/17/22	5.00%	15,244,326
	2012	7,690,868	4/15/25	5.00%	7,690,868
	2013	5,744,354	4/15/25	5.00%	5,239,491
Total Camp Randall					38,364,360
Nielsen Stadium	2007	31,802	4/15/20	5.00%	811
	2011	511	4/15/21	5.00%	246
	2014	3,166	4/16/18	2.70%	2,439
	2015	717	4/16/24	5.00%	6
Total Nielsen Stadium					3,502

**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS  
For the Year Ended June 30, 2017

**NOTE 2 – LONG-TERM DEBT (cont.)**

	Issue Year	Original Debt	Maturity Date	Average Interest Rates	Balance 6/30/17
Crew House					
	2007	\$ 2,030,000	4/15/20	5.00%	\$ 1,084,059
	2011	1,194,973	10/17/22	5.00%	1,194,973
	2012	408,390	4/15/25	5.00%	408,390
Total Crew House					<u>2,687,422</u>
University Ridge Golf Course					
	2007	172,338	4/15/28	5.00%	8,085
	2014	39,301	10/17/23	5.00%	39,301
	2014	62,443	4/14/28	5.00%	62,443
Total University Ridge Golf Course					<u>109,829</u>
Hockey/Swim Facility					
	2011	9,000,000	4/15/31	5.00%	782,078
	2014	10,696	4/14/28	5.00%	10,696
	2015	276,685	4/16/27	4.00%	276,686
	2016	988,642	10/15/27	4.00%	988,642
	2017	5,819,190	10/17/30	4.00%	5,819,190
Total Hockey/Swim Facility					<u>7,877,292</u>
Student Athlete Performance Center					
	2012	31,422,857	4/16/42	5.50%	27,091,071
	2012	8,647,637	4/15/33	5.50%	8,447,149
	2012	6,474,464	5/03/21	5.50%	3,552,123
	2013	1,467,596	5/03/21	5.50%	816,727
	2015	1,327,671	4/16/35	5.00%	1,327,671
	2015	352,770	4/16/21	5.00%	282,443
	2016	2,426,096	10/15/27	4.00%	2,426,095
	2016	1,495,866	4/16/36	4.00%	1,495,866
	2017	1,888,621	10/17/25	4.00%	1,888,621
	2017	514,981	4/14/23	4.00%	514,981
Total Student Athlete Performance Center					<u>47,842,747</u>
Total					<u>\$ 97,177,962</u>

**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS  
For the Year Ended June 30, 2017

**NOTE 2 – LONG-TERM DEBT (cont.)**

Future general obligation debt repayment schedule:

<u>Fiscal Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 6,326,983	\$ 4,321,844	\$ 10,648,827
2019	7,143,719	4,009,375	11,153,094
2020	6,895,494	3,631,597	10,527,091
2021	7,267,653	3,204,010	10,471,663
2022	7,371,293	2,819,633	10,190,926
2023 – 2027	21,357,210	9,973,108	31,330,318
2028 – 2032	14,867,514	6,812,478	21,679,992
2033 – 2037	15,000,240	3,445,712	18,445,952
2038 – 2042	10,947,856	1,356,643	12,304,499
Totals	<u>\$ 97,177,962</u>	<u>\$ 39,574,400</u>	<u>\$ 136,752,362</u>

**NOTE 3 – LONG-TERM CAPITAL LEASES**

The State of Wisconsin (State) established a facility in 1992 that provides lease purchase financing for property and certain service items acquired by state agencies. This facility is the Third Amended and Restated Master Lease between the State acting by and through the Wisconsin Department of Administration and U.S. Bank National Association. Lease purchase obligations under the Master Lease are not general obligations of the State, but are payable from appropriations of State agencies participating in the Master Lease Program, subject to a separate determination. Pursuant to terms of the Master Lease, the Trustee for the facility issues parity Master Lease certificates of participation that evidence proportionate interest of the owners thereof in lease payments.

The capital leases that are the responsibility of University Ridge Golf Course are for various equipment capital assets with terms ranging from 48 to 60 months. Equipment under capital leases is included in capital assets as follows:

Equipment under capital leases	\$ 531,337
Less: Accumulated depreciation	<u>(351,652)</u>
Totals	<u>\$ 179,685</u>

Following is a schedule of future minimum lease payments required under these capital leases:

<u>Fiscal Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 102,296	\$ 12,502	\$ 114,798
2019	57,101	7,583	64,684
2020	59,992	4,692	64,684
2021	33,079	1,986	35,065
2022	15,579	389	15,968
Totals	<u>\$ 268,047</u>	<u>\$ 27,152</u>	<u>\$ 295,199</u>



**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS  
For the Year Ended June 30, 2017

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**NOTE 4 – EMPLOYEES' RETIREMENT SYSTEM**

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All eligible Athletic Department employees participate in the Wisconsin Retirement System ("system"), a cost-sharing defined benefit multiple-employer public employee retirement system (PERS).

All permanent employees expected to work over 600 hours a year are eligible to participate in the system. Covered employees are required by statute to contribute 6.65% of their salary to the plan. The total contributions by the Athletic Department for the year ended June 30, 2017 are unknown.

Details of the plan are included in the financial statements of the University of Wisconsin System for the year ended June 30, 2017.

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**NOTE 5 – COMMITMENTS AND CONTINGENCIES**

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During the ordinary course of business, the Athletic Department enters into various long-term commitments with third parties. These commitments vary in duration and in the amount of resources required to fulfill each commitment. A description of the major commitments in effect at June 30, 2017, and the expiration date of the current agreements are summarized below:

<u>Description of Long-Term Commitment</u>	<u>Expiration Date of Current Agreement</u>
Employment contract – football head coach	January 31, 2022
Employment contract – men's basketball head coach	May 31, 2022
Employment contract – men's hockey head coach	June 30, 2022
Employment contract – women's basketball head coach	May 31, 2022
Employment contract – men's track head coach	June 30, 2020
Employment contract – wrestling head coach	May 31, 2020
Employment contract – volleyball head coach	January 31, 2022
Employment contract – women's hockey head coach	June 30, 2022
Employment contract – men's crew head coach	June 30, 2020
Employment contract – director of strength and conditioning	June 30, 2018
Employment contract – assistant football coach	June 30, 2018
Employment contract – assistant football coach	June 30, 2018
Employment contract – assistant football coach	June 30, 2018
Employment contract – assistant football coach	June 30, 2018
Employment contract – assistant football coach	June 30, 2018
Employment contract – assistant football coach	June 30, 2018
Employment contract – assistant football coach	June 30, 2018
Employment contract – men's tennis head coach	May 31, 2020

**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS  
For the Year Ended June 30, 2017

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**NOTE 5 – COMMITMENTS AND CONTINGENCIES (cont.)**

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From time to time, the Athletic Department is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Legal Affairs Office that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Athletic Department's statement of revenues and expenditures – budgetary basis.

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**NOTE 6 – UNDER ARMOUR CONTRACT**

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A 10-year contract with Under Armour Promotional Retail Operators was entered into effective July 1, 2016. During each contract year, Under Armour shall be the exclusive supplier of athletic footwear and apparel to UW Intercollegiate Athletic teams, and Under Armour shall provide compensation in the form of goods, services and monetary contributions to benefit the University, Athletic Department and the Madison community.

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**NOTE 7 – RELATED PARTY TRANSACTIONS**

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The University provides various administrative and accounting services to the Athletic Department. The cost of these services is charged to the Athletic Department. In addition, the Foundation provides various administrative and accounting services to the Athletic Department. The Athletic Department pays the Foundation for these costs.

**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS  
For the Year Ended June 30, 2017

**NOTE 8 – CAPITAL ASSETS**

A summary of changes in capital assets follows:

	Balance 7/01/16	Adjustments*	Additions	Deletions	Balance 6/30/17
Land	\$ 10,651,178	\$ -	\$ -	\$ -	\$ 10,651,178
Buildings and fixtures	356,724,931	-	4,886,712	-	361,611,643
Improvements other than buildings	18,422,022	-	-	-	18,422,022
Equipment	9,246,289	605,168	848,472	-	10,699,929
<b>Total Capital Assets</b>	<b>395,044,420</b>	<b>605,168</b>	<b>5,735,184</b>	<b>-</b>	<b>401,384,772</b>
Less: Accumulated depreciation for:					
Buildings and fixtures	102,391,248	-	9,025,012	-	111,416,260
Improvements other than buildings	9,413,809	-	352,723	-	9,766,532
Equipment	7,318,870	(742,369)	842,031	-	7,418,532
<b>Total Accumulated Depreciation</b>	<b>119,123,927</b>	<b>(742,369)</b>	<b>10,219,766</b>	<b>-</b>	<b>128,601,324</b>
<b>Capital Assets, Net of Depreciation</b>	<b>\$275,920,493</b>				<b>\$272,783,448</b>

\* In fiscal year 2016-2017, the Athletic Department transitioned from their capital asset records to those maintained by the Institution. The Institution's athletic equipment inventory included an additional \$605,168 when compared to the inventory maintained by the Athletic Department. The decrease in accumulated depreciation of \$742,369 was because the Institution depreciates the assets at a longer life than the Athletic Department had done in previous years. These adjustments were made in the current year.

The total Athletic Department related capital expenditures for the year is \$7,358,256.

**NOTE 9 – SIGNIFICANT CONTRIBUTIONS**

In fiscal year 2016-17, the Foundation received a significant contribution for the Athletic Department in the amount of \$6,797,922 for athletic scholarships and the UW Aquatics Center Fund. A significant contribution is defined as any individual constituting greater than ten percent of all contributions received by the Foundation for Athletic Department purposes.

**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

**NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS  
For the Year Ended June 30, 2017**

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**NOTE 10 – Risk Management**

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The Athletic Department participates in the State of Wisconsin's Risk Management Fund. It is the general policy of the State not to purchase commercial insurance for the risks of losses to which it is exposed. Instead, the State believes it is more economical to manage its risks internally and set aside assets for claim settlement in its Risk Management Fund. The fund services most claims for risk of loss to which the State is exposed, including damage to State owned property, liability for property damages and injuries to third parties, and worker's compensation.

In addition, the Athletic Department participates in the Wisconsin Department of Employee Trust Funds. The Wisconsin Department of Employee Trust Funds operates four public entity risk pools: health insurance, group income continuation insurance, protective occupation duty disability insurance, and long-term disability insurance. Information regarding these risk pools can be found in the State's Comprehensive Annual Financial Report.

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**NOTE 11 – CONTRIBUTIONS AND ENDOWMENTS HELD BY THE UNIVERSITY OF WISCONSIN FOUNDATION**

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As of June 30, 2017, the Athletic Department had \$134,831,811 of fundraising, endowment and other investments held at the Foundation. The total value of the Athletic Department's dedicated endowments being held at the Foundation for the year is \$86,392,556. The Athletic Department will draw funds from the Foundation as needed, and according to the Memorandum of Agreement upon approval, to finance expenditures of the Athletic Department. The total value of institutional endowments as of June 30, 2017 is \$2,746,470,216.

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**NOTE 12 – SUITES AND TICKETS GIVEN TO INSTITUTION**

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In fiscal year 2016-17, the Athletic Department contributed \$601,977 to the Institution in the form of event tickets, suite access, and parking for events. The Athletic Department also waived donation requirements in the amount of \$133,000 for suites, premium seating and parking.

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**NOTE 13 – EXCESS TRANSFERS TO INSTITUTION**

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For the year ended June 30, 2017, the Athletic Department transferred \$911,389 to the Institution in excess of those funds allowed to be reported within the "Less – transfers to Institution" category on the Statement of Revenues and Expenditures – Budgetary Basis.

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**NOTE 14 – SUBSEQUENT EVENT**

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On September 20, 2017, the State of Wisconsin, on behalf of the Athletic Department, issued general obligation bonds in the amount of \$2,275,910 with an interest rate of 5.0%. These proceeds will be used for refunding other bonds used for the Student Athlete Performance Center (SAPC) McClain project 10H3A.

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## SUPPLEMENTAL INFORMATION

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON  
PROCEDURES FOR AFFILIATED AND OUTSIDE ORGANIZATIONS

To the Chancellor  
University of Wisconsin-Madison  
Madison, Wisconsin

We have performed the procedures enumerated below, which were agreed to by the University of Wisconsin-Madison Division of Intercollegiate Athletics (the "Athletic Department") and the National Collegiate Athletic Association (the "NCAA"), solely to assist you with respect to complying with NCAA Bylaw 3.2.4.15 for the year ended June 30, 2017. The University of Wisconsin-Madison Division of Intercollegiate Athletics is responsible for compliance with the requirements of NCAA Bylaw 3.2.4.15 for the year ended June 30, 2017. The sufficiency of the 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.

The procedures we performed are summarized as follows:

- a. We obtained a list of recognized booster organizations ("organizations") and related statements of changes in cash of recognized organizations presented in Exhibit A for the year ended June 30, 2017, or comparable period. No audit procedures were performed on these statements in connection with our audit of the statement of revenues and expenditures – budgetary basis.
- b. We confirmed with the appropriate office of the recognized booster organizations the cash receipts and disbursements of the organizations for the year ended June 30, 2017, or comparable period as shown in Exhibit A.
- c. We received the financial statements and report regarding internal control of the Mendota Gridiron Club, Inc. for the year ended December 31, 2016, which had been audited by other independent auditors who expressed an unmodified opinion on these statements.

The results of these procedures are summarized in the following statement of changes in cash of recognized booster organizations.

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 audit, the objective of which would be the expression of an opinion on the accompanying statement of changes in cash of recognized booster organizations for the year ended June 30, 2017. 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.



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To the Chancellor  
University of Wisconsin-Madison

This report is intended solely for the information and use of the Chancellor, management of the University of Wisconsin and Athletic Department, or an authorized representative of the National Collegiate Athletic Association and is not intended to be, and should not be, used by anyone other than these specified parties.

*Baker Tilly Virchow Krause, LLP*

Madison, Wisconsin  
January 16, 2018



**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

**STATEMENT OF CHANGES IN CASH OF RECOGNIZED BOOSTER ORGANIZATIONS**  
For the Year Ended June 30, 2017

	Beginning Cash Balance	Revenue Transfers From/(To) Foundation	Booster Cash Receipts	Expenditures On Behalf of Athletics	Expenditures On Behalf of Booster Organization	Ending Cash Balance
Badger Basketball Boosters	\$ 91,657	\$ -	\$ 197,174	\$ -	\$ (205,101)	\$ 83,730
Mendota Gridiron Club, Inc.	32,742	75,000	226,211	(8,431)	(269,386)	56,136
National "W" Club, Inc. and Subsidiary	405,633	(405,633)	-	-	-	-
<b>TOTALS</b>	<b>\$ 530,032</b>	<b>\$ (330,633)</b>	<b>\$ 423,385</b>	<b>\$ (8,431)</b>	<b>\$ (474,487)</b>	<b>\$ 139,866</b>

See independent accountants' report on applying agreed-upon procedures for affiliated and outside organizations and notes to statement of changes in cash of recognized booster organizations.

**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

NOTES TO STATEMENT OF CHANGES IN CASH OF  
RECOGNIZED BOOSTER ORGANIZATIONS  
For the Year Ended June 30, 2017

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**(1) Cash Receipts**

Cash receipts represent funds deposited by recognized booster organizations in their checking accounts during their fiscal year. These amounts are proceeds from club activities. Individual gifts made in support of particular sports are made directly to the University of Wisconsin Foundation and, therefore, are not reflected as a booster organization receipt in the Statement of Changes in Cash of Recognized Booster Organizations. These amounts are recognized as revenues when they are transferred to the Athletic Department.

**(2) Expenditures**

Cash disbursements are made by the recognized booster organizations for various purposes.

Disbursements that are reflected on the Statement of Changes in Cash of Recognized Booster Organizations as expenditures on behalf of the Athletic Department include the following:

- a. Annual sport banquet, parent weekend and senior day expenditures
- b. Products used specifically by department staff

Disbursements that are reflected on the Statement of Changes in Cash of Recognized Booster Organizations as expenditures on behalf of support organizations include the following:

- a. Cost of goods sold (where the organization sells products or services)
- b. Administrative expenditures
- c. Athletic Department sanctioned club activity expenditures
- d. Other miscellaneous disbursements

In addition to these expenditures, the Athletic Department may expend funds from specific Foundation funds to assist support organizations in their club activities. These amounts are included in the Athletic Department's statement of revenues and expenditures – budgetary basis.

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES FOR THE  
UNIVERSITY OF WISCONSIN – DIVISION OF INTERCOLLEGIATE ATHLETICS

To the Chancellor  
University of Wisconsin-Madison  
Madison, Wisconsin

We have performed the procedures enumerated below, which were agreed to by the University of Wisconsin-Madison Division of Intercollegiate Athletics (the "Athletic Department") and the National Collegiate Athletic Association (the "NCAA"), solely to assist you with respect to complying with NCAA Constitution 3.2.4.15 for the year ended June 30, 2017. The University of Wisconsin-Madison Division of Intercollegiate Athletics is responsible for compliance with the requirements of NCAA Constitution 3.2.4.15 for the year ended June 30, 2017. The sufficiency of the 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.

The procedures we performed are summarized as follows:

***MINIMUM AGREED-UPON PROCEDURES FOR REVENUES***

***General***

- > We compared and agreed each operating revenue category reported in the Statement of Revenues and Expenditures – Budgetary Basis ("statement") during the reporting period to supporting schedules provided by the Athletic Department. If a specific reporting category was less than 4.0% of the total revenues, no procedures were required for that specific category.
- > We compared and agreed a sample of operating revenue receipts obtained from the above operating revenue supporting schedules to supporting documentation.
- > We compared each major revenue account over 10% of the total revenues to prior period amounts and budget estimates. We obtained an explanation from management of any variations greater than 10%. We reported the analysis as Exhibit B within the supplemental information.

No findings were noted.

***Ticket Sales***

- > We compared tickets sold during the reporting period, complimentary tickets provided during the reporting period, and unsold tickets to the related revenue reported by the Athletic Department in the statement and the related attendance figures and recalculated totals.

No findings were noted.

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To the Chancellor  
University of Wisconsin-Madison

***MINIMUM AGREED-UPON PROCEDURES FOR REVENUES (cont.)***

***Student Fees***

- > We compared and agreed student fees reported by the Athletic Department in the statement for the reporting period to student enrollments during the same reporting period and recalculated totals.
- > We obtained an explanation from management of the Athletic Department's methodology for allocating student fees to intercollegiate athletics programs.
- > If the Athletic Department is reporting that an allocation of student fees should be countable as generated revenue, we recalculated the totals of their methodology for supporting that they are able to count each sport. We tied the calculation to supporting documents such as seat manifests, ticket sales reports, and student fee totals.

We did not perform these procedures as they did not apply to the Athletic Department.

***Direct State or Other Governmental Support***

- > We compared direct state or other governmental support recorded by the Athletic Department during the reporting period with state appropriations, institutional authorizations, and/or other corroborative supporting documentation and recalculated totals.

We did not perform these procedures as they did not apply to the Athletic Department.

***Direct Institutional Support***

- > We compared the direct institutional support recorded by the Athletic Department during the reporting period with the institutional supporting budget transfers documentation and other corroborative supporting documentation and recalculated totals.

No findings were noted.

***Transfers Back to Institution***

- > We compared the transfers back to the institution with permanent transfers back to the institution from the Athletic Department and recalculated totals.

No findings were noted.

***Indirect Institutional Support***

- > We compared the indirect institutional support recorded by the Athletic Department during the reporting period with expenditure payments, cost allocation detail, and other corroborative supporting documentation and recalculated totals.

No findings were noted.

***Guarantees***

- > There were no settlement reports for away games during the reporting period that required calculation since they were fixed amounts. We therefore did not perform this procedure.

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To the Chancellor  
University of Wisconsin-Madison

***MINIMUM AGREED-UPON PROCEDURES FOR REVENUES (cont.)***

***Guarantees (cont.)***

- > We haphazardly selected a sample of four contractual agreement pertaining to revenues derived from guaranteed contests during the reporting period and compared and agreed each selection to the Athletic Department's general ledger and/or the statement and recalculated totals.

No findings were noted.

***Contributions***

- > We requested information regarding any contributions of monies, goods, or services received directly by an intercollegiate athletics program from any affiliated or outside organization, agency, or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constitutes 10 percent or more in aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting periods. We obtained supporting documentation for each contribution and recalculated totals.

No findings were noted.

***In-Kind***

- > We compared the in-kind recorded by the Athletic Department during the reporting period with a schedule of in-kind donations and recalculated totals.

No findings were noted.

***Compensation and Benefits Provided by a Third-Party***

- > We obtained the summary of revenues from affiliated and outside organizations (the "Summary") as of the end of the reporting period from the institution.
- > If the third party was audited by independent auditors, we obtained the related independent auditors' report.

See results of procedures performed for affiliated and outside organizations on pages 16 to 19 of this report.

***Media Rights***

- > We obtained and inspected agreements explaining the Athletic Department's total media (broadcast, television, radio) rights received by the Athletic Department through the Big 10 conference offices as reported in the statement.
- > We compared and agreed the media right revenues to a summary statement of all media rights identified, if applicable, and the institution's general ledger and recalculated totals.

No findings were noted.

To the Chancellor  
University of Wisconsin-Madison

***MINIMUM AGREED-UPON PROCEDURES FOR REVENUES (cont.)***

***NCAA Distributions***

- > We compared the amounts recorded in the revenue and expenditure reporting to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculated totals.

We performed these procedures as they applied to the distributions through the Big 10 conference since additional distributions do not occur directly from the NCAA. No findings were noted.

***Conference Distributions***

- > We obtained and inspected agreements related to the Athletic Department's conference distributions and participation in revenues from tournaments during the reporting period.
- > We compared and agreed the related revenues to the Athletic Department's general ledger, and/or the statement and recalculated totals.

No findings were noted.

***Program Sales, Concessions, Novelty Sales, and Parking***

- > We compared the amount recorded in the revenue reporting category to a general ledger detail of program sales, concessions, novelty sales, and parking as well as any other corroborative supporting documents and recalculated totals.

No findings were noted.

***Royalties, Licensing, Advertisements, and Sponsorships***

- > We obtained and inspected agreements related to the Athletic Department's participation in revenues from royalties, licensing, advertisements, and sponsorships during the reporting period.
- > We compared and agreed the related revenues to the Athletic Department's general ledger, and/or the statement and recalculated totals.

No findings were noted.

***Sports Camp Revenues***

- > We inspected sports camp contract(s) between the Athletic Department and person(s) conducting the Athletic Department sports-camps or clinics during the reporting period.
- > We obtained schedules of camp participants and haphazardly selected a sample of 25 individual camp participant cash receipts from the schedule of sports-camp participants and agreed each selection to the Athletic Department's general ledger and/or statement and recalculated totals.

No findings were noted.



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To the Chancellor  
University of Wisconsin-Madison

**MINIMUM AGREED-UPON PROCEDURES FOR REVENUES (cont.)**

***Athletics Restricted Endowment and Investment Income***

- > We obtained and inspected one endowment agreement.
- > We compared and agreed the classification and use of endowment and investment income reported in the statement during the reporting period to the uses of income defined within the related endowment agreement and recalculated totals.

No findings were noted.

***Other***

- > We performed minimum agreed-upon procedures referenced for all revenue categories and recalculated totals.

No findings were noted.

***Bowl Revenues***

- > We obtained and inspected one agreement related to the Athletic Department's participation in a post-season bowl game during the reporting period.
- > We compared and agreed the related revenues to the Athletic Department's general ledger, and/or the statement and recalculated totals.

No findings were noted.

**MINIMUM AGREED-UPON PROCEDURES FOR EXPENDITURES**

***General***

- > We compared and agreed each expenditure category reported in the statement during the reporting period to supporting schedules provided by the Athletic Department. If a specific reporting category was less than 4.0% of the total expenditures, no procedures were required for that specific category.
- > We compared and agreed a haphazardly selected sample of 25 expenditures obtained from the statement to supporting documentation.
- > We compared each major expenditure account over 10% of the total expenditures to prior period amounts and budget estimates. We obtained an explanation from management of any variations greater than 10%. We reported the analysis as Exhibit B within the supplemental information.

No findings were noted.



To the Chancellor  
University of Wisconsin-Madison

**MINIMUM AGREED-UPON PROCEDURES FOR EXPENDITURES (cont.)**

***Athletic Student Aid***

- > We haphazardly selected a sample of 60 students from the listing of institutional student aid recipients during the reporting period.
- > We obtained individual student account detail for each selection and compared total aid allocated from the related aid award letter to the student's account.
- > We compared information for each student selected for consistency with information entered into the NCAA Membership Financial Reporting System using the criteria specified by the NCAA.
- > We recalculated totals for each sport and overall.

No findings were noted.

***Guarantees***

- > We obtained and inspected visiting institution's away-game settlement reports received by the Athletic Department during the reporting period and agreed related expenditures to the Athletic Department's general ledger and/or the statement and recalculated totals.

We did not perform this procedure as it did not apply to the Athletic Department during the current year. All guarantees were based upon fixed amounts.

- > We obtained and inspected four contractual agreements pertaining to expenditures recorded by the Athletic Department from guaranteed contests during the reporting period. We compared and agreed related amounts expensed by the Athletic Department during the reporting period to the Athletic Department's general ledger and/or statement and recalculated totals.

No findings were noted.

***Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities***

- > We obtained and inspected a listing of coaches employed by the Athletic Department and related entities during the reporting period. We selected a sample of eight coaches' contracts including football, and men's and women's basketball from the listing.
- > We compared and agreed the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the Athletic Department and related entities in the statement during the reporting period.
- > We obtained and inspected payroll summary registers for the reporting year for each selection. We compared and agreed payroll summary registers from the reporting period to the related coaching salaries, benefits, and bonuses paid by the Athletic Department and related entities expenditures recorded by the Athletic Department in the statement during the reporting period.
- > We compared and agreed the totals recorded to any employment contracts executed for the sample selected and recalculated totals.

No findings were noted.

To the Chancellor  
University of Wisconsin-Madison

**MINIMUM AGREED-UPON PROCEDURES FOR EXPENDITURES (cont.)**

***Coaching Other Compensation and Benefits Paid by a Third-Party***

- > We obtained and inspected a listing of coaches employed by third parties during the reporting period. We selected a sample of coaches' contracts that included football, and men's and women's basketball from the listing.
- > We compared and agreed the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by the Athletic Department in the statement during the reporting period.
- > We obtained and inspected reporting period payroll summary registers for each selection. We compared and agreed related payroll summary register to the coaching other compensation and benefits paid by a third party expenditures recorded by the institution in the statement during the reporting period and recalculated totals.

We did not perform these procedures as they did not apply to the Athletic Department.

***Support Staff/Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities***

- > We haphazardly selected a sample of 25 support staff/administrative personnel employed by the Athletic Department and related entities during the reporting period.
- > We obtained and inspected reporting period summary payroll registers for each selection. We compared and agreed related summary payroll registers to the related support staff administrative salaries, benefits, and bonuses paid by the Athletic Department and related entities expenditure recorded by the Athletic Department in the statement during the reporting period and recalculated totals.

No findings were noted.

***Support Staff/Administrative Other Compensation and Benefits Paid by a Third-Party***

- > We haphazardly selected a sample of support staff/administrative personnel employed by the third parties during the reporting period.
- > We obtained and inspected reporting period payroll summary registers for each selection. We compared and agreed related payroll summary registers to the related support staff administrative other compensation and benefits expenditure recorded by the Athletic Department in the statement during the reporting period and recalculated totals.

We did not perform these procedures as they did not apply to the Athletic Department.

***Severance Payments***

- > We haphazardly selected a sample of two employees receiving severance payments by the Athletic Department during the reporting period and agreed each severance payment to the related termination letter or employment contract and recalculated totals.

No findings were noted.

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To the Chancellor  
University of Wisconsin-Madison

***MINIMUM AGREED-UPON PROCEDURES FOR EXPENDITURES (cont.)***

***Recruiting***

- > We obtained a copy of the Athletic Department's recruiting expenditure policies.
- > We compared and agreed to existing Athletic Department- and NCAA-related policies.
- > We obtained general ledger detail and compared to the total expenditures reported and recalculated totals.

No findings were noted.

***Team Travel***

- > We obtained a copy of the Athletic Department's team travel policies.
- > We compared and agreed to existing institutional- and NCAA-related policies.
- > We obtained general ledger detail and compared to the total expenditures reported and recalculated totals.

No findings were noted.

***Equipment, Uniforms, and Supplies***

- > We obtained general ledger detail and compared to the total expenditures reported. We haphazardly selected a sample of one transaction to validate the existence of the transaction and accuracy of recording and recalculated totals.

No findings were noted.

***Game Expenditures***

- > We obtained general ledger detail and compared to the total expenditures reported. We haphazardly selected a sample of three transactions to validate the existence of the transaction and accuracy of recording and recalculated totals.

No findings were noted.

***Fund Raising, Marketing, and Promotion***

- > We obtained general ledger detail and compared to the total expenditures reported. We haphazardly selected a sample of one transaction to validate the existence of the transaction and accuracy of recording and recalculated totals.

No findings were noted.

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To the Chancellor  
University of Wisconsin-Madison

***MINIMUM AGREED-UPON PROCEDURES FOR EXPENDITURES (cont.)***

***Sports Camp Expenditures***

- > We obtained general ledger detail and compared to the total expenditures reported. We haphazardly selected a sample of one transaction to validate the existence of the transaction and accuracy of recording and recalculated totals.

No findings were noted.

***Spirit Groups***

- > We obtained general ledger detail and compared to the total expenditures reported. We haphazardly selected a sample of one transaction to validate the existence of the transaction and accuracy of recording and recalculated totals.

No findings were noted.

***Athletic Facilities Debt Service, Leases, and Rental Fees***

- > We obtained a listing of debt service schedules, lease payments, and rental fees for athletics facilities for the reporting year. We compared a sample of 10 facility payments including the top two highest facility payments to additional supporting documentation (e.g., debt financing agreements, leases, rental agreements).
- > We compared amounts recorded to amounts listed in the general ledger detail and recalculated totals.

No findings were noted.

***Direct Overhead and Administrative Expenditures***

- > We obtained general ledger detail and compared to the total expenditures reported. We haphazardly selected a sample of 11 transactions to validate the existence of the transaction and accuracy of recording and recalculated totals.

No findings were noted.

***Indirect Institutional Support***

- > See the revenue section – Indirect Institutional Support, where this was performed.

No findings were noted.

***Medical Expenditures and Medical Insurance***

- > We obtained general ledger detail and compared to the total expenditures reported. We haphazardly selected a sample of one transaction to validate the existence of the transaction and accuracy of recording and recalculated totals.

No findings were noted.

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To the Chancellor  
University of Wisconsin-Madison

***MINIMUM AGREED-UPON PROCEDURES FOR EXPENDITURES (cont.)***

***Memberships and Dues***

- > We obtained general ledger detail and compared to the total expenditures reported. We haphazardly selected a sample of one transaction to validate the existence of the transaction and accuracy of recording and recalculated totals.

No findings were noted.

***Other Operating Expenditures and Transfers to Institution***

- > We obtained general ledger detail and compared to the total expenditures reported. We haphazardly selected a sample of three transactions to validate the existence of the transaction and accuracy of recording and recalculated totals.

No findings were noted.

***Student-Athlete Meals (non-travel)***

- > We obtained general ledger detail and compared to the total expenditures reported. We haphazardly selected a sample of one transaction to validate the existence of the transaction and accuracy of recording and recalculated totals.

No findings were noted.

***Bowl Expenses***

- > We obtained general ledger detail and compared to the total expenditures reported. We haphazardly selected a sample of one transaction to validate the existence of the transaction and accuracy of recording and recalculated totals.

No findings were noted.

***ADDITIONAL MINIMUM AGREED-UPON PROCEDURES***

- > We compared and agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the squad lists of the Athletic Department.
- > We obtained the Athletic Department's Sports Sponsorship and Demographics Forms Report for the reporting year and compared the countable sports reported to the minimum requirements set forth in Bylaw 20.9.6.3 for the number of contests and the number of participants in each contest that is counted toward meeting the minimum-contest requirement. We compared what the Athletic Department reported for these sports as countable, for revenue distribution purposes, within the NCAA Membership Financial Reporting System to the Sports Sponsorships and Demographics Forms report.
- > We agreed the total number of Division I student-athletes who, during the academic year, received a Pell Grant award and the total value of these Pell Grants reported in the NCAA Membership Financial Reporting System to a report, generated out of the Athletic Department's financial aid records, of all student-athlete Pell Grants.

No findings were noted.



To the Chancellor  
University of Wisconsin-Madison

***SUPPLEMENTAL AGREED-UPON PROCEDURES***

- > We selected a sample of 25 operating expenditures to compare to supporting documentation for University of Wisconsin Foundation disbursements on behalf of the Athletic Department.

No findings were noted.

- > We obtained the Athletic Department's schedule of capital assets, including additions and deletions summarized by type.
- > We selected capital asset additions greater than \$25,000 incurred during the reporting period and reconciled the recorded cost to supporting documentation.

No findings were noted.

- > We obtained support for and disclosed the source of funds, goods, and services, as well as the value associated with individual contributions of monies, goods, or services received directly by the Athletic Department from any affiliated or outside organization within the notes to the financial statements if they exceeded 10 percent of all contributions.

We performed this procedure and disclosed the contribution in the notes to the Statement of Revenues and Expenditures – Budgetary Basis.

***MINIMUM AGREED-UPON PROCEDURES PROGRAM FOR OTHER REPORTING ITEMS***

***Excess Transfers to Institution and Conference Realignment Expenses***

- > We obtained general ledger detail and compared to the total expenditures reported. We haphazardly selected a sample of one transaction to validate the existence of the transaction and accuracy of recording and recalculated totals.

No findings were noted.

***Total Athletics Related Debt***

- > We obtained repayment schedules for all outstanding intercollegiate athletics debt during the reporting period and recalculated annual maturities.
- > We agreed the total annual maturities and total outstanding athletic related debt to supporting documentation and the Athletic Department's general ledger.

No findings were noted.

***Total Institutional Debt***

- > We agreed the total outstanding institutional debt to supporting documentation and the institution's audited financial statements, if available, or the institution's general ledger.

No findings were noted.

To the Chancellor  
University of Wisconsin-Madison

**MINIMUM AGREED-UPON PROCEDURES PROGRAM FOR OTHER REPORTING ITEMS (cont.)**

***Value of Athletics Dedicated Endowments***

- > We obtained a schedule of all athletics dedicated endowments maintained by athletics, the institution, and affiliated organizations and agreed the fair market value in the schedule(s) to supporting documentation, the general ledger(s) and audited financial statements, if available.

No findings were noted.

***Value of Institutional Endowments***

- > We agreed the total fair market value of institutional endowments to supporting documentation, the institution's general ledger and/or audited financial statements, if available.

No findings were noted.

***Total Athletics Related Capital Expenditures***

- > We obtained a schedule of athletics related capital expenditures made by athletics, the institution, and affiliated organizations during the reporting period.
- > We obtained general ledger detail and compared to the total expenditures reported. We selected capital asset additions greater than \$25,000 to validate existence of the transaction and accuracy of recording. We recalculated totals.

No findings were noted.

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 audit, the objective of which would be the expression of an opinion on the accompanying analysis of major revenue and expenditure accounts with variations greater than ten percent. 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 the Chancellor, management of the University of Wisconsin and Athletic Department, or an authorized representative of the National Collegiate Athletic Association and is not intended to be, and should not be, used by anyone other than these specified parties.

*Baker Tilly Virchow Krause, LLP*

Madison, Wisconsin  
January 16, 2018



**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

**ANALYSIS OF MAJOR\* REVENUE AND EXPENDITURE ACCOUNTS  
For the Year Ended June 30, 2017**

Revenue Account	Current Actual	Budgeted	Prior Actual	Explanations
None				

Expense Account	Current Actual	Budgeted	Prior Actual	Explanations
Athletic Student Aid	\$16,324,621	**	\$14,593,769	The primary increase in financial aid was due to the: > Increase in out-of-state tuition. > Increase in number of out-of-state students.
Direct Overhead and Administrative Expenses	\$18,872,049	**	\$15,531,578	The primary increase in direct overhead and administrative expenses was due to the: > The addition of University Ridge expenses within this category. Previously these items were included in Other Expenses. > Increase in Centralized Service Assessment Charges. > Recognition of In Kind Contributions for facility maintenance in the amount of \$1,661,459.

\* As defined within the Minimum Agreed-Upon Procedures.

\*\* The University of Wisconsin – Madison Division of Intercollegiate Athletics budgets by units that differ from those categories presented for NCAA reporting.

See independent accountants' report on applying agreed-upon procedures for the University of Wisconsin-Division of Intercollegiate Athletics.

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**UNIVERSITY OF WISCONSIN-MADISON**  
**DIVISION OF INTERCOLLEGIATE ATHLETICS**  
Madison, Wisconsin

COMMUNICATION TO THOSE CHARGED WITH  
GOVERNANCE AND MANAGEMENT

For the Year Ended June 30, 2017

**UNIVERSITY OF WISCONSIN-MADISON  
DIVISION OF INTERCOLLEGIATE ATHLETICS**

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**REQUIRED COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS  
IDENTIFIED IN THE AUDIT TO THOSE CHARGED WITH GOVERNANCE**

To the Chancellor  
University of Wisconsin-Madison  
Madison, Wisconsin

In planning and performing our audit of the statement of revenues and expenditures – budgetary basis of the University of Wisconsin-Madison Division of Intercollegiate Athletics (Athletic Department) for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Athletic Department's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the statement of revenues and expenditures – budgetary basis, but not for the purpose of expressing an opinion on the effectiveness of the Athletic Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Athletic Department's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

This communication is intended solely for the information and use of the Chancellor, management of the University of Wisconsin – Madison Athletic Department, or an authorized representative of the National Collegiate Athletic Association, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Baker Tilly Virchow Krause, LLP*

Madison, Wisconsin  
January 16, 2018

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OTHER COMMUNICATIONS TO THOSE CHARGED WITH GOVERNANCE

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## **TWO WAY COMMUNICATION REGARDING YOUR AUDIT**

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As part of our audit of your Statement of Revenues and Expenditures – Budgetary Basis, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the Statement of Revenues and Expenditures – Budgetary Basis whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of the Statement of Revenues and Expenditures – Budgetary Basis and to determine whether they have been implemented. We will use such knowledge to:
  - > Identify types of potential misstatements.
  - > Consider factors that affect the risks of material misstatement.
  - > Design tests of controls, when applicable, and substantive procedures.

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs.

- c. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of the Statement of Revenues and Expenditures – Budgetary Basis in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the Statement of Revenues and Expenditures – Budgetary Basis. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the Athletic Department is ultimately governed by the University's Chancellor through the authority delegated by the Board of Regents of the University of Wisconsin System. The Athletic Director and others within management have the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- e. Have you had any significant communications with regulators or grantor agencies?
- f. Are there other matters that you believe are relevant to the audit of the Statement of Revenues and Expenditures – Budgetary Basis?



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## **TWO WAY COMMUNICATION REGARDING YOUR AUDIT (cont.)**

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Also, is there anything that we need to know about the attitudes, awareness, and actions of the Athletic Department concerning:

- a. The Athletic Department's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. Our final fieldwork is scheduled for late October or early November to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our audit procedures at our office and review drafts of your report as prepared by your staff. Final copies of your report and other communications are issued after approval by your staff. This is typically in December or early January, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

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**REQUIRED COMMUNICATIONS BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE**

To the Chancellor  
University of Wisconsin-Madison  
Madison, Wisconsin

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the statement of revenues and expenditures – budgetary basis (“financial statements”) of the University of Wisconsin-Madison Division of Intercollegiate Athletics (Athletic Department) for the year ended June 30, 2017, and have issued our report thereon dated January 16, 2018. This letter presents communications required by our professional standards.

***OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA***

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or those charged with governance of their responsibilities.

As part of the audit we obtained an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statement and to design the nature, timing and extent of further audit procedures. The audit was not designed to provide assurance on internal control or to identify deficiencies in internal control.

***OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS***

The statement of revenues and expenditures – budgetary basis has been audited. Our responsibilities are addressed in the Independent Auditors’ Report. Also included in the bound document is the statement of changes in cash of recognized booster organizations, and the analysis of major revenue and expenditure accounts. We have not audited these documents and our responsibilities are addressed in the Independent Accountants’ Report on Applying Agreed-Upon Procedures.

***PLANNED SCOPE AND TIMING OF THE AUDIT***

We performed the audit according to the planned scope and timing previously communicated to you in the Communication to Those Charged with Governance and Management dated January 24, 2017 and our meeting with the Finance, Facilities, and Operations Committee on February 8, 2017.

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To the Chancellor  
University of Wisconsin-Madison

**QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES**

***Accounting Policies***

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Athletic Department are described in Note 1 to the statement of revenues and expenditures – budgetary basis. We noted no transactions entered into by the Athletic Department during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

***Accounting Estimates***

Accounting estimates are an integral part of the statement of revenues and expenditures – budgetary basis prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We are not aware of any particularly sensitive accounting estimates utilized by management in its financial statement process.

***Financial Statement Disclosures***

The disclosures in the notes to the financial statement are neutral, consistent, and clear.

***DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT***

We encountered no significant difficulties in dealing with management in performing our audit.

***CORRECTED AND UNCORRECTED MISSTATEMENTS***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

There were no such misstatements identified.

***DISAGREEMENTS WITH MANAGEMENT***

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the statement of revenues and expenditures – budgetary basis or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

***CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS***

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

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To the Chancellor  
University of Wisconsin-Madison

***MANAGEMENT REPRESENTATIONS***

We have requested certain representations from management that are included in the management representation letter. This letter follows this required communication.

***INDEPENDENCE***

We are not aware of any relationships between Baker Tilly Virchow Krause, LLP and the Athletic Department that, in our professional judgment, may reasonably be thought to bear on our independence.

Relating to our audit of the financial statements of for the year ended June 30, 2017, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the Athletic Department in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants, and provided no services to the Athletic Department other than audit services provided in connection with the audit of the current year's financial statement and the agreed-upon procedures which in our judgment do not impair our independence.

***OTHER AUDIT FINDINGS OR ISSUES***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Athletic Department's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

***RESTRICTION ON USE***

This information is intended solely for the use of the Chancellor, management of the University of Wisconsin – Madison Athletic Department, or an authorized representative of the National Collegiate Athletic Association, and is not intended to be, and should not be, used by anyone other than the specified parties.

We welcome the opportunity to discuss the information included in this letter and any other matters. Thank you for allowing us to serve you.

*Baker Tilly Virchow Krause, LLP*

Madison, Wisconsin  
January 16, 2018

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## MANAGEMENT REPRESENTATIONS





January 16, 2018

Baker Tilly Virchow Krause, LLP  
Ten Terrace Court  
P.O. Box 7398  
Madison, WI 53707-7398

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the Statement of Revenues and Expenditures-Budgetary Basis of the University of Wisconsin Madison Division of Intercollegiate Athletics for the year ended June 30, 2017 for the purpose of expressing an opinion as to whether the Statement of Revenues and Expenditures-Budgetary Basis presents fairly, in all material respects, the revenues and expenditures of the University of Wisconsin Madison Division of Intercollegiate Athletics, in conformity with the budgetary basis of accounting. We confirm that we are responsible for the fair presentation of the previously mentioned Statement of Revenues and Expenditures-Budgetary Basis in conformity with the budgetary basis of accounting. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
2. The financial statements referred to above are presented in conformity with the budgetary basis of accounting which is an other comprehensive basis of accounting. This basis of accounting is not in accordance with accounting principles generally accepted in the United States of America.
3. We have provided you with:
  - a. Financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
  - b. Minutes of the meetings of the Athletic Board and Finance Committee or summaries of actions of recent meetings for which minutes have not yet been prepared.
4. There have been no communications from the NCAA or other regulating agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
5. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statement.

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6. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
7. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
  - a. Management,
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.
8. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
9. The following, if any, have been properly recorded or disclosed in the financial statement:
  - a. Related party transactions, including revenues, expenditures, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
  - b. Guarantees, whether written or oral, under which the University of Wisconsin Madison Division of Intercollegiate Athletics is contingently liable.
  - c. All accounting estimates that could be material to the financial statements including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstances, consistently applied, and adequately disclosed.
10. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant and debt agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts.
11. There are no –
  - a. Violations or possible violations of provisions of contracts, laws or regulations, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance.
  - b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with generally accepted accounting principles.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by generally accepted accounting principles.
12. The University of Wisconsin Madison Division of Intercollegiate Athletics has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
13. The University of Wisconsin Madison Division of Intercollegiate Athletics has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
14. The financial statements include all related organizations.

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15. Capital assets are properly reported and depreciated as disclosed in the Notes to the Statement of Revenues and Expenditures – Budgetary Basis.
16. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of this audit being undertaken and the corrective actions taken to address significant findings and recommendations.
17. With respect to your engagement to apply agreed-upon procedures as identified by the National Collegiate Athletic Association (NCAA), dated May 15, 2017, as of and for the year ended June 30, 2017, and the supplemental procedures agreed to by the University of Wisconsin – Madison Division of Intercollegiate Athletics ("Athletic Department"), we confirm to the best of our knowledge and belief, the following representations made to you during your engagement:
  - a. We are responsible for the financial and NCAA compliance-related data of the Athletic Department.
  - b. As of and for the year ended June 30, 2017, the Statement of Revenues and Expenditures-Budgetary Basis is presented in accordance with NCAA guidelines.
  - c. The Chancellor's office of the University of Wisconsin Madison and the Athletic Department's management selected the criteria. We are responsible for determining that such criteria are appropriate for our purposes.
  - d. We have disclosed to you all known matters related to noncompliance with NCAA reporting guidelines.
  - e. We have disclosed to you any communications from regulatory agencies, internal auditors, and other independent practitioners or consultants, and others affecting the Athletic Department and NCAA reporting.
  - f. We have responded fully to all inquiries made to us by you during the engagement.

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Baker Tilly Virchow Krause, LLP



January 16, 2018

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To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to June 30, 2017, and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statement.

Sincerely,

UNIVERSITY OF WISCONSIN MADISON DIVISION  
OF INTERCOLLEGIATE ATHLETICS

Signed:

  
Barry Alvarez  
Athletic Director

Signed:

  
Walter Dickey  
Deputy Athletic Director

Signed:

  
Mario Morris  
Associate Athletic Director-Business Operations

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