



BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM

February 4-5, 2021
Via WebEx Videoconferences

Thursday, February 4, 2021

- | | |
|-------------------------|---|
| 8:45 a.m. – 10:00 a.m. | Audit Committee |
| 8:45 a.m. – 10:00 a.m. | Capital Planning & Budget Committee |
| 8:45 a.m. – 10:00 a.m. | Research, Economic Development, & Innovation Committee |
| 10:30 a.m. – 12:00 p.m. | Business & Finance Committee |
| 10:30 a.m. – 12:00 p.m. | Education Committee |
| 12:00 p.m. | Lunch Break |
| 12:45 p.m. | I. All Regents
Via WebEx Videoconference |
| | Closed Session
Via WebEx Videoconference |

Friday, February 5, 2021

- | | |
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| 8:45 a.m. | II. All Regents
Via WebEx Videoconference |
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Webex videoconference registration information and meeting materials can be found at <https://www.wisconsin.edu/regents/meetingmaterials> or may be obtained from Jess Lathrop, Executive Director, Office of the Board of Regents, 1860 Van Hise Hall, 1220 Linden Drive, Madison, WI 53706, (608) 262-2324.

BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM

I. All Regents

Via WebEx Videoconference

Thursday, February 4, 2021

12:45 p.m.

1. Calling of the Roll
2. Declaration of Conflicts
3. Updates and Introductions
4. Approval of the record(s) of the December 10, 2020 Meeting of the UW System Board of Regents and the January 29, 2021 Meeting of the Executive Committee of the UW System Board of Regents
5. Report of the Board President
 - A. Report of the Wisconsin Technical College System Board
 - B. Update on the UW-River Falls chancellor search process
 - C. Research in the Rotunda
6. Report of the System President
 - A. Update on COVID-19 response
 - B. Legislative updates
 - C. Precollege pipeline
7. Host-campus Presentation by UW-Madison Chancellor Rebecca Blank: "Moving UW Forward in a Time of Crisis"
8. Presentation: Annual NCAA Division I Athletics Report—UW-Madison
9. Resolution of Appreciation for Regent José Delgado's service to the UW System
10. Closed Session – Move into closed session to:
 - A. consider a UW-Madison request for a faculty salary adjustment, as permitted by s. 19.85(1)(c), Wis. Stats.;
 - B. consider a UW-Parkside honorary degree nomination, as permitted by s. 19.85(1)(f), Wis. Stats.;
 - C. consider UW-Milwaukee honorary degree nominations, as permitted by s. 19.85(1)(f), Wis. Stats.;

- D. consider a student request for review of a UW-Madison disciplinary decision, as permitted by s. 19.85(1)(a), (f), and (g), Wis. Stats.;
- E. consider a student request for review of a UW-River Falls disciplinary decision, as permitted by s. 19.85(1)(a), (f), and (g), Wis. Stats.;
- F. consider strategies for crime detection and prevention as permitted under s. 19.85(1)(d), Wis. Stats.;
- G. consider personnel evaluations of chancellors, as permitted by s. 19.85(1)(c), Wis. Stats.; and
- H. confer with legal counsel regarding potential litigation as permitted by s. 19.85(1)(g), Wis. Stats.

The closed session agenda also may be considered on Friday, February 5, 2021, as the Board's needs may dictate. In addition, the Board may reconvene in open session regarding matters taken up in the closed session, including voting, where applicable.

Thursday, February 4, 2021

**UW-MADISON NCAA DIVISION I ATHLETICS
2019-20 REPORT**

REQUESTED ACTION

This item is for discussion purposes only.

SUMMARY

UW-Madison sponsors 23 sports, providing more than 800 student-athletes with the opportunity to participate in college athletics. The Division of Intercollegiate Athletics (Athletics Department) employs nearly 400 full-time staff. 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.

Financial Situation

The Athletics Department reported \$130,306,205 in actual revenues and \$132,854,300 in expenses in 2019-20, resulting in an operating deficit of \$2,547,695. The report notes that the program had an unrestricted fund balance of \$24,598, or 0.02% of actual expenditures for the 2019-20 fiscal year. UW-Madison also reports the Athletics Department had outstanding debt of \$78,556,514 as of June 30, 2020, with debt service payments of \$9,169,299 in the 2019-20 fiscal year.

Academics

The Athletics Department uses various means to monitor the academic progress of student-athletes including the Academic Progress Rate, the Graduation Success Rate, and the Federal Graduation Rate.

Academic Progress Rate. The Academic Progress Rate (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 a particular team remained eligible and returned to school. Teams lose points for student-athletes who are not eligible and/or are not retained.

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

The multiyear APR for UW-Madison student-athletes exceeded 930 in all sports. However, the single-year APR for two sports was below 930. Single-year APRs ranged from 913 to 1000, with eleven of 21 sports teams achieving an APR of 1000. Multiyear APRs ranged from 960 to 1000, with four of 21 teams achieving an APR of 1000.

The APR for the three largest revenue generating sports—football, men's basketball, and men's hockey—were 1000, 939, and 942 respectively, for 2018-19.

Graduation Rates. UW-Madison uses both the Federal Graduation Rate (FGR) and the Graduation Success Rate (GSR) to monitor student-athlete graduation rates. 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.

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 84% for 2020. The student-athlete FGR fell just short of the FGR for all UW-Madison students (85%) but exceeded the FGR for Big Ten Conference student-athletes (79%) and NCAA Division I student-athletes (69%).

UW-Madison monitors student-athletes' graduation success using two benchmarks related to the GSR. UW-Madison expects student-athletes to achieve a GSR (1) equal to or greater than the median GSR for the Big Ten Conference; and (2) greater than the GSR of all NCAA Division I athletes. In 2020, the GSR for UW-Madison student-athletes was 91%, just under the median GSR for the Big Ten Conference (92%), and three percentage points higher than the GSR for all NCAA Division I student-athletes (88%).

UW-Madison's student-athletes carried a 3.25 cumulative grade-point average (GPA) at the end of the Spring 2020 term. Between the Fall 2019 and Spring 2020 semesters, a total of

330 student-athletes earned Academic All-Big Ten honors. During the 2019-20 academic year, 150 student-athletes graduated with either a Bachelor's or Master's degree.

NCAA Rules Compliance

The Athletics Department reported no Level I or Level II violations (formerly classified as "major" violations) and 14 Level III or Level IV violations (formerly classified as "secondary" violations) to the NCAA in 2019-20. UW-Madison's report includes a detailed list of Level III and Level IV violations in Appendix I.

The report includes 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 also includes a copy of the NCAA-required report on "Agreed-Upon Procedures" issued by independent auditor Baker Tilly, for the year ended June 30, 2020 (Appendix K).

Presenter(s)

- Barry Alvarez, Director of Athletics, UW-Madison
- Chris McIntosh, Deputy Athletic Director, UW-Madison

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.

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 Regents' Accountability Reporting Framework, each UW System Division I athletics 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.

Related Policies

- [Regent Policy Document 10-1, "Endorsement of the Statement of Principles from the Knight Foundation Commission on Intercollegiate Athletics"](#)
- [Accountability Reporting Framework for Board of Regents Oversight of NCAA Intercollegiate Athletics Programs](#)

ATTACHMENTS

- A) 2019-20 Report to Board of Regents on Intercollegiate Athletics at UW-Madison

2019-20

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



February 4, 2021

2019-20 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.¹

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

Despite the cancellation of most competition in Spring 2020 due to COVID-19, the UW experienced another successful season in sports which concluded prior to the pandemic. Headlining the year was a trip to the Rose Bowl for the football team, which marked the program’s 18th-straight bowl appearance. Earlier in the Fall, the women’s soccer team became the first Big Ten team since 2012 to go unbeaten in conference play en route to an outright Big Ten Championship. The women’s cross country team earned its third consecutive top-10 NCAA finish, with Alicia Monson leading the pack as NCAA runner-up. The volleyball program claimed the outright Big Ten Championship, on its way to the NCAA Championship match. Prior to the cancellation of the postseason, the men’s basketball team won its final eight regular season games to earn a share of the Big Ten Championship.

Financial Highlights

The full report contains the final budget, debt balances and payments, and endowments for the 2019-20 fiscal year (see Appendices C and D). The annual budget for the Athletics Department supports 23 sports and more than 800 student-athlete participation opportunities. The Athletics Department employs nearly 400 full-time staff. The Athletics Department hosts more than 1.8 million spectators each year and its economic impact has been estimated at \$610 million annually, with nearly 4,500 jobs supported and created.

¹ 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).

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 regarding the sources of this information.

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 1,000 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 10 student-athletes in the 2013-14 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, five transferred to other institutions and earned their degrees, two left early to pursue professional opportunities, and three student-athletes did not transfer or graduate.

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 91% in 2019-20, which was three percentage points higher than the GSR for all NCAA Division I student-athletes (88%). The UW student-athlete four-year average FGR was 73% in 2019-20, compared to 74% for the Big Ten Conference, and 68% for all NCAA Division I student-athletes. The four-year average FGR for all UW-Madison students was 86%.

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 3.25 cumulative grade-point average (GPA) at the end of the Spring 2020 term. After the Spring 2020 semester, 14 student-athletes carried a perfect 4.00 cumulative GPA. Between the Fall 2019 and Spring 2020 semesters, a total of 330 student-athletes earned Academic All-Big Ten honors.

UW undergraduate student-athletes currently major in 84 diverse areas of study. Personal Finance, Retailing & Consumer Behavior, Communication Arts, and Economics are the most common majors among undergraduate student-athletes. Additionally, of these 84 areas of study, there are currently 68 different areas in which 10 or fewer student-athletes have declared as majors. A total of 150 student-athletes graduated with either a Bachelor's or Master's degree during the 2019-2020 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.

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 2019-20 fiscal year.

Compliance

Due to the ongoing pandemic, an audit of Athletics Department Compliance Procedures for 2019-20 was not performed. NCAA rules require a compliance review at least once every four years. The Athletics Department will resume annual review of its Compliance Procedures beginning with the 2020-21 academic year.

The Athletics Department reported no Level I or Level II violations (formerly classified as “major” violations) and 14 Level III or Level IV violations (formerly classified as “secondary” violations) to the NCAA and Big Ten in 2019-20. These numbers are consistent with reporting statistics from previous years, when taking into account reduced off-campus recruiting due to COVID-19 restrictions. For a detailed list of reported violations, see **Appendix I**.

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.²

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.

² 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**).

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 19th 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.

Despite the cancellation of most competition in Spring 2020 due to COVID-19, the UW experienced another successful season in sports which concluded prior to the pandemic. Headlining the year was a trip to the Rose Bowl for the football team, which marked the program's 18th-straight bowl appearance. Earlier in the Fall, the women's soccer team became the first Big Ten team since 2012 to go unbeaten in conference play en route to an outright Big Ten Championship. The women's cross country team earned its third consecutive top-10 NCAA finish, with Alicia Monson leading the pack as NCAA runner-up. The volleyball program claimed the outright Big Ten Championship, on its way to the NCAA Championship match. Prior to the cancellation of the postseason, the men's basketball team won its final eight regular season games to earn a share of the Big Ten Championship.

For more information regarding the Athletics Department, visit 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

For more information regarding the Big Ten Conference, visit 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/>.

II. FINANCIAL HIGHLIGHTS

A. 2019-20 Final Budget Report

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

B. 2019-20 Debt Balances & Payments Report

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

C. 2019-20 Value of Endowments Dedicated to Support Athletics

	Market Value	Cash/Interest
June 2020	\$114,407,832	\$4,253,710
June 2019	\$109,354,864	\$3,734,608

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 2018-19 report. **The 2018-19 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
2019	0 sports
2018	0 sports
2017	0 sports

APR by Sport

Single-Year = 2018-19 academic year
 Multiyear = 2015-16, 2016-17, 2017-18, 2018-19 (avg. of single-year rates)

Men's Sports	Single-Year APR	Multiyear APR	Multiyear DI NCAA Sport APR
Basketball	939	990	966
Cross Country	920	971	982
Football	1,000	986	964
Golf	1,000	1,000	987
Hockey	942	978	985
Rowing	-	-	-
Soccer	944	979	978
Swimming & Diving	1,000	998	983
Tennis	957	988	983
Track (I/O)	913	960	974
Wrestling	978	997	975

Women's Sports	Single-Year APR	Multiyear APR	Multiyear DI NCAA Sport APR
Basketball	966	987	983
Cross Country	1,000	1,000	989
Golf	1,000	1,000	992
Hockey	1,000	987	992
Rowing	995	997	989
Soccer	1,000	995	990
Softball	1,000	1,000	986
Swimming & Diving	1,000	996	993
Tennis	1,000	993	991
Track (I/O)	978	983	984
Volleyball	1,000	995	988

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

	Football	M. Basketball	M. Hockey
2018-2019	1,000	939	942
2017-2018	974	981	983
2016-2017	978	1,000	991

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: 2020 reporting year represents multi-year GSR of 2010-2013 cohorts.

UW Student-Athletes vs. Median of Big Ten Conference

Year	UW S-A	Big Ten S-A
2020	91%	92%
2019	90%	91%
2018	90%	90%

Benchmark: Achieve a GSR for student-athletes that is equal to or greater than the GSR for all NCAA Division I student-athletes. Note: 2020 reporting year represents multi-year GSR of 2010-2013 cohorts.

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

Year	UW S-A	D1 S-A
2020	91%	88%
2019	90%	88%
2018	90%	87%

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 single-year Federal Graduation Rate Trend for the Three Highest Revenue Men's Sports*

	Football	Basketball	Hockey
2019-2020 (2013-2014 Cohort)	79%	80%	100%
2018-2019 (2012-2013 Cohort)	88%	50%	67%
2017-2018 (2011-2012 Cohort)	89%	25%	43%

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

	Basketball	Hockey	Volleyball
2019-2020 (2013-2014 Cohort)	67%	100%	67%
2018-2019 (2012-2013 Cohort)	80%	88%	100%
2017-2018 (2011-2012 Cohort)	50%	100%	100%

**There were 40 student-athletes in the 2013-2014 single-year FGR cohort for the three highest revenue men's and women's sports. Thirty of these student-athletes graduated from the UW in six years; of the other ten, five transferred to other institutions and earned their degrees, two left early to pursue professional opportunities, and three student-athletes did not transfer or graduate.*

Benchmark: Achieve a student-athlete graduation rate that is equal to or greater than the rate for all UW-Madison students. Note: The 2020 reporting year represents 2013-14 entering freshman cohort. The four-class average combines the current cohort with the three previous freshman classes, using date from previous years.

UW Student-Athletes vs. All UW Madison Students

Year	Graduation Rate		Four-Class Average	
	UW S-A	UW	UW S-A	UW
2020	84%	85%	73%	86%
2019	68%	87%	71%	86%
2018	73%	87%	72%	86%

Benchmark: Achieve a student-athlete graduation rate that is equal to or greater than the rate for the Big Ten Conference. Note: The 2020 reporting year represents 2013-14 entering freshman cohort. The four-class average combines the current cohort with the three previous freshman classes, using date from previous years.

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
2020	84%	79%	73%	74%
2019	68%	74%	71%	75%
2018	73%	76%	72%	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 2020 reporting year represents 2013-14 entering freshman cohort. The four-class average combines the current cohort with the three previous freshman classes, using date from previous years.

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
2020	84%	69%	73%	68%
2019	68%	68%	71%	68%
2018	73%	68%	72%	67%

D. Additional Information: GPA & Major Selection

UW student-athletes carried a 3.25 cumulative grade-point average (GPA) at the end of the Spring 2020 term. After the Spring 2020 semester, 14 student-athletes carried a perfect 4.00 cumulative GPA. Between the Fall 2019 and Spring 2020 semesters, a total of 330 student-athletes earned Academic All-Big Ten honors.

UW undergraduate student-athletes currently major in 84 diverse areas of study. Personal Finance, Retailing & Consumer Behavior, Communication Arts, and Economics are the most common majors among undergraduate student-athletes. Additionally, of these 84 areas of study, there are currently 68 different areas in which 10 or fewer student-athletes have declared as majors. A total of 150 student-athletes graduated with either a Bachelor's or Master's degree during the 2019-2020 academic year.

For a full list of majors, please see **Appendix G**. This chart is a breakdown of 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.

IV. COMPLIANCE PROCEDURES REVIEW

Due to the ongoing pandemic, an audit of Athletics Department Compliance Procedures for 2019-2020 was not performed. NCAA rules require a compliance review at least once every four years. The Athletics Department will resume annual review of its Compliance Procedures beginning with the 2020-21 academic year.

V. NCAA SELF-STUDY REPORT

The NCAA self-study report requirement no longer exists. In lieu of this report, please see **Appendix H** for the UW's 2019-2020 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 I** for the detailed report, and **Appendix J** for the letter.

VII. AGREED UPON PROCEDURES REPORT & INTERCOLLEGIATE ATHLETIC BUDGET REPORT

Please see **Appendix K** 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.¹ 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.² In this way, University faculty has the shared responsibility for academic and educational activities and faculty personnel matters.³

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.⁴ 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.⁵

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

² Wisconsin Statute Section 36.09(4).

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

⁴ 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").

⁵ 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.⁶

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.⁷ 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

⁶ 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.").

⁷ 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.⁸

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.⁹ 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

⁸ 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").

⁹ 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.¹⁰

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.¹¹ 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.¹²

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.¹³

¹⁰ 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.").

¹¹ 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").

¹² 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").

¹³ 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.¹⁴ 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,¹⁵ 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.¹⁶ 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

¹⁴ 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.

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

¹⁶ 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.¹⁷

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.¹⁸ 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.

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

¹⁸ 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.")

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.¹⁹ 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.

¹⁹ 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.

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.

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.

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.

-
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

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.

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.

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 D

2019-20 University of Wisconsin Athletics Department Debt Balances & Payments Report

<u>Project</u>	<u>Outstanding Debt, as of 6/30/20</u>	<u>Debt Service Payment FY '20</u>
Kohl Center	26,763	50,076
Goodman Softball Complex	0	0
Camp Randall Stadium Renovation	23,943,824	6,278,470
Crew House	1,641,959	466,830
Nielsen Tennis Stadium Floor	908	961
University Ridge Golf Course	88,989	12,538
Hockey/Swimming Facility	7,349,554	505,771
Student Athlete Performance Center	45,504,517	<u>1,854,654</u>
Total Debt Service - GO Bonds	78,556,514	9,169,299

NCAA Division I 2018 - 2019 Academic Progress Rate Institutional Report

Institution: University of Wisconsin-Madison

Date of Report: 05/11/2020

This report is based on NCAA Division I Academic Progress Rate (APR) data submitted by the institution for the 2015-16, 2016-17, 2017-18 and 2018-19 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	2018 - 2019 APR	Percentile Rank within Sport	Percentile Rank within All Sports	All Division I	P u b l i c Institutions	Private Institutions	Football Bowl Subdivision	Football Championship Subdivision	Division I (Non-Football)
By Sport - Men's										
Men's Basketball (352)	990	939	80th-90th	50th-60th	966	963	973	969	963	966
Men's Cross Country (315)	971	920	20th-30th	20th-30th	982	980	987	986	979	981
Football (254)	986	1,000	80th-90th	40th-50th	964	961	970	968	960	NA
Men's Golf (299)	1,000	1,000	90th-100th	80th-90th	987	985	989	989	983	988
Men's Ice Hockey (60)	978	942	20th-30th	30th-40th	985	984	987	986	994	983

¹ 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.

² 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.

³ 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.

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

⁵ The team's Level One penalty has been waived.

⁶ The team's Level Two penalty has been waived.

⁷ 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.

⁸ The team's Postseason ineligibility has been waived.

⁹ The team's penalty waiver request is pending.

¹⁰ Denotes that team's APR data is under review.

NCAA Division I 2018 - 2019 Academic Progress Rate Institutional Report

Institution: University of Wisconsin-Madison

Date of Report: 05/11/2020

Sport (N)	Multiyear APR	2018 - 2019 APR	Percentile Rank within Sport	Percentile Rank within All Sports	All Division I	P u b l i c Institutions	Private Institutions	Football Subdivision	Football Championship Subdivision	Division I (Non-Football)
Men's Soccer (205)	979	944	40th-50th	30th-40th	978	973	983	978	982	976
Men's Swimming and Diving (132)	998	1,000	90th-100th	70th-80th	983	983	984	985	987	978
Men's Tennis (251)	988	957	50th-60th	50th-60th	983	981	987	983	984	983
Men's Track (288)	960	913	10th-20th	10th-20th	974	970	983	974	971	979
Men's Wrestling (76)	997	978	90th-100th	70th-80th	975	974	978	978	975	971
By Sport - Women's										
Women's Basketball (350)	987	966	50th-60th	50th-60th	983	980	989	984	981	984
Women's Cross Country (349)	1,000	1,000	90th-100th	80th-90th	989	988	992	992	987	990
Women's Rowing (88)	997	995	80th-90th	70th-80th	989	987	991	989	992	987
Women's Golf (268)	1,000	1,000	90th-100th	80th-90th	992	992	992	995	987	994
Women's Ice Hockey (35)	987	1,000	20th-30th	40th-50th	992	989	993	992	994	995

¹ 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.

² 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.

³ Denotes that team is not subject to ineligibility for post-season competition based on institutional, athletics and student resources and the team's Graduation Success Rate.

⁴ Denotes that team is not subject to ineligibility for post-season competition due to the team's demonstrated academic improvement.

⁵ The team's Level One penalty has been waived.

⁶ The team's Level Two penalty has been waived.

⁸ 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.

⁹ The team's Postseason ineligibility has been waived.

¹⁰ The team's penalty waiver request is pending.

¹¹ Denotes that team's APR data is under review.

NCAA Division I 2018 - 2019 Academic Progress Rate Institutional Report

Institution: University of Wisconsin-Madison

Date of Report: 05/11/2020

Sport (N)	Multiyear APR	2018-2019 APR	Percentile Rank within Sport	Percentile Rank within All Sports	All Division I	P u b l i c Institutions	Private Institutions	Football Subdivision	Football Bowl Subdivision	Football Championship Subdivision	Division I (Non-Football)
Softball (296)	1,000	1,000	90th-100th	80th-90th	986	985	989	988	988	984	987
Women's Soccer (335)	995	1,000	60th-70th	70th-80th	990	988	993	991	991	987	991
Women's Swimming and Diving (194)	996	1,000	50th-60th	70th-80th	993	993	993	993	993	994	992
Women's Tennis (310)	993	1,000	50th-60th	60th-70th	991	990	993	992	992	990	991
Women's Track (339)	983	978	40th-50th	40th-50th	984	981	990	985	985	981	985
Women's Volleyball (334)	995	1,000	70th-80th	70th-80th	988	986	992	991	991	985	988
By Sport - Co-Ed											

¹ 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.
² 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.
³ 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.
⁴ Denotes that team is not subject to ineligibility for postseason competition due to the team's demonstrated academic improvement.
⁵ The team's Level One penalty has been waived.
⁶ The team's Level Two penalty has been waived.
⁷ 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.
⁸ The team's Postseason ineligibility has been waived.
⁹ The team's penalty waiver request is pending.
¹⁰ Denotes that team's APR data is under review.
¹¹ Denotes that team's APR data is under review.

Appendix F

Graduation Success Rate Report

2010 - 2013 Cohorts: University of Wisconsin-Madison

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	-	-	Basketball	100	67
Basketball	83	67	Bowling	-	-
CC/Track	83	67	CC/Track	93	74
Fencing	-	-	Crew/Rowing	89	71
Football	91	77	Fencing	-	-
Golf	86	63	Field Hockey	-	-
Gymnastics	-	-	Golf	100	71
Ice Hockey	83	70	Gymnastics	-	-
Lacrosse	-	-	W. Ice Hockey	95	91
Mixed Rifle	-	-	Lacrosse	-	-
Skiing	-	-	Skiing	-	-
Soccer	89	68	Soccer	100	86
Swimming	88	53	Softball	100	85
Tennis	100	86	Swimming	100	74
Volleyball	-	-	Tennis	89	44
Water Polo	-	-	Volleyball	100	82
Wrestling	86	81	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

Appendix G

UW Student-Athlete Majors vs. UW Student Body Majors (as of 8/20/20)

Major	# S-A Majors*	S-A %	# UW Majors*	UW %
African Cultural Studies	1	0.14%	6	0.02%
Agricultural and Applied Economics	4	0.55%	46	0.16%
Agricultural Business Management	9	1.24%	68	0.23%
Agronomy	1	0.14%	20	0.07%
Animal Sciences	2	0.28%	129	0.44%
Art	2	0.28%	212	0.72%
Astronomy-Physics	1	0.14%	83	0.28%
Biochemistry	8	1.10%	607	2.07%
Biological Systems Engineering**	5	0.69%	216	0.74%
Biology	27	3.73%	1,158	3.95%
Biomedical Engineering	7	0.97%	525	1.79%
Bus: Accounting	5	0.69%	398	1.36%
Bus: Actuarial Science	2	0.28%	265	0.90%
Bus: Finance, Investment & Banking	31	4.28%	1,229	4.19%
Bus: Information Systems	1	0.14%	129	0.44%
Bus: International Business	3	0.41%	160	0.55%
Bus: Management & Human Resources	12	1.66%	375	1.28%
Bus: Marketing	20	2.76%	766	2.61%
Bus: Operations & Technology Management	2	0.28%	174	0.59%
Bus: Real Estate & Urban Land Economics	19	2.62%	528	1.80%
Bus: Risk Management & Insurance	7	0.97%	345	1.18%
Bus: Supply Chain Management MS*	1	0.14%	-	-
Chemical Engineering	2	0.28%	501	1.71%
Chemistry	4	0.55%	220	0.75%
Chinese	1	0.14%	43	0.15%
Civil Engineering	7	0.97%	402	1.37%
Classical Humanities	1	0.14%	33	0.11%
Communication Arts	36	4.97%	720	2.46%
Communication Sciences & Disorders**	6	1.10%	223	0.76%
Community & Nonprofit Leadership	8	0.83%	151	0.52%
Computer Engineering	2	0.28%	436	1.49%
Computer Sciences	8	1.10%	1,930	6.58%
Conservation Biology	2	0.28%	145	0.49%
Economics	34	4.70%	1,132	3.86%
Education Studies	2	0.28%	104	0.35%
Educational Leadership & Policy Analysis MS*	7	0.97%	-	-
Electrical Engineering	3	0.41%	416	1.42%
Elementary Education**	6	0.83%	333	1.14%
Engineering Mechanics	3	0.41%	173	0.59%
Engineering Physics	1	0.14%	17	0.06%
English	2	0.28%	338	1.15%
Environmental Sciences	7	0.97%	191	0.65%
Environmental Studies	7	0.97%	278	0.95%

Major	# S-A Majors*	S-A %	# UW Majors*	UW %
Forest Science	1	0.14%	24	0.08%
Genetics & Genomics	4	0.55%	389	1.33%
Geography	2	0.28%	73	0.25%
Geological Engineering	1	0.14%	55	0.19%
Geology & Geophysics	2	0.28%	89	0.30%
German	3	0.41%	47	0.16%
Health Promotion and Health Equity	6	0.83%	96	0.33%
History	6	0.83%	308	1.05%
Human Development & Family Studies	17	2.35%	410	1.40%
Industrial Engineering	7	0.97%	366	1.25%
Interior Architecture**	6	0.83%	138	0.47%
International Studies	2	0.28%	228	0.78%
Journalism	7	0.97%	529	1.80%
Kinesiology**	30	4.14%	414	1.41%
Landscape and Urban Studies	1	0.14%	9	0.03%
Latin American, Caribbean and Iberian Studies	1	0.14%	21	0.07%
Legal Studies	10	1.38%	242	0.83%
Library and Information Studies MA*	1	0.14%	-	-
Life Sciences Communication	31	4.28%	166	0.57%
Mathematics	1	0.14%	655	2.23%
Mechanical Engineering	12	1.66%	880	3.00%
Microbiology	5	0.69%	257	0.88%
Neurobiology	9	1.24%	727	2.48%
Nursing**	7	0.97%	854	2.91%
Nutritional Sciences	6	0.83%	224	0.76%
Personal Finance	48	6.63%	274	0.93%
Philosophy	4	0.55%	151	0.52%
Physical Education**	4	0.55%	29	0.10%
Physics	1	0.14%	153	0.52%
Political Science	20	2.76%	989	3.37%
Psychology	25	3.45%	1,262	4.31%
Rehabilitation Psychology**	19	2.62%	171	0.58%
Retailing & Consumer Behavior	38	5.25%	484	1.65%
Scandinavian Studies	1	0.14%	7	0.02%
Sociology	8	1.10%	194	0.66%
Spanish	6	0.83%	414	1.41%
Special Education	1	0.14%	116	0.40%
Statistics	4	0.55%	432	1.47%
Textiles and Fashion Design	2	0.28%	92	0.31%
Wildlife Ecology	3	0.41%	75	0.26%
Zoology	1	0.14%	132	0.45%
Total	705	94.2%	27,401[^]	93.5%

Note: 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. **Students who have not declared majors are not included in these calculations.**

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

**Number of majors includes students who are declared in pre-majors.

[^] This number represents only the majors listed above. The total number of undergraduate students with a major equals 29,311.

Appendix H

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics University of Wisconsin-Madison's Annual Report for 2019-2020

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, 2019 through July 31, 2020. 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:

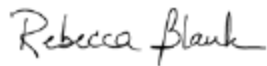
- Senior Associate Athletic Director for Student Services, Mr. Doug Tiedt;
- Senior Associate Athletic Director for Compliance, Ms. Katie Smith;
- Registrar, Mr. Scott Owczarek;
- Director of the Office of Admissions and Recruitment, Mr. André E. Phillips;
- Dean of Students, Ms. Christina Olstad;
-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

Each of these members of the University community has provided a written statement comparing their own knowledge and experiences with the requirements of the Standards. These written statements have also been attached to this Annual Report as Exhibit 2. During these interviews, three instances of potential non-compliance during the year under review were identified, all

related to communication directly between Department coaches or staff and other University Offices. Detailed descriptions of these instances are attached as Exhibit 3. A review of these instances shows that the non-compliance was in each case innocuous, and was identified and remedied quickly.

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.



11/11/2020

Rebecca Blank, Chancellor

(date)



11/9/20

Barry Alvarez, Director of Athletics

(date)



11/10/20

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

and responsibilities set forth in the University's Faculty Policies and Procedures.¹ 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.² In this way, University faculty has the shared responsibility for academic and educational activities and faculty personnel matters.³

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.⁴ 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.⁵

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

² Wisconsin Statute Section 36.09(4).

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

⁴ 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").

⁵ 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.⁶

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.⁷ 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

⁶ 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.").

⁷ 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.⁸

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.⁹ 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

⁸ 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").

⁹ 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.¹⁰

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.¹¹ 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.¹²

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.¹³

¹⁰ 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.").

¹¹ 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").

¹² 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").

¹³ 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.¹⁴ 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,¹⁵ 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.¹⁶ 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

¹⁴ 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.

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

¹⁶ 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.¹⁷

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.¹⁸ 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.

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

¹⁸ 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.")

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.¹⁹ 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.

¹⁹ 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, 2019 through July 31, 2020.

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 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. With regard to Section 3 of the Standards, "Admissions;" I am aware of a single instance of technical non-compliance, as detailed in Exhibit 3. 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;
- 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;

Exhibit 2

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

- Student-athletes progressed, and will continue to progress, through the admissions process in the same manner as other applicants;
- In all but one instance during the year under review (see Exhibit 3), 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.

Douglas A. Tiedt

10/22/2020

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, 2019 through July 31, 2020.

I am the Senior Associate Athletic Director for Compliance and Senior Woman Administrator. 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;" I am not aware of any instance of non-compliance with these Standards. With regard to Section 6 of the Standards, "Cost of Attendance," I am aware of two instances of technical non-compliance with these Standards, as detailed in Exhibit 3. More specifically, in my role as Senior 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;

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

- 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
- In all but two instances during the year under review (see Exhibit 3), 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.

 10/23/20
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, 2019 through July 31, 2020.

I am the University's Registrar. In that role, both the Athletic Eligibility Coordinator and the Athletic Academic Eligibility Specialist report to me through the Associate Registrar for Compliance, 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.



29 September 20

Scott Owczarek

(date)

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Statement of André E. Phillips

To Whom It May Concern:

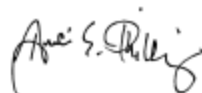
As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2019 through July 31, 2020.

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 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," other than a single instance documented in Exhibit 3, 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;
- Other than the instance documented in Exhibit 3, 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.



André E. Phillips

November 4, 2020
(date)

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Statement of Christina Olstad

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, 2019 through July 31, 2020.

I am the Dean of Students within Student Affairs. In that role I oversaw the Office of Student Conduct and Community Standards ("OSCCS") and 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 was 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 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 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.

Christina Olstad
Christina Olstad

10/21/2020
(date)

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Statement of Michael Moll

To Whom It May Concern:

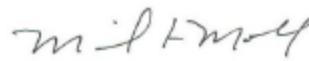
As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2019 through July 31, 2020.

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.



Michael Moll

10/23/2020

(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, 2019 through July 31, 2020.

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.



Dr. David T. Bernhardt

10/7/2020

(date)



Statement of Helen Faith

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 office's experiences during the year under review, which I understand to be August 1, 2019 through July 31, 2020.

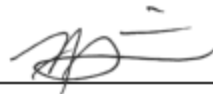
During the first part of the year under review, Derek Kindle was the Director of Student Financial Aid. On March 1, 2020, he was named Vice Provost for Enrollment Management, with continued oversight over the Office of Student Financial Aid. The individual responsible for compiling and determining the University's cost of attendance is the Associate Director for Federal Awards, who reported to Mr. Kindle in his role as Director. In both roles, Mr. Kindle 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 at the University.

With regard to Section 6 of the Standards, "Cost of Attendance," other than a couple of instances in which communication between coaches and the Office of Student Financial Aid did not go through the appropriate channels, I am not aware of any non-compliance during the year under review, and have confirmed the same with the Associate Director for Federal Awards. In August 2020, I joined UW-Madison in the role of Director of Student Financial Aid, reporting to Mr. Kindle, and in communication with the Associate Director for Federal Awards and Mr. Kindle in his role as Vice Provost for Enrollment Management, 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 Office of Student Financial Aid in order to adjust cost of attendance values to better serve recruiting or other athletically-related interests; and
- In all but two instances during the year under review (see Exhibit 3), communication between Athletic Department staff and the Office of Student Financial Aid has been conducted through the Associate Athletic Director for Compliance.

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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.



Helen Faith

October 23, 2020

(date)

Potential Violations of Standards for Safeguarding Institutional Athletics

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. Violations of the Standards for Safeguarding Institutional Athletics (“Standards”) that are properly identified and addressed in a timely manner will be accounted for in the Annual Report within the context of demonstrating the effectiveness of the Standards. 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.

Potential Violation:

In May of 2020, an assistant coach sent a communication directly to the Office of Student Financial Aid (“OSFA”), as opposed to communicating through the appropriate channels within the Athletic Department. Specifically, the coach sent an email to the general OSFA email account, asking for details regarding the potential aid options for financially independent prospective students. The communication was reported to the Department’s Compliance Office by the OSFA Athletic Aid Manager.

Relevant Section of the Standards:

Section 6 of the University’s Standards states as follows:

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.[] 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.

Is This a Violation of the Standards?

Technically yes. While there is no reason to believe this was an attempt to inappropriately influence OSFA staff in order to improperly influence cost of attendance values, the correct communication channel was not utilized.

If Yes, is the Violation Indicative of a Systemic Failure Requiring Immediate Reporting?

No. There is no indication that the assistant coach attempted to inappropriately influence OSFA.

Steps Taken to Remedy the Violation and to Prevent Future Occurrences:

The Compliance Office educated the involved coach on the appropriate channel of communication with OSFA. Upon such education, the involved coach expressed regret and understanding of the limitations.

Potential Violation:

In June of 2020, a head coach sent a communication directly to OSFA, as opposed to communicating through the appropriate channels within the Athletic Department. Specifically, the coach replied to a standard email, on which she was copied, sent by the OSFA Athletic Aid Manager, notifying a student-

Exhibit 3

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

athlete of athletics scholarship non-renewal. This communication was discovered when the Compliance Office liaison to the OSFA was copied on a reply sent by OSFA to the coach.

Relevant Section of the Standards:

Section 6 of the University's Standards states as follows:

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.[] 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.

Is This a Violation of the Standards?

Technically yes. While the involved email communications were not inappropriate with respect to content, the correct communication channel was not utilized.

If Yes, is the Violation Indicative of a Systemic Failure Requiring Immediate Reporting?

No. There is no indication that the coach attempted to inappropriately influence OSFA.

Steps Taken to Remedy the Violation and to Prevent Future Occurrences:

The Compliance Office educated the involved coach and the OSFA Athletic Aid Manager on the appropriate channel of communication. Upon such education, both expressed regret and understanding of the limitations.

Potential Violation:

In June of 2020, a team staff member communicated directly with an Admissions Counselor in the Office of Admissions & Recruitment ("OAR"). Specifically, the staff member replied to an email sent by the Admissions Counselor to the staff member and two team Academic Advisors, in which the Admissions Counselor outlined a request for outstanding items needed by OAR for a selection of incoming student-athletes. This communication was discovered when the staff member forwarded the email correspondence to the Assistant Athletic Director for Academic Services.

Relevant Section of the Standards:

Section 3 of the University's Standards states as follows:

In order to prevent the potential for improper influence, communication between athletics department staff, and either Admissions or Admissions personnel from individual schools or 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.

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Is This a Violation of the Standards?

Technically yes. While there is no reason to believe this was an attempt to inappropriately influence OAR staff regarding the admission of a prospective student-athlete, the correct communication channel was not utilized.

If Yes, is the Violation Indicative of a Systemic Failure Requiring Immediate Reporting?

No. There is no indication that the staff member attempted to inappropriately influence OAR.

Steps Taken to Remedy the Violation and to Prevent Future Occurrences:

Upon being informed of the appropriate channels for communication, both the staff member and the Admissions Counselor expressed regret and understanding that future communication must be routed through the appropriate channels within the Athletic Department. Education was provided regarding the importance of communicating through appropriate channels for issues regarding prospective student-athletes.

Appendix I

2019-20 Summary of Big Ten & Level III/IV NCAA Violations

Sport/Department	Occurred	Bylaw(s) Involved	Violation
Women's Rowing	9/5/2019	12.7.2.1; 12.7.3.1	Three Women's Rowing student-athletes participated in practice before completing the required NCAA Student-Athlete Statement and NCAA Drug Testing Consent.
Men's Rowing; Men's Tennis; Women's Golf; Women's Hockey	Summer 2019	14.6	Student-athletes participated in otherwise permissible outside competition prior to receiving FAR approval.
Men's Soccer	Summer 2019	12.2.2.2	A student-athlete participated with a professional team on three separate occasions.
Football	9/2/2019	13.1.3.1.2	An Assistant Coach called three prospective student-athletes prior to April 15 of their junior year in high school.
Football	6/7/2019	13.6.7.9	A PSA engaged in impermissible game day simulation on an official visit by taking photographs in which he demonstrated technique associated with his sport.
Men's Cross Country/Track & Field; Women's Cross Country/Track & Field; Football; Men's Golf; Men's Hockey; Men's Rowing; Women's Rowing; Women's Soccer; Men's Swimming & Diving; Women's Swimming & Diving; Volleyball	9/4/2019	12.7.2.1; 12.7.3.1	During the Fall 2019 semester, parent signatures were not obtained for multiple student-athletes who signed their Student-Athlete Statements and Drug Testing Consent forms while under 18.
Men's Swimming & Diving	10/11/2019	13.6.3	A PSA began an official visit at the institution prior to satisfying the requirements for an official visit (i.e., transcript, EC registration, placement on IRL).
Football	4/13/2019	13.1.2.2	Parents of current SAs had impermissible off-campus contact with a PSA and his parents.
Wrestling	11/13/2019	13.02.5.5; 13.7.1.1	The Head Coach had on-campus, in-person contact with a group of PSAs during a dead period.
Football	6/7/2019	13.6.7.1; 13.6.7.5	During an official visit weekend, seven PSAs were provided entertainment which exceeded the maximum amount allowable.
Women's Hockey; Men's Golf; Wrestling	Fall 2019	14.6	Student-athletes participated in otherwise permissible outside competition prior to receiving FAR approval.
Women's Golf, Men's Golf, Softball, Men's Tennis	Spring & Summer 2020	14.6	Student-athletes participated in otherwise permissible outside competition prior to receiving FAR approval.
Men's Swimming & Diving	11/14/2019	13.02.5.5; 13.17.13.1.1	An Assistant Coach evaluated a PSA off-campus during a dead period in the sport.
Women's Golf	6/22/2020	13.4.1	The Assistant Coach mistakenly included a PSA not yet of permissible age to receive electronic correspondence in a mass email sent to PSAs who may receive such correspondence.

Appendix J



February 4, 2021

Mr. Andrew S. Petersen, President, University of Wisconsin Board of Regents
Mr. Tommy G. Thompson, Interim 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 2019-20.

There were no instances of any major Level I or Level II compliance violations. We are aware of fourteen Level III or Level IV secondary violations of non-compliance with NCAA or Big Ten rules and regulations which were reported during 2019-20.

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 Human Resources.

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,

A handwritten signature in black ink that reads "Rebecca Blank".

Chancellor

A handwritten signature in black ink that reads "Kevin L. Smith".

Athletics Compliance Officer

A handwritten signature in black ink that reads "Barry Reisinger".

Athletic Director

A handwritten signature in black ink, likely belonging to the Deputy Athletic Director.

Deputy Athletic Director

University of Wisconsin - Intercollegiate Athletics

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

Madison, Wisconsin

STATEMENT OF REVENUES AND
EXPENDITURES – BUDGETARY BASIS

For the Year Ended June 30, 2020

TOGETHER WITH INDEPENDENT AUDITORS' REPORT

AND INDEPENDENT ACCOUNTANTS' REPORT ON
AGREED-UPON PROCEDURES
REQUIRED BY THE PROVISIONS OF
NCAA BYLAW 3.2.4.17

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

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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, 2020, 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 as of June 30, 2020 in accordance with the basis of accounting described in Note 1.B.

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 University of Wisconsin - Madison, as of June 30, 2020, 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. Our opinion is not modified with respect to this matter.

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 US, LLP

Madison, Wisconsin
January 7, 2021

UNIVERSITY OF WISCONSIN-MADISON
DIVISION OF INTERCOLLEGIATE ATHLETICS
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
For the Year Ended June 30, 2020

	Football	Men's Basketball	Men's Hockey	Women's Volleyball	Women's Basketball	Other Sports	Net Team Related	Totals
REVENUES								
Ticket sales	\$ 25,364,309	\$ 6,354,268	\$ 2,628,784	\$ 571,939	\$ 163,209	\$ 256,515	\$ 163,438	\$ 36,519,462
Direct institutional support	566,809	176,821	449,544	133,735	212,143	5,023,374	108,828	6,671,254
Less - transfers to institution	(235,416)	(108,973)	(108,973)	-	(24,216)	(6,202,676)	(6,202,676)	(6,671,254)
Indirect institutional support	-	-	-	-	-	-	2,561,672	2,561,672
Guarantees	300,000	150,000	-	-	-	-	-	450,000
Contributions	5,064,448	1,864,721	1,294,421	291,161	299,475	1,077,330	1,960,298	11,851,854
In-kind	67,320	17,961	4,506	4,506	-	-	1,190,690	1,380,477
Media rights	43,938,550	9,065,398	4,148,112	103,703	-	-	-	53,522,463
NCAA distributions	-	804,525	-	21,450	-	94,971	1,332,363	2,353,309
Conference distributions	(1,438,411)	(54,024)	-	-	-	-	2,031,669	539,234
Conference distributions of bowl-generated revenue	7,513,760	-	-	-	-	-	-	7,513,760
Program, novelty, parking, and concession sales	1,364,180	765,719	420,135	170,013	71,587	97,088	1,262,216	4,150,338
Royalties, licensing, advertisements, and sponsorships	1,479,977	105,695	76,363	77,493	96,947	946,026	10,925,260	13,709,751
Sports camp revenues	117,723	220,222	123,637	658,137	126,797	1,522,421	380,241	3,149,178
Athletics restricted endowment and investments income	-	-	-	-	-	-	3,896,043	3,896,043
Other operating revenue	288,711	80,712	22,604	10,580	31,543	103,228	4,266,187	4,793,565
Bowl revenues	3,007,181	-	-	-	-	-	-	3,007,181
Total Revenues	87,408,161	19,453,045	5,321,317	2,042,717	584,485	9,122,953	23,866,229	148,196,807
EXPENDITURES								
Athletic student aid	2,729,456	533,732	1,057,017	463,739	623,416	11,263,355	867,944	17,573,659
Guarantees	2,100,000	400,000	18,000	-	107,500	17,500	-	2,643,400
Head coaching salaries, benefits, and bonuses paid by the University and related entities	-	-	-	-	-	-	-	-
Coaches salaries, benefits, and bonuses paid by the University and related entities	4,299,026	2,660,808	625,266	530,577	731,788	3,060,181	-	11,907,646
Support staff/administrative salaries, benefits, and bonuses paid by the University and related entities	5,739,086	1,309,863	634,974	357,292	548,735	3,418,811	-	12,008,761
Severance payments	2,734,578	441,170	323,295	387,136	342,378	591,758	27,191,925	32,012,340
Recruiting	410,035	77,588	55,479	49,165	97,374	463,654	5,784	1,169,079
Team travel	2,017,602	1,413,664	880,263	893,289	748,955	2,652,654	72,103	8,674,530
Sports equipment, uniforms, and supplies	1,068,235	101,239	231,668	74,607	121,145	1,259,890	246,014	3,144,758
Game expenditures	1,069,904	303,846	302,773	82,142	200,239	202,518	118,376	2,179,758
Fundraising, marketing, and promotion	1,025	275	-	609	485	1,625	3,271,448	3,275,468
Sports camp expenditures	40,837	138,756	50,119	398,381	65,143	631,081	59,326	1,387,643
Spirit groups	-	-	-	-	-	-	225,706	225,706
Athletic facilities debt service, leases, and rental fees	7,479,845	248,571	204,180	-	13,566	1,851,357	-	9,797,519
Direct overhead and administrative expenditures	1,373,435	598,216	559,946	2,818,089	154,819	1,506,762	14,020,585	20,991,852
Indirect institutional support	-	-	-	-	-	-	2,561,672	2,561,672
Medical expenditures and insurance	421,339	59,095	97,671	67,819	58,399	2,554,615	129,884	3,368,802
Memberships and dues	6,499	1,750	-	699	1,281	13,205	46,671	70,106
Student athlete meals	1,107,785	134,716	161,939	90,027	111,789	946,740	800,075	3,353,071
Other operating expenditures	672,798	124,232	51,114	54,070	56,178	365,503	7,738,781	9,062,876
Bowl expenditures	3,099,774	-	-	-	-	-	-	3,099,774
Bowl expenditures - coaching compensation/bonuses	336,121	-	-	-	-	-	-	336,121
Total Expenditures	36,707,360	8,607,521	5,273,704	6,269,641	3,997,190	30,959,803	57,380,816	149,196,055
Excess of Revenues Over (Under) Expenditures	\$ 50,700,781	\$ 10,845,524	\$ 47,613	\$ (4,226,924)	\$ (3,002,705)	\$ (21,846,850)	\$ (33,514,587)	\$ (997,148)

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

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

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For the Year Ended June 30, 2020

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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, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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") 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, upon satisfying all donor restrictions, the accompanying statement of revenues and expenditures – budgetary basis includes 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, 2020

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

A. REPORTING ENTITY (cont.)

The recognized booster organization for the fiscal year ended June 30, 2020 is as follows:

Badger Basketball Boosters

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.

Consistent with the budgetary basis of accounting, revenue and expenditures for sports camps are recorded and included in these statements based on a June 1, 2019 through May 31, 2020 fiscal year.

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 not recognized as 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, 2020

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

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 issued by the State of Wisconsin are recorded as expenditures as the debt repayments are made by the Athletic Department.

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.

The range of estimated useful lives by type of asset is as follows:

Buildings and fixtures	20 - 40 years
Improvements other than buildings	10 - 20 years
Equipment	5 - 15 years

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, 2020 were \$2,523,050.

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 Comprehensive Annual Financial Report of the State of Wisconsin for the year ended June 30, 2020. The liability and expense is computed for the entire State of Wisconsin and is not separately calculated for the Athletic Department.

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

NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS
For the Year Ended June 30, 2020

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

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 Athletic Department is a unit of a state governmental body. The Board of Regents of the University of Wisconsin System and Athletic Department, 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 of the Wisconsin Statutes.

H. CONTRIBUTIONS

The Athletic Department receives contributions in support of various intercollegiate sports programs. All contributions for the Athletic Department are 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). Other contributions are used to support the annual operations of the Athletic Department including scholarship support. These contributions are reported as contribution revenues, which are recorded as revenues when they are drawn from the Foundation.

NOTE 2 – LONG-TERM DEBT

The State of Wisconsin has issued various general obligation bonds, portions of which were for construction of various Athletic Department projects. Total University debt as of June 30, 2020 is \$815,960,756.

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, 2020, the Athletic Department's debt service payments consisted of the following:

Principal on bonds	\$ 5,739,906
Interest on bonds	<u>3,429,393</u>
Total	<u>\$ 9,169,299</u>

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

NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS
For the Year Ended June 30, 2020

NOTE 2 – LONG-TERM DEBT (cont.)

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 6/30/20
Environmental Management Center	2011	\$ 26,763	10/17/22	5.00%	\$ 26,763
Total Environmental Management Center					\$ 26,763
Camp Randall	2011	\$ 431,577	4/15/22	5.00%	\$ 401,709
	2011	16,816,187	10/17/22	5.00%	12,241,366
	2012	7,690,868	4/15/25	5.00%	3,059,711
	2013	5,744,354	4/15/25	5.00%	4,196,943
	2019	256,884	4/15/29	5.00%	256,884
	2020	3,787,211	4/15/30	5.00%	3,787,211
Total Camp Randall					\$ 23,943,824
Nielsen Stadium	2011	\$ 511	4/15/21	5.00%	\$ 66
	2014	3,166	4/16/18	2.70%	837
	2015	717	4/16/24	5.00%	5
Total Nielsen Stadium					\$ 908
Crew House	2011	\$ 1,194,973	10/17/22	5.00%	\$ 1,194,973
	2020	446,986	4/15/30	5.00%	446,986
Total Crew House					\$ 1,641,959
University Ridge Golf Course	2014	\$ 39,301	10/17/23	5.00%	\$ 39,301
	2014	62,443	4/14/28	5.00%	49,688
Total University Ridge Golf Course					\$ 88,989

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

NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS
For the Year Ended June 30, 2020

NOTE 2 – LONG-TERM DEBT (cont.)

	Issue Year	Original Debt	Maturity Date	Average Interest Rates	Balance 6/30/20
Hockey/Swim Facility					
	2011	\$ 9,000,000	4/15/31	5.00%	\$ 210,090
	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
	2016	5,819,190	10/17/30	4.00%	5,819,190
	2017	44,250	10/17/28	4.00%	44,250
Total Hockey/Swim Facility					<u>\$ 7,349,554</u>
Student Athlete Performance Center					
	2012	\$ 31,422,857	4/16/42	5.50%	\$ 19,158,750
	2012	8,647,637	4/15/33	5.50%	8,257,286
	2012	6,474,464	5/03/21	5.50%	1,862,647
	2013	1,467,596	5/03/21	5.50%	434,956
	2015	1,327,671	4/16/35	5.00%	145,062
	2015	352,770	4/16/21	5.00%	63,711
	2016	2,426,096	10/15/27	4.00%	2,426,095
	2017	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%	267,489
	2017	2,275,911	10/17/31	4.00%	2,275,911
	2017	151,559	4/16/38	4.00%	151,559
	2017	299,142	10/17/28	4.00%	299,142
	2017	840,265	10/17/34	4.00%	840,265
	2018	135,511	4/15/36	4.00%	100,404
	2018	23,552	4/15/36	4.00%	21,623
	2019	5,815,130	4/15/29	4.00%	5,815,130
Total Student Athlete Performance Center					<u>\$ 45,504,517</u>
Total					<u><u>\$ 78,556,514</u></u>

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

NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS
For the Year Ended June 30, 2020

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>
2021	\$ 7,298,044	\$ 3,021,993	\$ 10,320,037
2022	8,055,378	2,733,446	10,788,824
2023	6,950,974	2,333,864	9,284,838
2024	4,356,629	2,072,367	6,428,996
2025	6,830,656	1,899,520	8,730,176
2026 – 2030	10,034,531	7,638,562	17,673,093
2031 – 2035	20,167,886	4,539,310	24,707,196
2036 – 2040	10,159,201	2,171,266	12,330,467
2041 – 2042	4,703,215	284,515	4,987,730
Totals	<u>\$ 78,556,514</u>	<u>\$ 26,694,843</u>	<u>\$ 105,251,357</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	\$ 550,411
Less: Accumulated depreciation	<u>157,087</u>
Totals	<u>\$ 393,324</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>
2021	\$ 88,762	\$ 10,203	\$ 98,965
2022	74,080	5,788	79,868
2023	24,619	2,891	27,510
2024	25,865	1,645	27,510
2025	13,419	336	13,755
Totals	<u>\$ 226,745</u>	<u>\$ 20,863</u>	<u>\$ 247,608</u>

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

NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS
For the Year Ended June 30, 2020

NOTE 4 – EMPLOYEES' RETIREMENT SYSTEM

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 6.55% of their salary to the plan.

Details of the plan are included in the Comprehensive Annual Financial Report of the State of Wisconsin for the year ended June 30, 2020.

NOTE 5 – COMMITMENTS AND CONTINGENCIES

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.

NOTE 6 – UNDER ARMOUR CONTRACT

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.

NOTE 7 – RELATED PARTY TRANSACTIONS

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, 2020

NOTE 8 – CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance 7/01/19	Additions	Deletions	Balance 6/30/20
Land	\$ 10,651,178	\$ -	\$ -	\$ 10,651,178
Buildings and fixtures	371,137,764	361,362	-	371,499,126
Construction in progress	1,299,000	5,611,527	-	6,910,527
Improvements other than buildings	19,908,895	66,100	-	19,974,995
Equipment	17,744,419	150,011	779,034	17,115,396
Total Capital Assets	420,741,256	6,189,000	779,034	426,151,222
Less: Accumulated depreciation for:				
Buildings and fixtures	130,049,822	9,590,313	-	139,640,135
Improvements other than buildings	10,421,383	276,280	-	10,697,663
Equipment	10,043,114	1,501,378	693,689	10,850,802
Total Accumulated Depreciation	150,514,319	11,367,971	693,689	161,188,600
Capital Assets, Net of Depreciation	\$ 270,226,937			\$ 264,962,622

The total Athletic Department related capital expenditures for the year is \$7,355,299.

NOTE 9 – RISK MANAGEMENT

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 manages its risks internally and sets 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.

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

**NOTES TO STATEMENT OF REVENUES AND EXPENDITURES – BUDGETARY BASIS
For the Year Ended June 30, 2020**

NOTE 10 – CONTRIBUTIONS AND ENDOWMENTS HELD BY THE UNIVERSITY OF WISCONSIN FOUNDATION

As of June 30, 2020, the total value of the Athletic Department's dedicated endowments being held at the Foundation for the year is \$114,407,832. 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 University endowments as of June 30, 2020 is \$4,159,809,077.

NOTE 11 – SUITES AND TICKETS GIVEN TO UNIVERSITY

In fiscal year 2019-2020, the Athletic Department contributed \$651,842 to the University in the form of event tickets, suite access, and parking for events. The Athletics Department also waived donation requirements in the amount of \$136,550 for suites, premium seating, and parking.

NOTE 12 – EXCESS TRANSFERS TO INSTITUTION

For the fiscal year ended June 30, 2020, the Athletic Department transferred \$1,682,682 to the Institution in excess of those funds allowed to be reported with the "Less – transfers to Institution" category on the Statement of Revenues and Expenditures – Budgetary Basis.

NOTE 13 – SUBSEQUENT EVENTS

In December 2019, a novel strain of coronavirus was reported in Wuhan, Hubei province, China. In the first several months of calendar 2020, the virus, SARS-CoV-2, and resulting disease, COVID-19, spread to the United States, including to areas impacting the Athletic Department. The Athletic Department's evaluation of the effects of these events is ongoing; however, we anticipate this situation will negatively impact revenue streams in fiscal 2021 in ticket sales, donations, corporate sponsorships, events (e.g. concerts), licensing, and more.

The extent of the impact of COVID-19 on the Athletic Department's operational and financial performance will depend on future developments, including the duration of the outbreak and related campus, conference, governmental, or other regulatory actions.

In fiscal year 2020-21, the State of Wisconsin issued general obligation bonds to finance capital projects as well as to advance refund portions of prior year's debt issuances. The economic gain or loss on the advance refunding portion of this issuance is computed on the entire refunding issues of the State of Wisconsin and is not separately calculated for the Athletic Department.

OTHER REPORTS (UNAUDITED)

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 3.2.4.17 for the year ended June 30, 2020. The University of Wisconsin-Madison Division of Intercollegiate Athletics is responsible for compliance with the requirements of NCAA Bylaw 3.2.4.17 for the year ended June 30, 2020. 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, 2020. 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, 2020 as shown in Exhibit A.

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, 2020. 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 Athletic Department, or an authorized representative of the NCAA and is not intended to be, and should not be, used by anyone other than these specified parties.



Madison, Wisconsin
January 7, 2021

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

STATEMENT OF CHANGES IN CASH OF RECOGNIZED BOOSTER ORGANIZATIONS
For the Year Ended June 30, 2020

	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	\$ 121,028	\$ -	\$ 117,389	\$ -	\$ (109,502)	\$ 128,925
TOTALS	<u>\$ 121,028</u>	<u>\$ -</u>	<u>\$ 117,389</u>	<u>\$ -</u>	<u>\$ (109,502)</u>	<u>\$ 128,925</u>

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, 2020**

(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.

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 – MADISON 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 Bylaw 3.2.4.17 for the year ended June 30, 2020. The University of Wisconsin-Madison Division of Intercollegiate Athletics is responsible for compliance with the requirements of NCAA Bylaw 3.2.4.17 for the year ended June 30, 2020. 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%.

No findings were noted and there were no variations greater than 10% requiring explanation within supplementary information.

The above referenced testing included the following procedures for specific revenue sources:

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.

MINIMUM AGREED-UPON PROCEDURES FOR REVENUES (cont.)

Student Fees

- > There were no student fees reported on the Statement, no procedures were performed.

Direct State or Other Governmental Support

- > There was no direct state or other governmental support reported on the Statement, no procedures were performed.

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

- > Total indirect institutional support reported on the Statement was less than 4% of total revenues, no procedures were required to be performed.

Guarantees

- > Total guarantees reported on the Statement were less than 4% of total revenues, no procedures were required to be performed.

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

- > Total in-kind reported on the Statement were less than 4% of total revenues, no procedures were required to be performed.

MINIMUM AGREED-UPON PROCEDURES FOR REVENUES (cont.)

Compensation and Benefits Provided by a Third-Party

- > There were no compensation and benefits provided by a third party reported on the Statement, no procedures were performed.

Media Rights

- > We obtained and inspected agreements explaining the Athletic Department's total media (broadcast, television, radio) rights received by the Athletic Department or 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 Athletic Department general ledger and recalculated totals.

No findings were noted.

NCAA Distributions

- > Total NCAA distributions reported on the Statement were less than 4% of total revenues, no procedures were required to be performed.

Conference Distributions and Conference Distributions of Bowl Generated Revenue

- > We obtained and inspected agreements related to the Athletic Department's conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions.
- > 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

- > Total program sales, concessions, novelty sales, and parking were less than 4% of total revenues; no procedures were required to be performed

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

- > Total sports camp revenues reported on the Statement were less than 4% of total revenues, no procedures were required to be performed.

MINIMUM AGREED-UPON PROCEDURES FOR REVENUES (cont.)

Athletics Restricted Endowment and Investment Income

- > Total athletics restricted endowment and investment income reported on the Statement was less than 4% of total revenues, no procedures were required to be performed.

Other

- > Total other revenues reported on the Statement were less than 4% of total revenues, no procedures were required to be performed.

Bowl Revenues

- > Total bowl revenues reported on the Statement were less than 4% of total revenues, no procedures were required to be performed.

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%.

No findings were noted and there were no variations greater than 10% requiring explanation within supplementary information.

The above referenced testing included the following procedures for specific expenditure categories:

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

- > Total guarantees reported on the Statement were less than 4% of total expenditures; no procedures were required to be performed.

MINIMUM AGREED-UPON PROCEDURES FOR EXPENDITURES (cont.)

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 nine 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.

Coaching Other Compensation and Benefits Paid by a Third Party

- > There were no coaching other compensation and benefits paid by a third party reported on the Statement, no procedures were performed.

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

- > There were no support staff/administrative other compensation and benefits paid by a third party reported on the Statement, no procedures were performed.

Severance Payments

- > Total severance payments reported on the Statement were less than 4% of total expenditures, no procedures were required to be performed.

Recruiting

- > Total recruiting expenditures reported on the Statement were less than 4% of total expenditures, no procedures were required to be performed.

MINIMUM AGREED-UPON PROCEDURES FOR EXPENDITURES (cont.)

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

- > Total equipment, uniforms, and supplies expenditures reported on the Statement were less than 4% of total expenditures, no procedures were required to be performed.

Game Expenditures

- > Total game expenditures reported on the Statement were less than 4% of total expenditures, no procedures were required to be performed.

Fund Raising, Marketing, and Promotion

- > Total fund raising, marketing, and promotion expenditures reported on the Statement were less than 4% of total expenditures, no procedures were required to be performed.

Sports Camp Expenditures

- > Total sports camp expenditures reported on the Statement were less than 4% of total expenditures, no procedures were required to be performed.

Spirit Groups

- > Total spirit groups expenditures reported on the Statement were less than 4% of total expenditures, no procedures were required to be performed.

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 6 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 12 transactions to validate the existence of the transaction and accuracy of recording and recalculated totals.

No findings were noted.

MINIMUM AGREED-UPON PROCEDURES FOR EXPENDITURES (cont.)

Indirect Institutional Support

- > See the revenue section – Indirect Institutional Support.

No findings were noted.

Medical Expenditures and Medical Insurance

- > Total medical expenditures and medical insurance reported on the Statement were less than 4% of total expenditures, no procedures were required to be performed.

Memberships and Dues

- > Total membership and dues expenses reported on the Statement were less than 4% of total expenditures, no procedures were required to be performed.

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 2 transactions to validate the existence of the transaction and accuracy of recording and recalculated totals.

No findings were noted.

Student-Athlete Meals (non-travel)

- > Total student-athlete meals (non-travel) expenditures reported on the Statement were less than 4% of total expenditures, no procedures were required to be performed.

Bowl Expenses

- > Total bowl expenditures reported on the Statement were less than 4% of total expenses, no procedures were required to be performed.

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 compared current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report Form. We inquired and documented an explanation for any variance greater than +/- 4%.
- > We obtained the Athletic Department's Sports Sponsorship and Demographics Forms Report for the reporting year and compared the countable NCAA 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 compared current year number of Sports Sponsored to prior year reported total per the Membership Financial Report submission. We inquired and documented an explanation for any variance.

ADDITIONAL MINIMUM AGREED-UPON PROCEDURES (cont.)

- > 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.
- > We compared current year Pell Grants total to prior year reported total per the Membership Financial Report submission. We inquired and documented an explanation for any variance greater than +/- 20 grants.

No findings were noted.

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.

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 determined that there were no significant contributions meeting this criteria. Therefore, no disclosure was included 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 two transactions to validate the existence of the transactions 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.

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

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.

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 and reconciled the recorded costs to supporting documentation. 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 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 NCAA and is not intended to be, and should not be, used by anyone other than these specified parties.

Baker Tilly US, LLP

Madison, Wisconsin
January 7, 2021



Reporting and insights from 2020 audit:

University of Wisconsin-Madison
Division of Intercollegiate
Athletics

June 30, 2020

Executive summary

We have completed our audit of the financial statements of the Athletic Department for the year ended June 30, 2020, and have issued our report thereon dated January 7, 2021. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Athletic Department's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

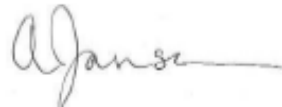
Additionally, we have included information on key risk areas the Athletic Department should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Andrea Jansen, Partner: andrea.jansen@bakertilly.com or +1 (608) 240 2338
- John Rader, Firm Director: john.rader@bakertilly.com or +1 (608) 240 2431

Sincerely,

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)



Andrea Jansen, CPA, CFE



John Rader, CPA, MBA

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THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

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Audit objectives



Audit objectives

Our responsibilities




As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Athletic Department's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects, and in accordance with accounting principles generally accepted in the United States of America

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Qualitative aspects of the Athletic Department's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

Management's responsibilities

Management		Auditor
	Prepare and fairly present the financial statements	Our audit does not relieve management or those charged with governance of their responsibilities
	Establish and maintain effective internal control over financial reporting	An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls
	Provide us with written representations at the conclusion of the audit	See Appendix B for a copy of management's representations

Audit status



Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results



Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Athletic Department and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Athletic Department's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data	Procedures identified provided sufficient evidence for our audit opinion

Other key areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other key areas of emphasis		
Foundation investments	Revenues	Camps
Capital assets	Operating expenditures	Student aid
Payroll and related long-term obligations	Long-term debt including capital leases	Financial reporting and required disclosures

Internal control matters

We considered the Athletic Department's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements. We are not expressing an opinion on the effectiveness of the Athletic Department's internal control.

Our consideration of internal controls 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.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Athletic Department are described in Note I to the financial statements. As described in Note I, no new accounting policies were adopted and the application of existing accounting policies was not changed during fiscal year 2020. We noted no transactions entered into by the Athletic Department during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements 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, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole
Utility costs	Evaluation of information provided by Facilities Planning and Management	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Athletic Department or that otherwise appear to be unusual due to their timing, size or nature.

Other information in documents containing audited financial statements

NCAA submissions

The Athletic Department's audited financial statements will be submitted to the NCAA. Our responsibility for this information does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. Also included in the bound document is the statement of changes in cash of recognized booster organizations, and 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.

Difficulties encountered during the audit

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

Disagreements with management

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 financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The Appendix includes copies of other material written communications, including a copy of the management representation letter.

Uncorrected misstatements and corrected 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 misstatements identified.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Athletic Department's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

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

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Athletic Department's related parties.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

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.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- GAAP conversion project

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

An aerial photograph of a two-lane asphalt road that winds through a dense, green forest. The road has white dashed lines for lane markings and a solid white line on the outer edge. The forest is lush with various types of trees, and a small stream or river is visible in the upper right corner of the image.

Accounting changes relevant to the University of Wisconsin-Madison Division of Intercollegiate Athletics

Accounting changes relevant to the University of Wisconsin-Madison Division of Intercollegiate Athletics

Future accounting standards updates

GASB Statement Number	Description	Potentially Impacts you	Effective Date
87	Leases	✓	6/30/22*
89	Accounting for Interest Incurred before the End of a Construction Period		6/30/22*
90	Majority Equity Interests and amendment of GASB Statements No. 14 and No. 61		6/20/21*
91	Conduit Debt	✓	6/30/22*
92	Omnibus 2020	✓	Varies
93	Replacement of Interfund Bank Offered Rates		Varies
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	6/30/23
96	Subscription-Based Information Technology Arrangements	✓	6/30/23
97	Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans-an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32	✓	Varies

*The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

Further information on upcoming [GASB pronouncements](#)

Trending challenges for organizations

Trending challenges for organizations

Management and the governing body of the Athletic Department must keep the future in mind as they evaluate strategies to achieve future growth. Keeping a balance between risk and sustainability is key, and organizations need to think beyond their immediate needs to their long term goals. Economic uncertainty, coupled with key risk areas and fast paced technology change, make strategic planning complex. Begin the discussion with your management team to find your path to your future.

COVID-19 Risks and ongoing response

Staying nimble and resilient during unprecedented disruption

COVID-19 has challenged all organizations and the effects continue to unfold. It is critical that management and governing bodies stay nimble to respond to direct and indirect effects of this disruption on operations, cash flow, and people. Some best practices to consider include:

- Establish mechanisms to track COVID-19 related expenses, lost revenues or delayed revenues
- Monitor cash flow projections and seek short term liquidity help
- Create a policy and forms for compliance with Family First Coronavirus Response Act
- Develop a strategy for leading your organization through the crisis

Learn about public sector [Coronavirus resources](#), including the latest news on business continuity and cash flow management, Federal stimulus and tax developments, and more.



2020 strategic risks for boards



Evaluating and mitigating the greatest risks

Public sector organizations face a multitude of internal and external risks in an evolving landscape. Risks can stem from strategy, finances, legal situations, operations, regulatory compliance, information technology, economic environment, and/or fraud, waste and abuse.

By employing a risk assessment, areas with the greatest needs and highest risks are evaluated. Then a risk mitigation plan can be developed and deployed.

Learn about [risk assessment](#) types, tools and strategies.

Cybersecurity

Operational reporting on cybersecurity effectiveness

As boards engage management in cybersecurity risk discussions, directors should expect management to produce reports on the effectiveness of the organization's cybersecurity-risk management program. Management can (and should) collect and analyze relevant performance measures and metrics to determine if cybersecurity safeguards and controls are operating as intended, and whether any corrective action should be taken to strengthen management's risk-mitigation approaches. While not an exhaustive list, some key processes on which management should report include these:

- Incident management
- Risk management and governance
- Independent assurance on the cybersecurity program

[Learn more](#) about cybersecurity risk management.



[WATCH: On demand webinar about board governance over cybersecurity.](#)

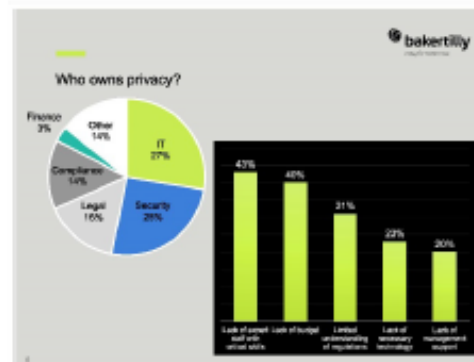
Data privacy

Elevating privacy risks to the forefront of board agendas

Organizations around the world are still scrambling to comply with the General Data Protection Regulation in the European Union, which went into effect in May 2018. While the data privacy regulatory environment changes rapidly, organizations can take proactive steps to ensure that they stay informed of the existing regulations and of those developing on the near horizon.

Adequate oversight remains a key part of staying on top of data privacy developments. Some regulations specify oversight requirements, and can depend on the type of the organization, the quantity and type of personal data processed, and the locations where operations take place. In many cases, a data protection officer (DPO) must lead the effort. Since the DPO is responsible for overseeing practices related to data protection strategy and implementation, having one in place early on will help ensure that the privacy program is comprehensive and consistent.

[Learn more](#) about [data privacy risk management](#).



[WATCH: On demand webinar about a risk-based approach to oversight, compliance and management of privacy](#)

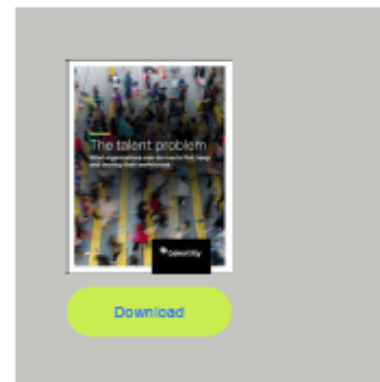
The talent problem

Establishing a lifeline for your shifting workforce

Employee recruitment and retention challenges are an all too common struggle in the public sector:

- Aging workers with institutional knowledge retire
- High demand for small qualified candidate pool
- Perception of geographic disadvantages
- Wage/benefit competition with private sector
- Lean operations exclude investments in recruitment, on-the-job training and technology
- Unclear growth and career advancement tracks

Sustainable organizations must have a robust workforce development and succession planning program. Learn how to get started and incorporate a workforce/succession planning program with existing operational practices.



Innovation

Anticipating disruptive innovation and digital transformation

To stay competitive and relevant in a rapidly changing business landscape, organizations in every industry must navigate an increasingly disruptive, technology-enabled environment. Companies that do not address and embrace new and emerging technologies will be less competitive or may even face obsolescence.

Given these challenges to companies, what does innovation mean in this era of digital transformation? Innovation now involves finding the right problems worth solving; building new offerings, business models, and experiences; and generating value at scale for customers.

Furthermore, the rapid digital transformation of advanced technologies such as blockchain, robotic process automation (RPA), and artificial intelligence (AI) now portend similar effects in industries from financial services and healthcare to communications and manufacturing. Boards must become knowledgeable about these digital disruption trends in order to be able to conduct meaningful oversight that management can use successfully as the company embraces new technologies.

Anticipating Disruptive Innovation and Digital Transformation

To stay competitive and relevant in a rapidly changing business landscape, organizations in every industry must navigate an increasingly disruptive, technology-enabled environment.

[Read the blog post.](#)

Learn more about [innovation opportunities](#).

Public sector executive recruitment

Navigating recruitments and smart hiring

Competing for top executive talent in the public sector space takes industry knowledge, familiarity with the general applicant pool and experience navigating recruitments. Search consultants draw upon their understanding of organizational management and human resources to serve as a successful agent for government entities. In turn, public sector organizations can adopt a foundational understanding about search firms to ensure optimal collaboration on hiring opportunities.

[Read the three part series](#) to learn what your entity should be thinking about and how Baker Tilly can help.

Three part series on public sector executive recruitment

Navigate the changing workforce landscape with confidence, read the executive recruitment series.

1. [Five myths about search firms](#)
2. [Recruiting for difficult positions](#)
3. [Hiring recommendations for government entities](#)

Customer experience

Finding your edge in a competitive market

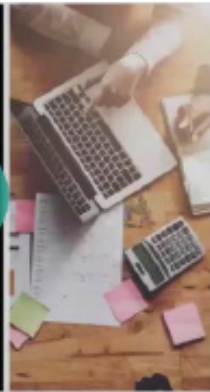
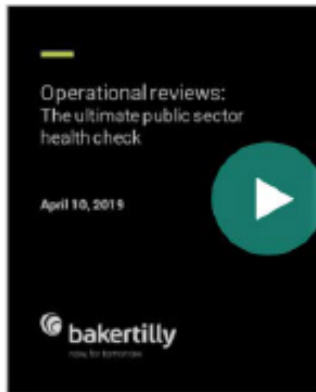
All industries are facing an increasingly competitive marketplace due to more connected consumers, partners and vendors. Where a company may have had a geographic advantage in the past, they now need to be able to compete against non-local organizations.

One of the key factors in maintaining your place in the market is ensuring a positive, fast and easy customer experience. Whether this means enhancing your customer support services through online chat bots or developing a mobile app to allow your customer access to their information around the clock, your organization needs to take your customer experience strategy seriously. Management and board members should understand where your experience is currently and what strategies you are evaluating to enhance it.

Learn more about [why your customer experience is so important](#).

Operational and organizational sustainability

Aligning resources with strategy



As new demands confront the public sector industry, it's easy to solve an immediate problem instead of pausing to take a holistic view. Rippling inefficiencies, increasing financial pressures, taxing staff resources and plummeting constituent satisfaction can pile atop organizations already facing pressure to improve efficiency, effectiveness, relevance and financial viability.

An operational review follows a systematic, strategic approach to understanding an entity's operations and performance. Opportunities to improve processes, bolster internal controls and reduce costs are uncovered in order to realign organizational resources and strategic objectives.

Learn invaluable methods for [executing an operational review](#) while maintaining day-to-day operations.



Client service team



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January 7, 2021

Baker Tilly US, LLP
4807 Innovate Lane
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Madison, WI 53707-7398

Dear Baker Tilly US, 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, 2020 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. We have engaged you to advise us in fulfilling that responsibility.
3. We acknowledge our responsibility 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.
4. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and

Wisconsin Athletics

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UWBadgers.com



- fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
- b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. 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.
5. There have been no communications from the NCAA or other regulating agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
 6. All material transactions have been recorded in the accounting records and are reflected in the financial statements
 7. We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 8. We are not aware of any known actual, possible, pending, or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be recorded or disclosed in the financial statements in accordance with accounting principles generally accepted in the United States of America, and we have not consulted a lawyer concerning litigation, claims, or assessments.
 9. All known audit and bookkeeping adjustments have been included in our financial statements, if any, and we are in agreement with those adjustments.
 10. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
 11. 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.
 12. 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.
 13. Significant assumptions we used in making accounting estimates, if any, are reasonable

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14. Related party relationships and transactions, including revenues, expenditures, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
15. Guarantees, whether written or oral, under which the University of Wisconsin-Madison Division of Intercollegiate Athletics is contingently liable, if any, have been properly recorded or disclosed.
16. 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.
17. We have a process to track the status of audit findings and recommendations.
18. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
19. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
20. 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. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
21. 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.
22. 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.
23. The financial statements include all related organizations.
24. Capital assets are properly capitalized, reported, and, if applicable, depreciated as disclosed in the Notes to the Statement of Revenues and Expenditures – Budgetary Basis.

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25. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of this audit and agreed-upon procedures being undertaken and the corrective actions taken to address significant findings and recommendations.
26. With respect to your engagement to apply agreed-upon procedures as identified by the National Collegiate Athletic Association (NCAA), dated April 21, 2020, as of and for the year ended June 30, 2020, 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, 2020, 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 provided you with access to all records that we believe are relevant to our compliance with the NCAA.
 - g. We have responded fully to all inquiries made to us by you during the engagement.

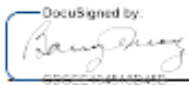
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Sincerely,

UNIVERSITY OF WISCONSIN MADISON DIVISION
OF INTERCOLLEGIATE ATHLETICS


Signed: 
Barry Alvarez
Athletic Director

Signed: 
Chris McIntosh
Deputy Athletic Director

Signed: 
Adam Barnes
Associate Athletic Director-Business Operations

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A photograph showing a person's arm and hand writing on a document on a wooden table. The person is wearing a light blue long-sleeved shirt and a black watch with a brown strap. In the background, another person is visible, gesturing with their hands. The text "Appendix C Two-way communication regarding your audit" is overlaid on the image.

Appendix C Two-way communication regarding your audit

As part of our audit of your financial statements, 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 financial statements 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 financial statements 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.
- c. 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.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements 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 financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

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. We anticipate that the Athletic Department will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

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

- a. The entity'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 financial fieldwork is scheduled during the fall to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and review drafts of your report as prepared by your staff. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, 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.

BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM

II. All Regents

Via WebEx Videoconference

Friday, February 5, 2021

8:45 a.m.

1. Calling of the Roll
2. Declaration of Conflicts
3. Report of the Research, Economic Development, and Innovation Committee
4. Report of the Audit Committee
5. Report and approval of actions taken by the Business & Finance Committee
6. Report and approval of actions taken by the Education Committee
7. Report and approval of actions taken by the Capital Planning & Budget Committee
8. Presentation Board of Regents 2021 Diversity Awards
 - a. Dr. Selika Ducksworth-Lawton, Professor of History, UW-Eau Claire
 - b. Counseling Services, UW-Eau Claire
 - c. Wisconsin Louis Stokes Alliance for Minority Participation (WiscAMP), UW-Madison
9. Presentation and Discussion: UW System Teacher Workforce Initiative
10. Resolution of Appreciation for Chancellor Bernie Patterson's service to the UW System
11. Regent communications, petitions, and memorials
12. Optional Closed Session
13. Adjourn

The closed session agenda for Thursday, February 4, 2021, may also be considered on Friday, February 5, 2021, as the Board's needs may dictate. In addition, the Board may reconvene in open session regarding matters taken up in closed session, including voting, where applicable.

Friday, February 5, 2021

UW SYSTEM TEACHER WORKFORCE INITIATIVE**REQUESTED ACTION**

None

SUMMARY

Wisconsin has unmet workforce demand for highly-qualified teachers and school leaders. This demand is greatest among: a) high need school districts, especially in rural Wisconsin; and b) subject matter fields, such as special education, STEM, and bilingual education. Conversely, during the past decade, the UW System Schools and Colleges of Education have experienced a significant decrease in student enrollment in teacher education programs, and teacher certification and school leadership programs.

Two potential solutions are recommended for meeting Wisconsin's workforce demand for teachers and school leaders.

First, paid stipends are recommended for students who are required to teach as part of their teacher education programs at UW System Schools and Colleges of Education.

Second, expansion is recommended for existing student loan forgiveness programs in Wisconsin. Currently, the Wisconsin Higher Educational Aids Board (HEAB) administers two loan programs: a) the Teacher Loan Program¹, which received \$272,200 in state funding in 2019-20; and b) the Minority Teacher Loan Program², which received \$259,500 in 2019-20. Combined, these teacher programs forgave approximately \$281,700 in student loan debt.

An increase to the HEAB Student Loan Forgiveness Program is recommended, within the 2022-2024 UW System Biennial Budget Request. In addition, it is recommended that both

¹Students enrolled in a teaching program can receive up to \$10,000 in loans per year, and a maximum of \$30,000. The loan is forgiven 25% for each year the student meets employment requirements as a teacher. <http://heab.state.wi.us/programs.html#TLP> See also <https://dpi.wi.gov/licensing/programs/loan-forgiveness>

² Minority students enrolled in a teaching program who later teach in school with at least a 40% minority student population are eligible for loan forgiveness, subject to the same dollar limits and other requirements as the TLP. <http://heab.state.wi.us/programs.html#MTL>

HEAB programs expand eligibility to include more teaching fields, and to allow both teachers and school leaders to qualify. Finally, it is recommended that the programs target high need school districts and subject matter fields, while also requiring teachers and school leaders to remain in Wisconsin in order to qualify for loan forgiveness.

Presenter

Anny Morrobel-Sosa, UW System Vice President for Academic and Student Affairs

BACKGROUND

In August 2020, the Board of Regents approved UW System President Tommy Thompson's 2021-23 biennial budget recommendations, which included ten key initiatives to renew the Wisconsin Idea for the 21st century. Among the ten initiatives is a proposal to advance Wisconsin's teachers and school leaders through student loan forgiveness, working with community and university education dean partners, and providing stipends for student teachers.

Related Policies

- Regent Policy 4-12: Academic Program Planning, Review, and Approval in the University of Wisconsin System.
- UW System Administrative Policy 102: Policy on University of Wisconsin System Array Management: Program Planning, Delivery, Review, and Reporting.