

## BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM

### **Audit Committee**

Thursday, August 18, 2022  
10:45 a.m. – 12:00 p.m.

UW-Green Bay  
1965 Room, University Union,  
2430 Campus Court  
Green Bay, Wisconsin

- A. Calling of the Roll
- B. Declaration of Conflicts
- C. Approval of the Minutes of the June 9, 2022 Meeting of the Audit Committee
- D. Internal Audit
  - 1. Fiscal Year 2023 Audit Plan Progress Report
  - 2. Summarized Results of Audits Recently Issued
  - 3. Summary Report of Integrity Hotline Activity
  - 4. Progress on Closing Audit Comments
  - 5. Approval of Fiscal Year 2023 Budget and Resource Plan
- E. Compliance
  - 1. Overview of Proposed Changes to Title IX Regulations
  - 2. Update on Implementation of Youth Protection Compliance Policy
- F. Enterprise Risk Management Update
- G. Legislative Audit Bureau Fiscal Year 2022 Audit
- H. UW-Green Bay Annual Division I Athletics Report

## **FISCAL YEAR 2023 AUDIT PLAN PROGRESS REPORT**

### **REQUESTED ACTION**

For information and discussion only.

### **SUMMARY**

One of the responsibilities of the Audit Committee, as outlined in the committee charter, is to review and approve the annual internal audit plan and receive interim progress reports at least quarterly.

The attached chart provides a summary of audit progress for the Fiscal Year 2023 Audit Plan.

### **Presenter(s)**

- Lori Stortz, Chief Audit Executive

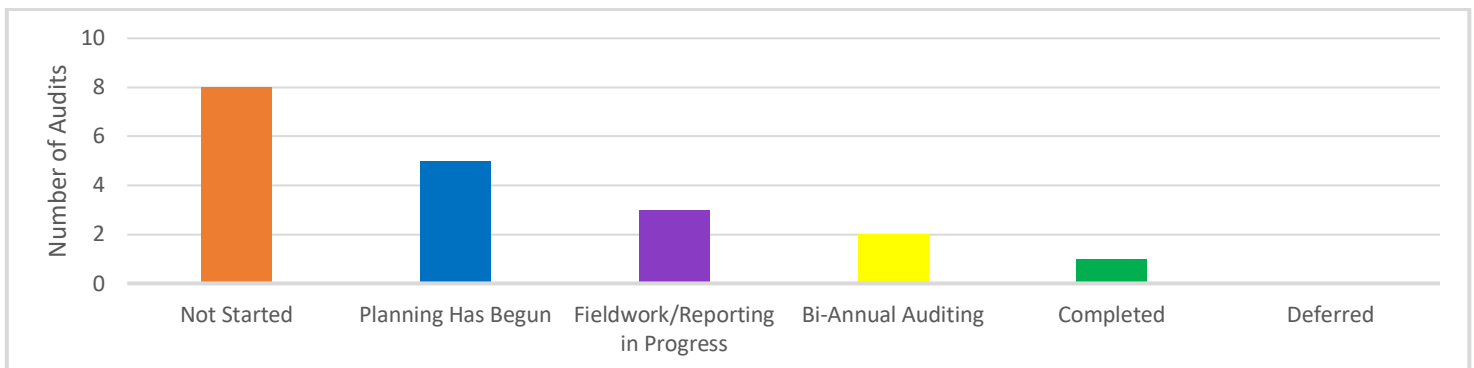
### **ATTACHMENTS**

- A) UW System Administration Office of Internal Audit Fiscal Year 2023 Audit Plan Progress Chart.

## UW SYSTEM ADMINISTRATION

OFFICE OF INTERNAL AUDIT  
FISCAL YEAR 2023  
AUDIT PLAN PROGRESS

	Title	Risks
1	Payroll (Bi-Annual Auditing)	Fraud, Data Accuracy, Compliance with Policy
2	Purchasing Cards (Bi-Annual Auditing)	Fraud, Embezzlement, Compliance with Policy
3	Criminal Background Checks	Reputational, Conflicts of Interest, Regulatory Compliance, Compliance with Policy
4	Information Technology Remote Access (Phase Two)	Data Security, Reputational, Operational, Financial
5	Behavioral Health	Student Health and Safety, Compliance
6	Child Care Centers	Compliance with Policy, Financial, Operational
7	Controlled Substances in Research	Compliance, Fraud, Reputation, Public Safety
8	Export Controls	Compliance with Laws, Reputational
9	General Ledger Clearing Accounts	Fraud, Financial
10	Information Technology Asset Management	Compliance with Policy, Data Security, Data Availability, Operational, Financial, Fraud
11	Information Technology Bi-Monthly Compliance Reports	Compliance with Policy
12	Internal Assessment	Conformance with IIA <i>Standards</i> and Code of Ethics
13	Madison NCAA Athletics Compliance Audit	Compliance
14	NCAA Athletics Division I Consulting Engagements	Data Accuracy
15	Nepotism and Conflicts of Interest	Conflicts of Interest, Fraud, Financial
16	Recruitment and Admission of International Students	Fraud, Compliance with Laws and Policy, Reputational
17	Research Integrity	Compliance, Fraud, Reputation
18	ShopUW+ Internal Controls	Fraud, Financial, Operational
19	Working in Isolation	Human Safety, Regulatory Compliance



## **SUMMARIZED RESULTS OF AUDITS RECENTLY ISSUED**

### **REQUESTED ACTION**

For information and discussion only.

### **SUMMARY**

Since the June 9, 2022 meeting of the Audit Committee, the Office of Internal Audit has issued the following reports:

- Information Technology Remote Access - Executive Summary
- Office of Internal Audit Annual Report 2022
- Purchasing Cards – Executive Summary

### **Presenter(s)**

- Lori Stortz, Chief Audit Executive

### **BACKGROUND**

One of the responsibilities of the Audit Committee, as outlined in the committee charter, is to summarize results of audits recently issued.

Thursday, August 18, 2022

## **SUMMARY REPORT OF INTEGRITY HOTLINE ACTIVITY**

### **REQUESTED ACTION**

For information and discussion only.

### **SUMMARY**

For the period of January 1, 2021 through June 30, 2021, 57 incidents were reported. The hotline was rebranded and a new communication strategy was launched in the summer of 2021. The strategy was designed by UW System Office of Public Affairs & Communications who then provided templates of communication materials to the institutions. The institutions were asked to promote the hotline in the manner most appropriate for their stakeholders.

The dissemination, analysis, investigation, and resolution of the incidents reported to the hotline continues to go well. As of June 30, 2022, 51 of the incidents have been closed. Thirty-nine of the incidents did not require an investigation or the Office of Internal Audit concurred with management that no corrective action was necessary. Twelve of the incidents resulted in corrective action being taken.

The Office of Internal Audit has received reports of incidents in each of the risk categories, with most classified as human resources and student matters. Incidents were open an average of 45 days.

### **Presenter(s)**

- Lori Stortz, Chief Audit Executive

### **BACKGROUND**

The UW System Integrity Hotline went live on May 15, 2015. The Audit Committee requested periodic updates to ensure reports are being addressed in a timely manner.

## **PROGRESS ON CLOSING AUDIT COMMENTS**

### **REQUESTED ACTION**

For information and discussion only.

### **SUMMARY**

One of the responsibilities of the Office of Internal Audit as outlined in the charter is to establish a follow-up process to monitor and identify whether corrective actions have been effectively implemented, or whether senior management has accepted the risk of not taking action. The Audit Committee has requested regular progress reports on this monitoring.

### **Presenter(s)**

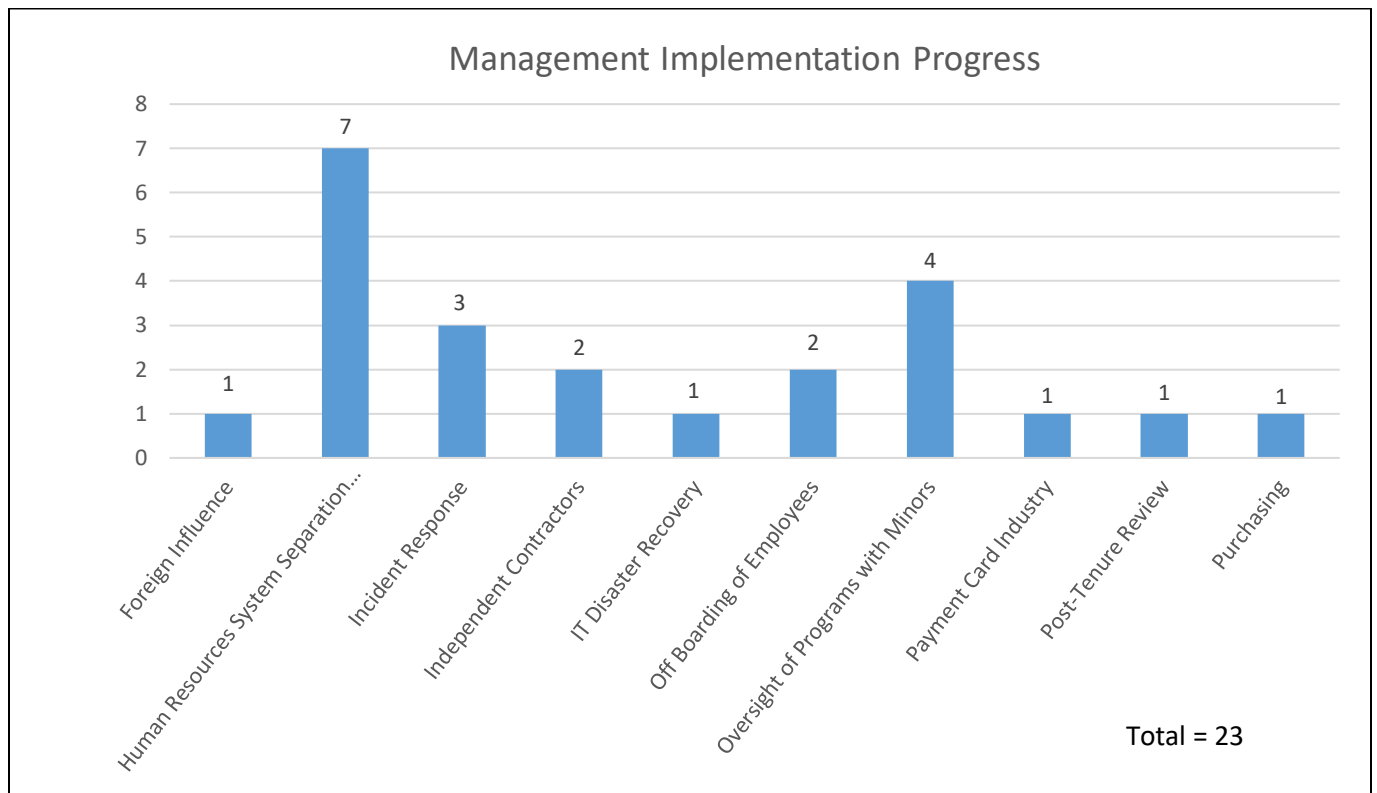
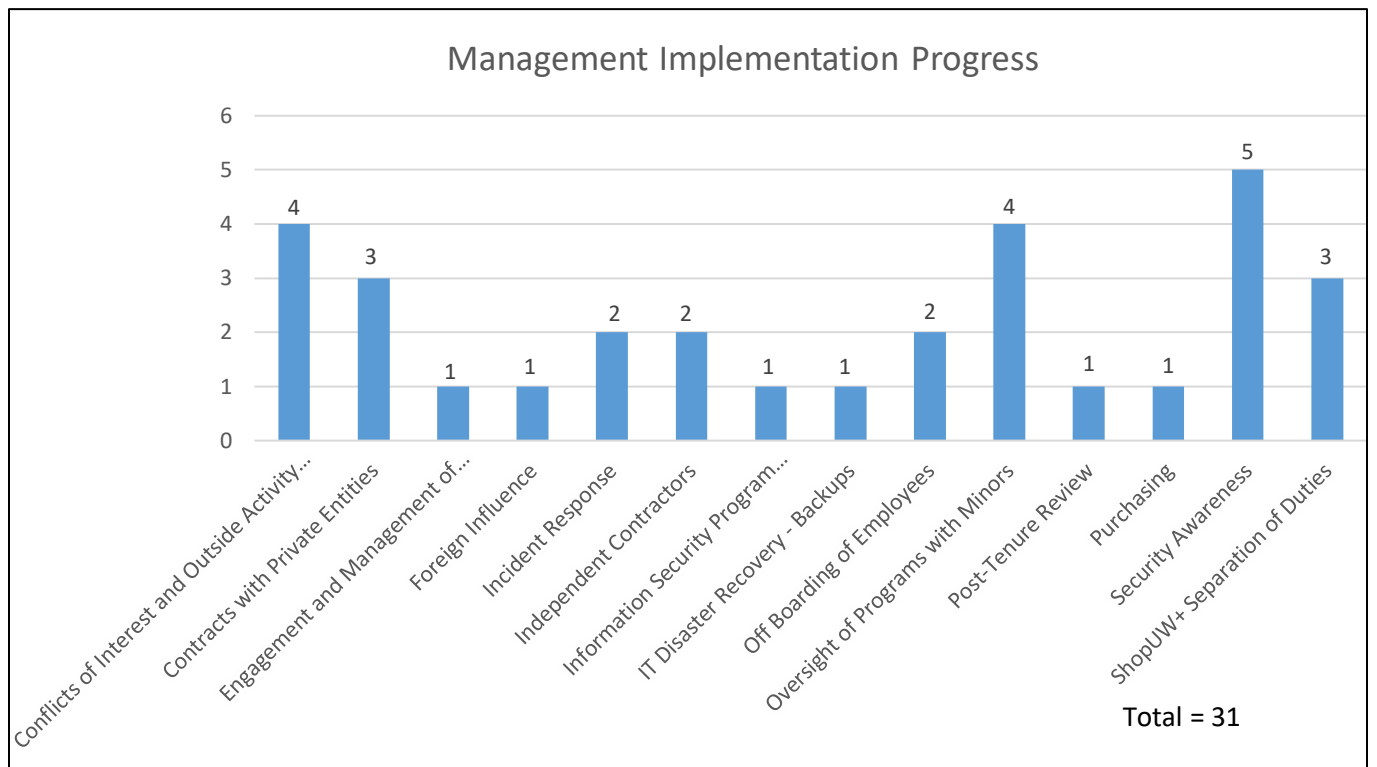
- Lori Stortz, Chief Audit Executive

### **BACKGROUND**

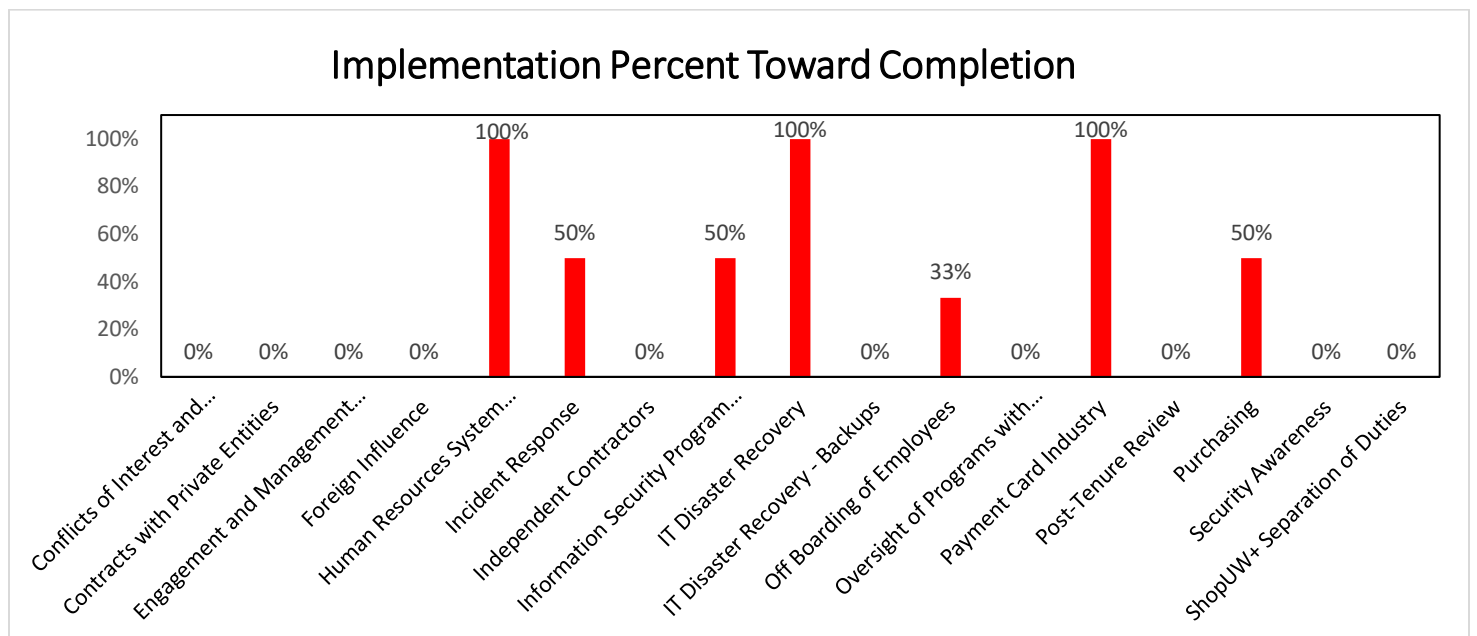
The following charts present audits issued during fiscal year 2018 through fiscal year 2022 and the progress management has made toward resolving the comments and recommendations included in the audit reports. Management's corrective action plans were audited by the Office of Internal Audit to determine if they were implemented.

### **ATTACHMENTS**

- A) UW System Administration Office of Internal Audit Follow-Up Presentation.

**Prior Reporting Period****Current Reporting Period****Roll-forward from Prior Reporting Period to Current Reporting Period**

<b>Audit</b>	<b>Previously Reported Open Comments</b>	<b>Comments Issued</b>	<b>Comments Closed</b>	<b>Current Open Comments</b>
Conflicts of Interest and Outside Activity Reporting	0	4	0	4
Contracts with Private Entities	0	3	0	3
Engagement and Management of Independent Contractors	0	1	0	1
Foreign Influence	1	0	0	1
Human Resources System Separation of Duties at UW-Madison	7	0	7	0
Incident Response	3	1	2	2
Independent Contractors	2	0	0	2
Information Security Program Accountability	0	2	1	1
IT Disaster Recovery	1	0	1	0
IT Disaster Recovery - Backups	0	1	0	1
Off Boarding of Employees	2	0	0	2
Oversight of Programs with Minors	4	0	0	4
Payment Card Industry	1	0	1	0
Post-Tenure Review	1	0	0	1
Purchasing	1	0	0	1
Security Awareness	0	5	0	5
ShopUW+ Separation of Duties	0	3	0	3
<b>Total</b>	<b>23</b>	<b>20</b>	<b>12</b>	<b>31</b>



The above charts and graphs do not necessarily represent all audit comments outstanding due to timing issues



Thursday, August 18, 2022

## **APPROVAL OF FISCAL YEAR 2023 BUDGET AND RESOURCE PLAN**

### **REQUESTED ACTION**

Adoption of Resolution D.5.

**Resolution D.5.** That, upon the recommendation of the President of the University of Wisconsin System, the Board of Regents approves the Office of Internal Audit fiscal year 2023 budget and resource plan.

### **SUMMARY**

The University of Wisconsin System Office of Internal Audit Charter (Office Charter) governs the mission, purpose, responsibilities, and authority of the Office of Internal Audit.

The *International Standards for the Professional Practice of Internal Auditing (Standards)* require that the Chief Audit Executive communicate the internal audit activity's plans and resource requirements, including significant interim changes, to senior management and the board for review and approval.

To comply with the Standards, the Office of Internal Audit requests board approval of the fiscal year 2023 internal audit budget and resource plan, which are included in the Office of Internal Audit Annual Report – Fiscal Year 2022.

### **Presenter**

- Lori Stortz, Chief Audit Executive

### **ATTACHMENTS**

- A) UW System Administration Office of Internal Audit Fiscal Year 2022 Annual Report, including the Fiscal Year 2023 Internal Audit Budget and Resource Plan



University of Wisconsin System Administration  
Office of Internal Audit  
Annual Report - Fiscal Year 2022

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## Message from the Chief Audit Executive

I am pleased to provide this annual report of the University of Wisconsin System Administration (System) Office of Internal Audit. I hope you will find the information presented useful in assessing our performance to the stakeholders of System.

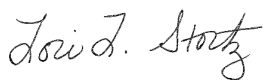
Fiscal 2022 was a productive year for the Office of Internal Audit. We completed virtually all of our planned audits as well as more than 10 special projects requested by the Board of Regents and management. We completed our audits within our budgeted hours and in a timely manner.

I continue to ensure that we conform with the *International Standards for the Professional Practice of Internal Auditing Standards*. We have invested in the growth of our staff with internally and externally developed relevant continuing education. We conduct regular surveys of our staff and clients and have included the results of those surveys in this report. The feedback from these surveys is used to ensure we continually improve our performance as auditors and managers. This year we created Excel-based tools which allow us to communicate the planned timing and status of our audits. We are committed to conducting our work in the least disruptive manner possible.

Thank you to the Board of Regents and System and institutional management for supporting our work. It is a privilege to work with these dedicated leaders to protect and strengthen the System's internal controls, compliance with laws and regulations, and enterprise risk management. I am proud to serve as the System Chief Audit Executive.

Finally, thank you to my dedicated team of internal audit professionals. Your passion, professionalism, and insight inspire me each day.

Sincerely,



Lori L. Stortz

July 28, 2022

## Background

The University of Wisconsin System Administration (UWSA) Office of Internal Audit is comprised of 15 team members, including a Chief Audit Executive (CAE), four audit directors, two audit managers, seven senior auditors, and one executive assistant. The CAE reports to the Board of Regents through the Audit Committee directly and to the UW System President. Team members are located on four of the 13 four-year universities within the UW System, which employs approximately 40,000 faculty and staff statewide.

### **UW-Eau Claire:**

Amy McHugh  
Valerie Wing

### **UW-La Crosse:**

Carol Christnovich  
Sandy Chapman  
Amanda King

### **UW System Administration:**

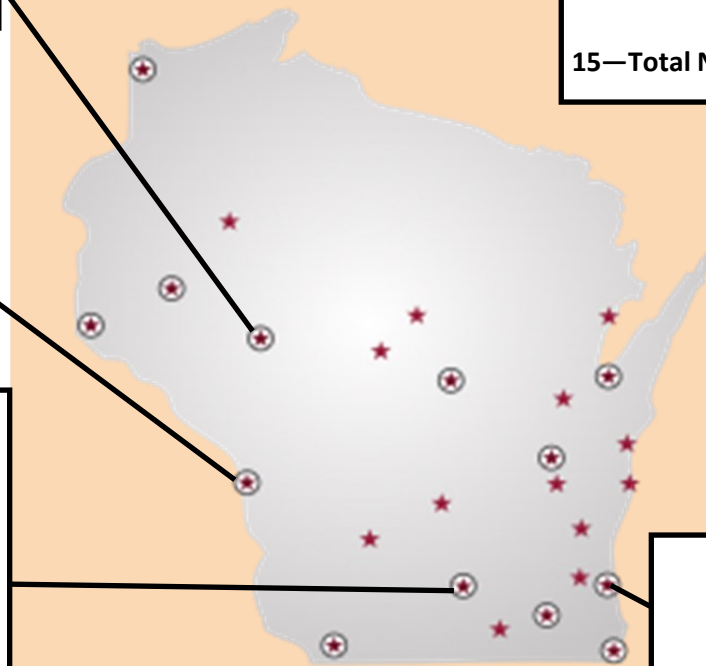
Lori Stortz, CAE  
Erika Laabs, EA  
Steve Mentel  
Lisa Van Dong  
Katie Natzke  
Jing Xu

### **UW-Madison:**

Amanda Nehmer

1 – Chief Audit Executive (CAE)  
4 – Directors  
2 – Managers  
7 – Senior Auditors  
1 – Executive Assistant (EA)

**15—Total Number of Staff**



### **UW-Milwaukee:**

Mary Luebke  
Phil Pawlowski  
Daniel Gyorog

## Purpose and Mission

The purpose of the UWSA Office of Internal Audit is to provide independent, objective assurance and consulting services designed to add value and improve the UW System's operations.

The mission of internal audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight. The Office of Internal Audit helps the UW System accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

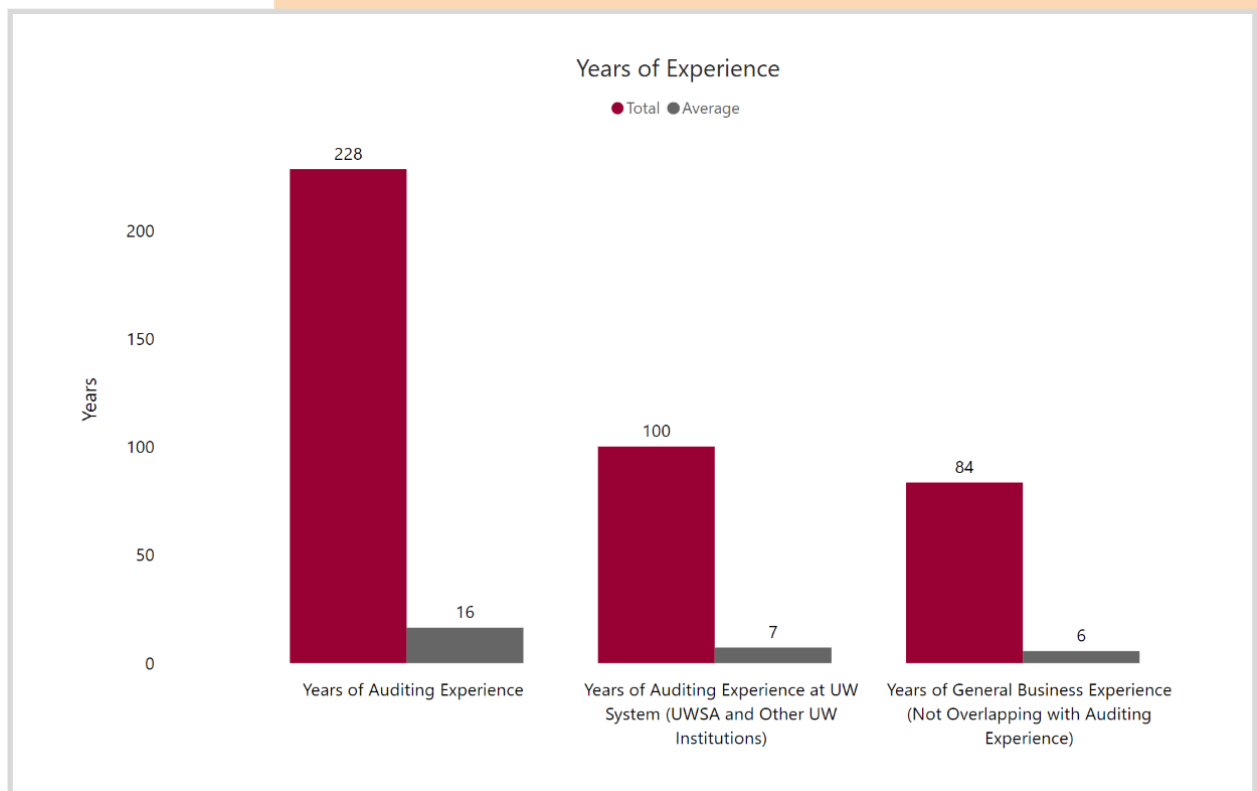
## Internal Audit Process

The UWSA Office of Internal Audit has adopted the following process that includes planning, fieldwork, and reporting for each audit engagement.



## Staff Years of Experience

As of June 30, 2022, the average number of years of auditing experience for our 15 internal audit staff is 16, while the average number of years of auditing experience at UW System is seven, and the average number of years of general business experience is six. A list of the staff members can be found on the next page.



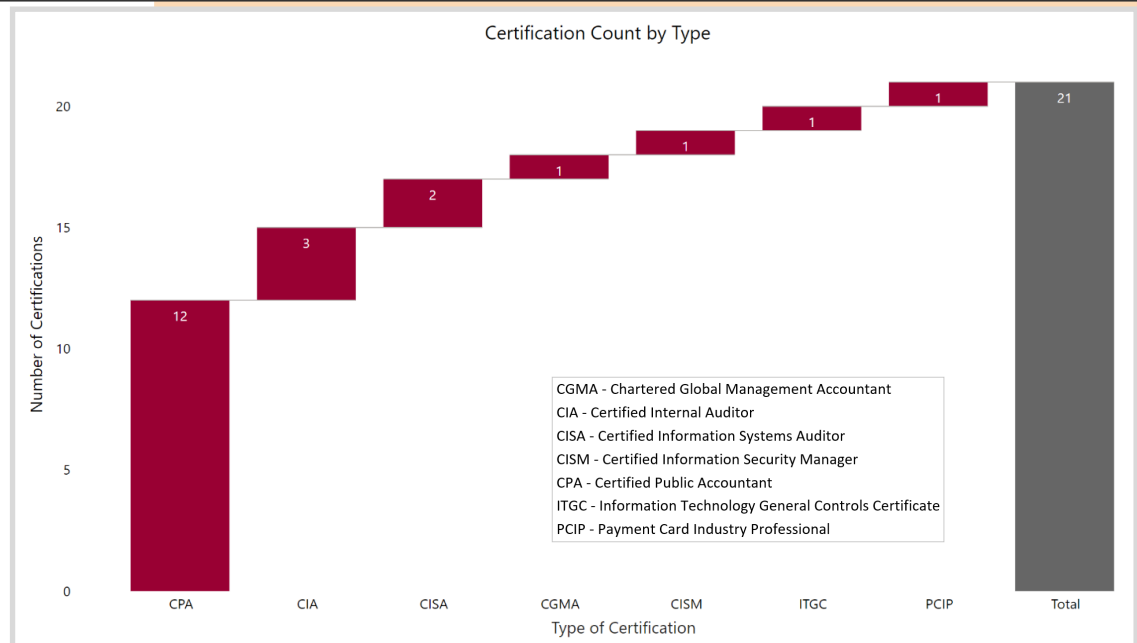
## Staff Years of Experience (Continued)

Employee	Title	Years of Auditing Experience	Years of Auditing Experience at UW System (UWSA and Other UW Institutions)	Years of General Business Experience (Not Overlapping with Auditing Experience)
Sandy Chapman	Senior Auditor	7.0	3.5	22.5
Carol Christnovich	Audit Manager	20.5	9.3	9.0
Dan Gyorog	Senior Auditor	4.5	2.7	-
Amanda King	Senior Auditor	6.5	3.0	7.0
Erika Laabs	Executive Staff Assistant	-	-	30.0
Mary Luebke	IT Audit Director	34.5	12.5	2.0
Amy McHugh	Senior Auditor	9.5	6.0	-
Steven Mentel	Audit Director	24.5	10.0	-
Katie Natzke	Senior IT Auditor	10.5	0.9	-
Amanda Nehmer	Audit Director	17.5	6.5	2.0
Phil Pawlowski	Audit Manager	11.5	7.0	-
Lori Stortz	CAE	37.5	8.0	-
Lisa Van Dong	Audit Director	13.5	7.5	10.5
Valerie Wing	Senior Auditor	26.5	23.0	0.5
Jing Xu	Senior Auditor	4.5	0.3	-



## Staff Certifications, Education, and Memberships

As of June 30, 2022, 100% of our 14 internal auditors have at least one certification, 86% are certified public accountants (CPAs), 21% are certified internal auditors (CIAs), and 14% are certified information systems auditors (CISAs). Collectively, the internal auditors have a total of 21 certifications.



For educational degrees, 100% of our 15 internal audit staff have a bachelor's degree, 33% have a master's degree, and one auditor (7%) has a doctorate degree.

For professional memberships, 100% of our 15 internal audit staff are members of the Association of College and University Auditors (ACUA) and the Institute of Internal Auditors (IIA), one auditor is a member of the Association of Certified Fraud Examiners (ACFE), three auditors are members of the Information Systems Audit and Control Association (ISACA), and one auditor is a Wisconsin Institute of Certified Public Accountants (WICPA) member.

## Staff Certifications, Education, and Memberships (Continued)

Employee	Title	Certifications	Education	Memberships
Sandy Chapman	Senior Auditor	CPA	BS	ACUA, IIA
Carol Christnovich	Audit Manager	CPA, CGMA	BS	ACUA, IIA
Dan Gyorog	Senior Auditor	CPA, CIA	BBA, MPA	ACUA, IIA
Amanda King	Senior Auditor	CPA	BS, BA	ACUA, IIA
Erika Laabs	Executive Staff Assistant	–	BA	ACUA, IIA
Mary Luebke	IT Audit Director	CISA, CISM, PCIP	BBA, MBA	ACUA, IIA, ISACA
Amy McHugh	Senior Auditor	CIA	BBA, M.Ed.	ACUA, IIA
Steven Mentel	Audit Director	CPA	BBA	ACUA, IIA
Katie Natzke	Senior IT Auditor	CPA	BBA	ACUA, IIA
Amanda Nehmer	Audit Director	CPA, CISA	BS, MBA	ACUA, IIA, ACFE, ISACA
Phil Pawlowski	Audit Manager	CPA	BS	ACUA, IIA
Lori Stortz	CAE	CPA	BBA	ACUA, IIA, WICPA
Lisa Van Dong	Audit Director	CPA	BBA	ACUA, IIA
Valerie Wing	Senior Auditor	CPA, CIA	BBA	ACUA, IIA
Jing Xu	Senior Auditor	CPA, ITGC	BS, MPA, MS, PhD	ACUA, IIA, ISACA

Certifications and Memberships	Education
See page 8 for acronym definitions	BA - Bachelor of Arts
	BBA - Bachelor of Business Administration
	BS - Bachelor of Science
	M.Ed. - Master of Education
	MBA - Master of Business Administration
	MPA - Master of Professional Accountancy
	MS - Master of Science
	PhD - Doctor of Philosophy

## Continuing Professional Education

Each of the certifications held by the 14 internal auditors listed on the prior page requires continuing professional development. This continuing education requirement is measured by continuing professional education (CPE) hours. Employees are responsible for tracking the number of CPE hours earned to ensure compliance with the various certifications. The total CPE hours for all internal auditors for the period of July 4, 2021 through July 2, 2022 was 689 hours (time periods in the audit software are weekly; therefore cutoffs are not exactly fiscal year (FY) 2022). This equates to an average of 53 CPE hours per auditor\* for FY 2022.

## Utilization Rates

UWSA Internal Audit has established a utilization rate for each internal auditor position. The utilization rate is calculated by removing the administrative, leave (e.g., vacation, sick, and holiday), and staff meeting hours from the employee's total hours. The remaining hours are considered chargeable hours and are divided by the total hours.

- The computed utilization rate for FY 2022 for all internal auditors\* was 64%. This represents no change from the FY 2021 utilization rate of 64% for all internal auditors.
- For calendar year (CY) 2022, the Internal Audit Office minimum utilization rate goal is 65%, with a preferred goal of 70-75% for Senior Auditors.

\* - Excluding the Chief Audit Executive since her time is not tracked in Pentana, our audit software

# Budget to Actual Expenses

UWSA Internal Audit completed a review of the operating budget for FY 2022, FY 2021, and FY 2020. Below is a highlight of the information:

- UWSA Internal Audit expenses were under budget for FY 2022, FY 2021, and FY 2020. (These expenses exclude Fringe Benefits which are covered by General Purpose Revenue (GPR) dollars.)
- For FY 2022, total expenses were under budget by \$338,878, compared to budget less actual of \$486,202 for FY 2021. This change is primarily attributable to a decrease in our overall budget from FY 2021 to FY 2022 of \$227,502.
- Total salary (Permanent) is under budget in the three fiscal years (FYs 2020, 2021, and 2022).



## Fiscal Year 2023 Budget

The FY 2023 Office of Internal Audit budget information was obtained from WISER as of July 13, 2022. WISER is the UW System's enterprise reporting platform.

Category	Budget
<b>EXPENSES</b>	
<b>Unclassified Permanent Salary</b>	\$1,469,465
<b>Classified Permanent Salary</b>	\$401,710
<b>Total Permanent Salary</b>	\$1,871,175
<b>Supplies and Expense</b>	\$110,000
<b>Total Expenses</b>	\$1,981,175

# Fiscal Year 2023 Audit Plan

## Resource Allocation Summary

Bi-Annual Auditing	Total Estimated Hours
Payroll	800
Purchasing Cards (P-Cards)	1,500
Fiscal Year 2022 In Process	Total Estimated Hours
Criminal Background Checks	210
Information Technology Remote Access (Phase Two)	215
Fiscal Year 2023 New Audits	Total Estimated Hours
Behavioral Health	1,000
Child Care Centers	1,400
Controlled Substances in Research	1,000
Export Controls	800
General Ledger Clearing Accounts	1,120
Information Technology Asset Management	440
Information Technology Bi-Monthly Compliance Reports	440
Internal Assessment	650
Madison NCAA Athletics Compliance Audit	500
NCAA Athletics Division I Consulting Engagements	900
Nepotism and Conflicts of Interest	1,390
Recruitment and Admission of International Students	1,400
Research Integrity	800
ShopUW+ Internal Controls	750
Working in Isolation	1,400
Audit Follow-Up, Special Projects, and Management Requests	Total Estimated Hours
Follow-Up to Allow Audit Comments to be Closed	700
Prepare Draft Internal Control Self-Assessments For Use By Institutional Management	150
Administrative Transformation Project (ATP)	250
Enterprise Risk Management (ERM)	To Be Determined
IT as a Service Program	250
Harmony Project	250
ShopUW+ Phase 2	250
Fifteen percent of audit time is available for audits and special projects, including ATP and ERM, as requested by System or institutional leaders. Past projects have included assistance with fraud investigations, program assessments, compliance with policy assessments, and special audits.	1,850
<b>Grand Total</b>	<b>20,415</b>



## Customized Reporting

For our systemwide audits, the standard reporting process is to issue management letters to the institutions and an executive summary to the Audit Committee. We have flexibility in our reporting process and note these unique examples for FY 2022:

- In four audits, the standard management letters were not used for institutional communications, and only an executive summary was issued to UWSA as the control was at the System level.
- For a fifth audit, the standard management letters were also not issued. Instead, a memo with best practices and institutional status was issued to the institutions, and a summary memo was issued to the Audit Committee with best practices and status from all the institutions.
- In a sixth audit, a best practices report was issued to the Audit Committee and copied to all institutions, in addition to institutional management letters and an executive summary.
- In a seventh audit, the same letter was issued to the comprehensive universities that was more informational/awareness-driven in nature.



# Benchmarking

UWSA Internal Audit reviewed the 2020 IIA Benchmarking Report (dated February 2021), which compares UWSA to our peers in Education regarding the categories listed below. Potential opportunities for improvement from this report and review of the April 2022 Big Ten CAE Meeting Survey Responses are noted below, with FY 2022 updates and successful Internal Audit practices, as applicable.

## **Internal Audit Governance:**

- IIA - Opportunities for professional development of Audit Committee provided by Internal Audit and evaluations of Audit Committee (0% at UWSA compared with 35% Education and 33% Education - Public).
  - Completed Action: Provided professional development at Audit Committee meetings, including presenting on the IIA's Three Lines Model.

## **Internal Audit Staff:**

- Big Ten - Summarize institutional and/or individual memberships (e.g., ACUA, IIA, ISACA, etc.) as a metric for the annual report.
  - Completed Action: Professional memberships have been added as a metric for the FY 2022 Annual Report (see page 8 and 9).
- Successful Internal Audit practice:
  - IIA - Benefits as a percentage of total audit costs is higher at UWSA (27%) than Education (13%), Education – Public (11%), Audit Staff Size: 16 to 25 (12%), and Universe (12%).

## **Internal Audit Management:**

- IIA - Consider an Audit Plan with periodic updates (55% Education) rather than a plan with minimal revisions.
- IIA - Increase training costs per auditor, as it is lower at UWSA (\$526) compared to Education (\$1,601), Education – Public (\$1,449), Audit Staff Size 16 to 25 (\$973), and Universe (\$1,677). Increase training hours (36 at UWSA, average 93 in Education and 123 in Education - Public).
  - Completed Action: Internal auditors averaged 53 CPE hours per auditor for FY 2022 (see page 10). We held an in-person Spring Team Meeting in May 2022 to provide training for our office and restarted our detailed *Standards* training at our monthly department meetings starting in May 2022.

## **Internal Audit Process:**

- Successful Internal Audit practice:
  - IIA - Benchmarking, computer-assisted audit techniques (CAAT), and electronic workpaper software are tools and techniques utilized on audits at UWSA compared to lower percentages of utilization in the organizations of Education, Education -Public, Audit Staff Size: 16 to 25, and Universe.



## Internal Audit Staff Survey Results

In March 2022, we sent a staff survey to Internal Audit team members and received responses from all 16 team members. Responses were rated on a five-point scale (5 – Strongly Agree, 4 – Agree, 3 – Don’t Know, 2 – Disagree, and 1 – Strongly Disagree).

In aggregate for all 27 questions, the average was 4.19 (84%) for FY 2022, 4.16 (83%) for FY 2021, and 4.04 (81%) for FY 2020, an increase of 1% from FY 2021 to FY 2022 and 3% from FY 2020 to FY 2022 (see chart on next page). Of 27 questions, the averages for 15 questions increased between FY 2021 and FY 2022 while the averages for 12 questions decreased between the two years.

- The question with the largest increase from FY 2021 to FY 2022 was, “I have ample opportunity to enhance my knowledge, skills, and competencies through in-house training sessions and/or outside seminars.” The average score for FY 2022 was 4.19 compared to 3.58 for FY 2021, an increase of 0.61.
- The question with the largest decrease from FY 2021 to FY 2022 was, “Our internal audit activity has a conflict of interest policy to report any perceived or actual issues that may have an influence on the independence and objectivity of the auditors.” The average score for FY 2022 was 4.38 compared to 4.74 for FY 2021, a decrease of 0.36.
  - Actions taken: Starting in May 2022, we are providing more *Standards* training at our monthly department meetings as a refresher. These include trainings on objectivity and due professional care *Standards* and the Code of Ethics.
- Survey results noted the following related to opportunities for continuous improvement, which have been addressed:
  - More individual performance feedback after the completion of audits, more feedback from all supervisors, and more flexibility in determining annual goals.
    - Actions taken: Client feedback is shared with auditors at the post-audit evaluation or individually with auditors without identifying the client. Managers and directors request feedback from each other when completing the performance evaluations of staff. The annual goals allow for personal goals as well as department goals for each staff member
- Survey results included the following elements that contribute to successful Internal Audit practices:
  - Variety of audits/projects, challenging work, and opportunities to learn.
  - Collaboration/partnership with other offices, seeing new areas at the System and institutions, and helping the UW System maintain its value and reputation.

## Internal Audit Staff Survey Results (Continued)

Question	Description	FY 2022 Average	FY 2021 Average	FY 2020 Average
Q1	Objectives	4.44	4.26	3.84
Q2	Access	4.38	4.21	4.00
Q3	Value	4.75	4.58	4.47
Q4	Code of Ethics	4.31	4.53	4.58
Q5	Standards	4.19	4.47	4.58
Q6	Conflict of Interest	4.38	4.74	4.53
Q7	Up-to-date	4.25	4.21	3.95
Q8	Development	4.19	4.11	4.00
Q9	IT	4.00	4.16	4.16
Q10	Fraud	4.19	4.16	4.37
Q11	Skills	4.06	3.84	4.11
Q12	Advancement	4.06	4.26	3.84
Q13	Training	4.19	3.58	3.95
Q14	Performance	4.06	4.21	3.63
Q15	Certifications	4.38	4.47	4.21
Q16	Organization	3.44	3.26	3.32
Q17	Policies	4.31	4.37	4.21
Q18	Collaboration	4.44	4.37	4.16
Q19	Controls	4.19	4.26	3.95
Q20	Risk Management	4.00	3.89	3.63
Q21	Ethics	4.25	4.32	4.50
Q22	Governance	4.00	3.95	3.74
Q23	Risk Assessment	4.19	4.32	4.32
Q24	Computer	4.13	3.68	3.68
Q25	Feedback	4.06	4.16	3.79
Q26	Project Management	4.13	3.84	3.58
Q27	Resolution	4.06	4.05	3.89
Totals		4.19	4.16	4.04

# Client Survey Results

Upon completing our audits and consulting engagements, UWSA Internal Audit provides the individuals whom we worked closely on our projects the opportunity to evaluate our services through client surveys. These survey results provide valuable feedback and help us improve our operations.

The survey questions were revised starting with FY 2021 to better align with the IIA's recommended survey. Thus, the FY 2022 results are comparable to FY 2021 but not to prior years when different questions were asked.

We received 103 responses to surveys distributed in FY 2022, out of 379 surveys sent for that same time period, representing a 27.2% response rate. This response rate is higher than the FY 2021 response rate of 25.5%.

Responses were rated on a five-point scale (5 – Strongly Agree, 4 – Agree, 3 – Don't Know, 2 – Disagree, and 1 – Strongly Disagree). In aggregate for all 15 questions, the average rating was 4.39 (or 88%) for FY 2022.

A few opportunities for improvement identified by our audit clients, and the steps taken to address these comments, include:

- Keep up-to-date with changes in the higher education industry and relevant regulatory issues.
  - Actions taken:
    - Obtaining training from stakeholders who are subject matter experts in the audit topic.
    - Working with various UWSA offices (e.g., Office of Compliance and Integrity, Office of Risk Management, etc.) as we plan and scope our audits.
- Work to ensure our engagements are value added, timely, and relevant.
  - Actions taken:
    - We have developed audit tracking, open actions, and audit communications spreadsheets to aid in effectively managing the office to ensure we add value to our clients and the organization.
    - Being more aware of client busy times.
    - Ensuring the purpose of the audit, procedures, and action steps are sufficiently clear to the client through robust entrance conferences and touchpoints throughout the engagement.
    - Conducting an audit planning meeting with the Chief Audit Executive to ensure high-level risks have been identified and to discuss testing plans to ensure audits stay within scope.
    - Reducing the number of questions on the internal control questionnaire and gathering audit data independently using our own subject matter experts of the various systems (WISER, SFS, HRS, and ShopUW+).

## Client Survey Results (Continued)

- Add an information technology (IT) auditor with higher education experience to the audit team.
  - Action taken: Starting in mid-August 2021, we added a senior IT auditor to our team who has experience with UW System audits. We currently have two CISAs on staff.

Successful Internal Audit practices noted by our clients include:

- Auditors and audit teams were described as excellent, very professional, wonderful, helpful, generous, admirable, and collaborative.
- Audits were described as a good experience overall, a pleasant and constructive experience, well-focused and executed, and smooth.
- One client greatly appreciated the auditor working with him through his first UW audit.
- The audit team's insights and expertise were invaluable.
- Clients appreciated everyone's work on audits and noted their campus report was excellent.

The chart on the next page summarizes the question number, category, and average responses for FY 2022 and FY 2021.



## Client Survey Results (Continued)

Question	Category	Average 2022	Average 2021
Q1	Scope	4.37	4.32
Q2	Significance	4.45	4.42
Q3	Knowledge	4.29	4.19
Q4	Communication	4.60	4.54
Q5	Professionalism	4.75	4.69
Q6	Access	4.56	4.57
Q7	Disruption	4.31	4.33
Q8	Time	4.31	4.32
Q9	Status	4.43	4.40
Q10	Recommendations	4.27	4.31
Q11	Report	4.47	4.38
Q12	Objectives	4.28	4.33
Q13	Ethics	4.51	4.45
Q14	Value	4.12	4.16
Q15	Relevance	4.19	4.05
-	Aggregate Response	4.39	4.36

## Integrity Hotline

The UW System has selected EthicsPoint Incident Management, a product of NAVEX Global, to provide individuals with a simple and anonymous way to report activities that may involve misconduct, abuse, fraud, illegal activity, violations of university policy, or if individuals fear retaliation for speaking out. Reports may be filed online at <https://secure.ethicspoint.com/domain/media/en/gui/58858/index.html> or by dialing (855) 827-4950.

Below is a summary of the number of hotline complaints received by fiscal year. The chart also illustrates the number of closed cases, number of open cases, and the cases that required action by fiscal year. \*Cases prior to FY 2020 were rolled into the new hotline system as “legacy data.”

Fiscal Year	Number of Hotline Cases	Number of Closed Cases as of 6/30/22	Number of Open Cases as of 6/30/22	Cases that Required Action
2022	42	35	7	5
2021	38	38	0	13
2020	35	35	0	1
2019*	26	26	0	2
2018*	36	36	0	2
2017*	26	26	0	6
2016*	55	55	0	1
2015*	46	46	0	2

We have worked with the UW System Office of Public Affairs and Communications on a relaunch of the hotline to enhance awareness of this tool. The relaunch includes a new name, marketing plan, and communication strategy.

## Contacts

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## **Overview of Proposed Changes To Title IX Regulations**

### **REQUESTED ACTION**

No action required. For information only.

### **SUMMARY**

The Office of Compliance and Integrity responsibilities and areas of focus include Title IX and Youth Protection. The Chief Compliance Officer will provide an update on the United States Department of Education's recently proposed changes to Title IX of the Education Amendments of 1972 regulations and what steps UW System Administration is taking to response to said proposed changes.

### **Presenter**

- Paige Smith, Chief Compliance Officer, UW System

**Update on Implementation of  
Youth Protection Compliance Policy**

**REQUESTED ACTION**

No action required. For information only.

**SUMMARY**

Over the past year, the Office of Compliance and Integrity has been working closely with institutions to implement the UW System Administrative Policy 625 (Youth Protection and Compliance) that was signed by President Thompson in March of 2022. Paige Smith, Chief Compliance Officer, will provide a high-level overview of the progress that has been made and what remains to be done for institutions to fulfill all requirements under SYS 625.

**Presenter**

- Paige Smith, Chief Compliance Officer, UW System



## **ENTERPRISE RISK MANAGEMENT UPDATE**

### **REQUESTED ACTION**

For information and discussion only.

### **SUMMARY**

UW System Administration will be launching a new process called the RCA (Risk, Compliance and Audit) Concept, under which System will create tools, plans, and processes for institutions to identify, assess, and mitigate risks as a part of their operations more effectively and consistently. In 2019, UW System Administration launched an Enterprise Risk Management (ERM) Initiative which was expanded in 2021 to include input from each institution. This process will expand and modify the ERM initiative to create a more consistent, standardized, and streamlined risk assessment and mitigation process. This process will include the implementation of a new risk assessment tool and plan which UW System and its institutions can use to regularly assess high-level risks and implement necessary mitigation and compliance plans to ensure risks remain at a manageable level. The Office of Risk Management and Office of Compliance and Integrity will provide an overview of this new process to the Audit Committee.

### **Presenter(s)**

- Angela Ryan, Director, Risk Management
- Paige Smith, Chief Compliance Officer

### **BACKGROUND**

Enterprise Risk Management (ERM) is a framework to systematically identify, evaluate, and manage risks to the organization and its business goals and operations.

UW System is a \$6-billion organization with a complex set of risks. Regent Policy Document 1-1 sets forth the shared mission of the UW System and its institutions. In pursuit of the shared mission and the core missions of the doctoral and comprehensive institutions, UW

System Administration and the 13 institutions manage many employees, provide housing and meals for students, field athletic teams, conduct cutting-edge research, and engage globally. All of these operations bring risks to the system and its institutions.

In 2019, UWSA underwent a preliminary survey of top risks facing the System. Four priority risks were selected: physical safety and security, cybersecurity, Title IX, and data availability. A risk mitigation plan was created for each and presented to the Audit Committee of the Board of Regents. In 2021, UW System institutions completed an ERM survey under which they identified their risks according to type, likelihood, and impact. This information was presented to the Audit Committee at the June 2021 meeting and identified areas with high risk. UW System and its institutions used this information to set forth priorities for mitigating these risks through mitigation plans and audit reviews. In addition, UW System created a Risk and Compliance Council that provides review and oversight at the system level with regard to identified system-wide risks, setting priorities for mitigation plans, and providing resources, as deemed necessary.

As with any organization, there will always be risks tied to all operations. The goal is to identify, mitigate, and reduce risks to a reasonable level and reduce the likelihood of negative impacts. The UW System has processes in place to manage risks including internal controls, standardized policies, risk transfer through insurance or using suppliers, and health and safety programs to assist institutions in identifying and prioritizing the key risks across operations.

Upon review of the existing processes, UW System has identified ways to increase the effectiveness of planning and implementation of risk management and compliance plans that will allow institutions to evaluate and prioritize risks, develop and implement mitigation plans, and create long-term compliance structures for success more effectively and consistently. This new process will develop and offer a standardized risk assessment tool for institutions to use in their risk assessments. The overall goal is to enhance the existing ERM structure to create a more consistent and informative process for risk and compliance programs. This new model will be referred to as the "Risk, Compliance and Audit" (RCA) concept so that all three areas work in conjunction in the development and implementation of risk, compliance, and audit planning for the benefit of UW System and its institutions.

## **LEGISLATIVE AUDIT BUREAU FISCAL YEAR 2022 AUDIT**

### **REQUESTED ACTION**

For information and discussion.

### **SUMMARY**

As required by audit standards, independent auditors communicate with those charged with governance on significant matters related to the financial statement audit. Audit standards specifically state that auditors communicate:

- the auditor's responsibilities under generally accepted auditing standards;
- an overview of the planned scope and timing of the audit; and
- significant findings from the audit.

Sherry Haakenson, Financial Audit Director at the State of Wisconsin's Legislative Audit Bureau (LAB), will provide an overview of the process for the University of Wisconsin's FY2022 Annual Financial Report. Ms. Haakenson will discuss timeline, general scope, and answer questions from the committee regarding LAB's anticipated work.

### **Presenter(s):**

- Sherry Haakenson, Financial Audit Director, Legislative Audit Bureau

**UW-GREEN BAY NCAA DIVISION I ATHLETICS  
2020-21 REPORT**

**REQUESTED ACTION**

For information and discussion.

**SUMMARY**

UW-Green Bay sponsors 14 sports, providing approximately 220 student-athletes with the opportunity to participate in NCAA Division 1 athletics. The University is a member of the Horizon League, which includes eleven public and private institutions that participate in Division 1 athletics in the Midwest.

UW-Green Bay's Director of Athletics reports directly to the Chancellor.

Financial Situation

UW-Green Bay Athletics Department's report includes the department's budget, actual revenues, actual expenses, balances, debt balances and payments, and endowments for Fiscal Year 2020-21.

The Athletics Department reported \$7,740,466 in actual revenues and \$7,718,555 in operating expenses and capital improvements in 2020-21, resulting in an operating deficit of (\$6,670). The negative operating margin is attributed to an accounts receivable from Learfield for corporate sponsorship in FY21 of \$80,141 that was not received by June 30, 2021. Those funds were received in FY22.

The report also identifies an unrestricted fund balance of \$79,375 at the end of FY 2021, or approximately 1.03% of FY 2020-21 expenditures. The outstanding debt for athletics facilities was \$4,823,771 at the end of FY 2021, or a decline of 10.5% from FY 2020, with debt service payments of \$809,758 in the 2020-21 fiscal year. UW-Green Bay Athletics does not have any historic operating debt.

At the end of FY 2021, the endowed funds dedicated to the support of the Athletics department totaled \$2,229,549.

## Academics

The UW-Green Bay uses various measures used to monitor the academic progress of student-athletes —the Academic Progress Rate (APR), the Graduation Success Rate (GSR) and Federal Graduation Rate (FGR), and grade point average (GPA). The department has established benchmarks for each.

**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.

Under NCAA rules, teams must earn a minimum four-year APR of 930 to compete in postseason competition. The department's benchmark for APR is for each sport to maintain an APR that is higher than the NCAA minimum.

The 2020-21 NCAA APR report (most recent year of data collected) showed that all UW-Green Bay sport programs achieved a multi-year rate above 930, with all programs at 941 or higher over the 4-year period. However, the single-year APR for five sports was below 930. Single-year APRs ranged from 889 to 1000, with three of 14 sports achieving an APR of 1000. Multi-year APRs ranged from 941 to 1000, with one of 14 sports achieving an APR of 1000.

The multi-year APR for the three largest revenue-generating sports – Men's Basketball, Women's Basketball, and Volleyball – were 954, 995, and 989 respectively, for 2020-21.

**Graduation Rates.** The Graduation Success Rate (GSR) and the Federal Graduation Rate (FGR) are often used to monitor student-athlete graduation rates. Both the GSR and FGR measure the percentage of first time, full-time freshmen who graduate within six years of entering their original four-year institution. However, unlike the FGR, the GSR excludes those student-athletes who leave the institution in good academic standing and includes student-athletes who transfer into the institution and go on to graduate.

To monitor graduation rates, the department's established benchmark is to maintain a department-wide student-athlete NCAA graduation rate that is higher than the average of peer institutions within the Horizon League.

The most recent public GSR data for Horizon League institutions (2014-2015 freshman cohort) showed UW-Green Bay's student-athlete GSR at 90%, which exceeded the average GSR of Horizon League members (87.1%).

UW-Green Bay student athletes had an FGR of 78% for 2020-21 (2014-2105 freshman cohort). The FGR for the three highest revenue-generating men's sports – men's basketball, men's soccer, and men's swimming and diving, were 75%, 38%, and 65%, respectively. The FGR for the three highest revenue-generating women's sports –

women's basketball, volleyball, and women's soccer, were 79%, 55%, and 75%, respectively.

**Grade Point Average.** The overall GPA for the department in 2020-21 was 3.50, the highest in UW-Green Bay Athletics' history. The overall GPA for 2021-22, the most recent year data is available, was 3.41.

The department GPA benchmark requires student-athletes to maintain a cumulative GPA of 3.0 or greater each semester. Spring 2022 became the 45th consecutive semester that the average GPA of UW-Green Bay's student-athletes exceeded 3.00. Men's Golf was honored with the Horizon League's "Raise Your Sights Award" for the highest team GPA (3.71) amongst all men's sport programs in the League.

### NCAA Rules Compliance

The report identifies one self-reported NCAA violation in 2020-21 and two violations in 2021-22. The report includes a certification that there are no investigations or reviews of the Athletic Department or personnel by the institution, NCAA, or law enforcement underway at this time.

The NCAA-required Agreed-Upon Procedures report for the year ending on June 30, 2021 is included as an appendix to the report.

### **Presenter**

- Joshua Moon, UW-Green Bay Director of Athletics

## **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) 2020-21 UW-Green Bay Athletics Annual Report

# **University of Wisconsin- Green Bay**

## **Athletics Annual Report**



# **ATHLETICS**

**Presented to the UW  
Board of Regents  
August, 2022**



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# 1. INTRODUCTION

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## A. MISSION OF GREEN BAY INTERCOLLEGIATE ATHLETICS

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The Intercollegiate Athletics Department is intended to be an integral component of the educational mission of the University. The Athletics Department is managed consistent with the mission and focus of the University. The University mission offers a context for how the program prepares students to develop critical thinking and problem-solving skills, to practice learning as a life-long activity, to be engaged and contributing citizens, and to enhance the position and image of the University locally, regionally, and nationally.

The program will be administered in a manner to ensure the amateur nature of athletics by responsibly, honestly and effectively recognizing and communicating that student-athletes are, first and foremost, students who possess academic abilities and attain personal growth objectives. The student shall be accorded due respect as a person and is expected to reflect the high academic and behavioral standards of the University. Intercollegiate athletics strives for success in competition while continuing to attract and retain students who succeed academically and athletically and whose careers after graduation are a tribute to them, UW-Green Bay and society.

The Intercollegiate Athletics Department embraces the Horizon League principles of sportsmanship and ethical conduct; is committed to the concept of equitable opportunity for all students and staff regardless of gender or ethnicity; and is administered to substantiate compliance with the University of Wisconsin System, UW-Green Bay, the National Collegiate Athletic Association and the Horizon League rules and regulations, which ensure institutional control and integrity.

## B. UW-GREEN BAY SELECT MISSION STATEMENT

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The select mission statement which follows describes the general purposes and character of UW-Green Bay. It is the foundation planning document for the University and is a living document.

The University of Wisconsin-Green Bay is a multi-campus comprehensive university offering exemplary undergraduate, master's and select doctoral programs and operating with a commitment to excellence in teaching, scholarship and research, and service to the community. The University provides a problem focused educational experience that promotes critical thinking and student success.

The culture and vision of the University reflect a deep commitment to diversity, inclusion, social justice, civic engagement, and educational opportunity at all levels. Our core values embrace community-based partnerships, collaborative faculty scholarship and innovation.

Our commitment to a university that promotes access, career success, cross-discipline collaboration, cultural enrichment, economic development, entrepreneurship, and environmental sustainability is demonstrated through a wide array of programs and certifications offered in four colleges: College of Arts, Humanities and Social Sciences; College of Science, Engineering and Technology (including the Richard Resch School of Engineering); College of Health, Education and Social Welfare; and the Austin E. Cofrin School of Business, leading to a range of degrees, including AAS, BA, BAS, BBA, BM, BS, BSN, BSW, MS, MSW, MSN, and Ed.D.

## C. HISTORY OF GREEN BAY INTERCOLLEGIATE ATHLETICS

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The establishment of athletics at UW-Green Bay occurred in September of 1969 with men's soccer followed by men's basketball in the same year, four years after the University of Wisconsin-Green Bay was founded. In November of 1969, the University applied for membership in the National Association of Intercollegiate Athletics (NAIA). In May of 1970, the Phoenix became the mascot and the official name of UW-Green Bay athletic teams. In December 1973, the women's basketball team made its intercollegiate debut. Prior to the 1973-74 season, the men's basketball team and men's soccer team moved to the NCAA Division II ranks. UW-Green Bay requested to enter NCAA Division I athletics in September 1979 and was granted that status beginning Fall of 1981. In 1982, the University joined seven more schools to form the Mid-Continent Conference (MCC) to compete in NCAA Division I athletics. Women's programs transitioned from the NAIA to Division I in 1987-1988 when they joined the North Star Conference. In 1994-1995, the men's and women's programs joined the Midwestern Collegiate Conference which changed its name to the Horizon League in 2001. UW-Green Bay enters its 41st year of NCAA Division I Athletics in 2022-2023.

UWGB has achieved extraordinary success during its history, including 67 conference championships, 38 NCAA tournament appearances, and countless student-athletes representing the university at the professional level.

## D. NATIONAL COLLEGIATE ATHLETIC ASSOCIATION (NCAA) CLASSIFICATION

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Currently, UW-Green Bay sponsors 14 sports programs supporting approximately 220 student-athletes in the sports of men's and women's basketball, men's and women's cross-country, men's and women's golf, men's and women's nordic skiing, men's and women's soccer, women's softball, men's and women's swimming and diving, and women's volleyball.

## E. HORIZON LEAGUE

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In its 43rd season of operation in the 2021-2022 academic year, the Horizon League continues to aspire toward its goal of being one of the nation's leading athletics conferences while being recognized as a leader in the development of student-athletes as leaders and role models. Each of the League's 2,600 Division I student-athletes has the opportunity to maximize athletic development and academic achievement, while also serving the broader community and growing in personal responsibility and accountability. Through athletics, the 180,000-plus undergraduates among Horizon League institutions have the opportunity to come together, learn and grow in life skills and opportunities.

The Horizon League membership features twelve public and private institutions that have impressive academic reputations and a storied tradition of broad-based athletic programs. Membership includes Cleveland State University, the University of Detroit Mercy, the University of Illinois at Chicago, Indiana University-Purdue University Indianapolis, Northern Kentucky University, Oakland University, Robert Morris University, the University of Wisconsin-Green Bay, the University of Wisconsin-Milwaukee, Wright State University and Youngstown State University.

The Horizon League's primary focus is to add value to the educational experience through its four platforms: athletic performance, academic achievement, community outreach, and personal responsibility and accountability. It is the League's belief that athletics is a powerful and visible resource tool that can be used to enhance student-athletes' collegiate experience. The Horizon League's goals are to enhance the holistic university experience for the student-athlete, to create an affiliation of institutions with similar athletic goals, and to adhere to the principles of integrity, diversity, excellence and growth. The Horizon League sponsors competition in 19 sports - nine for men (baseball, basketball, cross country, golf, soccer, swimming and diving, indoor track and field, outdoor track and field and tennis) and 10 for women (basketball, cross country, golf, soccer, softball, swimming and diving, indoor track and field, outdoor track and field, tennis and volleyball).

The League receives automatic bids to NCAA championships in baseball, men's and women's basketball, men's golf, men's and women's soccer, softball, men's and women's tennis, women's volleyball and women's golf. The Horizon League is headquartered in Indianapolis, the "Amateur Sports Capital of the World," with offices in the JF Wild Building (129 E. Market Street) and just minutes from Gainbridge Fieldhouse, the State Capitol Building, Victory Field (home of the Indianapolis Indians) and the NCAA national office. Julie Roe Lach is in her second year as Commissioner of the Horizon League, having been named to the position on Jan. 1, 2021.

## F. DESCRIPTION OF INTERCOLLEGIATE ATHLETICS' ROLE AT UW-GREEN BAY

Phoenix Athletics is critical to the growth and vibrancy of the entire university and all of Northeast Wisconsin. A successful Division 1 athletics program enhances the institutional profile, helps inspire and instill connections on campus, drives enrollment growth, increases school spirit and enthusiasm, and helps drive home the mission, vision and values of the University. UWGB athletics provides opportunities for 220 students to compete in 14 varsity sports at the highest level of intercollegiate athletics. Student-athletes are attracted to the university because of this opportunity, and they help provide a significant amount of diversity to the UWGB student body. Green Bay Phoenix athletics also provides significant connections to the regional community, with GB leading the Horizon League in attendance in women's basketball by an average of 700+ a game and men's basketball rounding out the top five of Horizon League in attendance. Athletics helps drive the institutional brand within Northeast Wisconsin and beyond. In late 2021, Phoenix Athletics adopted the slogan: "Northeast Wisconsin's Division 1 Team" and will utilize this as a rallying point for the 18-county region within Northeast Wisconsin. UWGB serves as the only Division 1 institution in the State north of Madison and UWGB athletics will continue the charge of bringing more fans, friends, alumni, and businesses in to engage with the University. Furthermore, the profile and status of Phoenix athletics has helped bring additional external support to the University and has served as a catalyst for athletic donors to expand their giving beyond athletics and into various academic programs in recent years.

Phoenix athletics serves as tremendous role model for academic excellence and personal/social development for all students on campus, with 45 consecutive semesters with an average GPA over 3.0, 16 consecutive semesters over a 3.25 and a 3.41 average GPA for the spring 2022 semester. The most recent graduation rate of 90% demonstrates the high level of achievement from student-athletes in the classroom. UWGB athletics also places a high priority on community service, with around 2,000 total hours donated to local schools and non-profit organizations in the region in 2021-2022. The combination of athletic and academic excellence and a strong commitment to personal/social development, help create a championship culture within Phoenix athletics that is in concert with the mission and values of the University.

## G. 2021-22 YEAR IN REVIEW

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The following information provides an overview of personnel transition, academic success, and competitive accomplishments during the 2021-22 Academic Year

### Personnel

- Josh Moon hired as the Director of Athletics
- Alan Savage hired as Associate AD for Development
- Dylan Derousseau hired as Director of Athletics Communications
- Scot Frassetto hired as Multimedia Operations Coordinator
- Julie Grutzner hired as Women's Soccer Head Coach
- Alex Lewis hired as Swimming & Diving Head Coach
- Sam Myers hired as Nordic Ski Head Coach
- Evan Connolly hired as Women's Soccer Assistant Coach
- Carly Mohns hired as Women's Basketball Assistant Coach
- Katie Adams hired as Volleyball Assistant Coach

### Academic Accomplishments

#### Fall 2021

- The Fall 2021 semester marked the 44th straight semester the department posted a GPA of 3.0 or higher, recording a 3.40 GPA.
- 10 teams achieved a 3.0 or higher in Fall 2021
- Over 80% of student-athletes achieved a 3.0 or higher
- Over 21% of student-athletes achieved a perfect 4.0 grade point average
- Two volleyball players earned Horizon League All-Academic Team honors
- One women's soccer player earned Horizon League All-Academic Team honors
- Four swimmers earned HL All-Academic Team honors
- Women's Swimming and Diving was named to the CSCAA Scholar All-America Team for the Fall 2021 semester

#### Spring 2022

- For the 45th-consecutive semester in Spring 2022, GB student-athletes combined to achieve above a 3.0 GPA, recording a 3.41 GPA.
- 9 of the 14 teams recorded above a 3.0 GPA
- 3 teams posted above a 3.7 GPA
- Over 81% of student-athletes achieved a 3.0 or higher
- Over 27% of student-athletes achieved a perfect 4.0 grade point average
- The men's golf program earned the Horizon League's Raise Your Sights Award for highest team GPA in the league among men's sports.
- Two softball players earned HL All-Academic Team honors
- Two women's golfers earned HL All-Academic Team honors
- Women's Swimming and Diving was named to the CSCAA Scholar All-America Team for the Spring 2022 semester
- Ryan Thieme earned a spot on the USCSA National Collegiate All-Academic Ski Team
- The Phoenix had 121 student-athletes on both the fall and spring league honor rolls during 2021-22.

## **Athletic Accomplishments**

### **Men's Basketball**

- Two players earned All-Freshman team honors, the most of any team in the HL.
- Those two earned four Horizon League Freshman of the Week honors combined.

### **Women's Basketball**

- Bailey Butler named HL Freshman of the Year, Hailey Oskey Tabbed to First Team, and Maddy Schreiber was named to the All-Freshman team.
- Finished third in the HL, won 13 of their final 14 games before falling in the HL semis to Cleveland State.
  - o 27th-consecutive year finishing top-three in the league.
- Invited to the WNIT Postseason Tournament for the sixth time in program history.
- As a team, racked up five Freshman of the Week awards and one Player of the Week award.
- Shot 78.6-percent from the FT line, ninth-best in the nation.

### **Volleyball**

- Calli Gentry and Alexandra Zakutney selected to HL Volleyball All-Academic team.
- Alexandra Zakutney named to HL Volleyball First-Team, Abby Gardner All-Freshman.
- Finished fifth in the HL, marking the sixth time in the last seven years the program has finished in the conference's top-five.

### **Women's Soccer**

- Finished the 2021 season 8-3-6 overall and 4-2-5 in the HL, the program's best since 2014.
- Recorded the first postseason win since 2014 when the Phoenix defeated Cleveland State 4-0 in the Horizon League quarterfinals.
- Had one of the HL's best defenses, allowing just 16 goals in 17 games.
- Savanna Hayes was named First Team All-Horizon League, McKayla Kertscher was named Second Team All-Horizon League and Academic All-Horizon League, and Emily Sirois was earned a spot on the All-Freshman team.

### **Cross Country**

- Kelsey Radobicky (x2) and Riley Siltman both earned HL freshman of the week honors.

### **Swimming & Diving**

- Ben Redman won the 50-yard freestyle at HL Championships and Miles Rohrbaugh placed first in the one-meter diving final at HL Championships.
- Tom Stover named Horizon League Diving Coach of the Year.
- Ben Redman, Miles Rohrbaugh, Alexa Kelly, and Esther Oswald named to HL All-Academic team; Max Boehnlein named Honorable Mention.

### **Nordic Ski**

- CJ Young qualified for the NCAA Tournament.
- Ryan Thieme earns national collegiate All-Academic Honors.

### **Women's Golf**

- Had the best season in program history, winning three invitationals and finishing second in the HL Championships (highest ever finish).
- Seven top-three finishes.
- Isabelle Maleki finishes second at the HL Championships.
- Caylie Kotlowski named Freshman of the Year, Ashley Kulka was tabbed All-League First-Team, and Isabelle Maleki garnered All-League Second Team.
- Ashley Kulka and Isabelle Maleki earned HL Golf All-Academic Team honors.

## Softball

- Alicia Peters and Jadin Justman named NFCA All-Region, the first in program history.
- Alicia Peters named softball Player of the Year. Tiffany Giese, Jadin Justman, Peters named to All-League First Team. Becca Edwards, Samantha Saloun, Brittany Baneck named to All-League Second team. Abby Gawlinski tabbed to All-Freshmen team.
- Made a HL Tournament appearance for the first time since the 2016 season. Grabbed first postseason win since 2015 when they took down Robert Morris 3-2 in the first round.
- Samantha Saloun and Becca Edwards are named to the HL softball All-Academic team.

## Community Champions

Phoenix student-athletes provided a tremendous amount of leadership and support to the local communities with around 2,000 total volunteer hours to local schools and non-profit organizations in 2021-2022. Some of the service initiatives include:

- Sports Apparel/Equipment drive for the Green Bay Boys and Girls Club
- Book drive for local elementary school libraries
- Salvation Army bell ringing
- Local elementary school activity days and reading/arts projects with various classrooms
- Angel Tree drive – winter clothing donated to local elementary school
- Team Impact – Phoenix sports teams partnered with multiple children with life-threatening/chronic illnesses to provide a safe, supportive and encouraging environment to connect with Phoenix student-athletes.
- Phuture Phoenix – student-athletes participated in this University program to encourage disadvantaged and underrepresented students, starting at the fifth-grade level, to complete high school and attend college.

## Phoenix Fund

The Phoenix Fund, through the UWGB Foundation, serves as the primary fundraising arm for Phoenix Athletics. Phoenix Athletics special events set all-time records in net revenue in 2022 to support the Phoenix Fund:

- The Phoenix – Packers Steak Fry, hosted at the Lambeau Field Atrium, generated \$205,000+ and had over 700 Phoenix supporters in attendance in April 2022.
- The Women's Basketball Fore Hoops Golf Classic generated \$175,000+ and sold-out foursomes, having 54 teams participating.

The Phoenix Fund continues the rise to support student-athlete scholarships and program support by raising \$1,098,738 throughout all programs and special events. A total of 709 donors supported Phoenix Athletics through these funds in the 2021-2022 academic year.

## H. REPORTING STRUCTURE FOR THE DIRECTOR OF ATHLETICS

The Director of Athletics at the University of Wisconsin–Green Bay reports directly to the Chancellor and serves on the Chancellor's Cabinet.



## 2. FINANCIAL INFORMATION

### A. 2020-21 GREEN BAY ATHLETICS FINAL BUDGET REPORT

The Athletics Budget information includes the revenues and expenses that are listed in the NCAA Financial Audit Statement of Revenue and Expense. An external audit of the NCAA's Statement of Revenue and Expenses, for the year ending June 30, 2021 was performed by Brenda Hallman and Amy McHugh, of the UW System Office of Internal Audit. Please see **Appendix A** for the Independent Accountant's Report on the Agreed-Upon Procedures.

REVENUES	BUDGET	ACTUAL
University Support	\$4,121,000	\$3,807,807
Student Fees	\$1,576,463	\$1,576,463
Ticket Sales	\$700,000	\$0 - COVID
Phoenix Fund Support	\$1,155,000	\$673,597
NCAA Distributions	\$425,000	\$306,250
Sponsorships	\$970,000	\$921,591
Guarantees	\$310,000	\$155,000
Other Revenue	\$260,600	\$299,758
<b>Total Revenue</b>	<b>\$9,518,063</b>	<b>\$7,740,466</b>

EXPENSES	BUDGET	ACTUAL
Salaries & Fringes	\$3,210,400	\$3,071,412
Financial Aid	\$2,200,000	\$2,044,969
Team Travel & Equipment	\$1,530,300	\$873,042
Other Expenses	\$2,493,550	\$1,729,132
<b>Total Expenses</b>	<b>\$9,434,250</b>	<b>\$7,718,555</b>
Total Capital Improvements		\$28,671
<b>Net Operating Margin</b>	<b>\$83,813</b>	<b>\$(6,670)</b>

**Notes:** Tuition remissions provided by the University and used for athletic scholarships are included in the University Support line (\$1,365,743.35).

The negative operating margin is attributed to an accounts receivable from Learfield for corporate sponsorship in FY21 of \$80,141 that was not received by June 30, 2021. Those funds have been received in FY22.



## B. 2020-21 YEAR-END UNRESTRICTED FUND BALANCES

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ACCOUNT	Amount
Fund 128 - Auxiliary Enterprises	\$79,375.49
Foundation – Restricted/Unrestricted	\$517,909.21
<b>Total</b>	<b>\$597,284.70</b>

## C. TOTAL DEBT OUTSTANDING AND ANNUAL DEBT SERVICE ON ATHLETICS FACILITIES

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**Total Annual Debt Service** = \$809,758.22

**Total Debt Outstanding** = \$4,823,771

The outstanding debt on facilities is a result of the construction of the Kress Events Center, which is a shared facility with Recreation Sports and the Athletics Field Complex which includes the Aldo Santaga Soccer Stadium and the King Park Softball Field. Designated segregated fees and user fees (non-athletic fee) provides the resources for the annual payment of the debt service for the Kress Events Center. The Athletic Department is responsible for the Athletics Field Complex payment. In FY21, \$46,472 debt payment was made. See **Appendix H** for facilities debt.

UW Green Bay does not have historic operating debt.

## D. 2020-21 GREEN BAY ATHLETICS ENDOWMENT VALUES

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Total Market Value of Endowments dedicated to the support of athletics = **\$2,229,549.37**

This amount includes scholarship and non-scholarship funds.

### 3. ACADEMIC PROGRESS RATE (APR)

The NCAA holds Division I institutions accountable for the academic progress of their student-athletes through the Academic Progress Rate (APR), a team-based metric that accounts for the eligibility and retention of each student-athlete, each term.

Beginning with the 2014-15 academic year, teams must earn a 930 four-year APR to compete in postseason competition.

APR is calculated by term. Each term, a student-athlete receiving athletically related financial aid may earn 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.

Please see **Appendix C** for the 2020-21 Academic Progress Rate data from the NCAA.

#### A. SPORT BY SPORT

SPORT	2020-21 APR SCORE	UWGB 4-year APR (2017-18 - 2020-21)	Overall NCAA 4-year APR (2017-18 - 2020-21)
Men's Basketball	915	954	968
Women's Basketball	980	995	983
Men's Cross Country	889	941	983
Women's Cross Country	976	978	990
Men's Golf	929	985	988
Women's Golf	1000	1000	993
Men's Nordic Ski	N/A	989	983
Women's Nordic Ski	N/A	989	996
Men's Soccer	925	957	979
Women's Soccer	929	965	987
Women's Softball	977	986	985
Men's Swimming	1000	973	986
Women's Swimming	1000	969	993
Women's Volleyball	959	989	989

## B. LARGEST REVENUE-GENERATING SPORTS AND ASSOCIATED APR SCORES

SPORTS	2020-21 APR Score	UWGB 4-year APR (2017-18 - 2020-21)	Overall NCAA 4-year APR (2017-18 - 2020-21)
Men's Basketball	915	954	968
Women's Basketball	980	995	983
Women's Volleyball	959	989	989

## C. THREE-YEAR TREND CHANGE (PRIORITY SPORTS)

The table below lists the single-year APR scores for the six priority sports for the 2018 -19, 2019-20 and 2020-21 academic years.

PRIORITY SPORTS	2018-19	2019-20	2020-21
Men's Basketball	962	941	915
Women's Basketball	1000	1000	980
Men's Soccer	1000	912	925
Women's Soccer	980	957	929
Women's Softball	1000	986	977
Women's Volleyball	1000	1000	959

## D. BENCHMARKS FOR ASSESSMENT OF APR

1. Maintain Academic Progress Rates that are higher than the NCAA minimum for each sport.

## E. APR HORIZON LEAGUE COMPARATIVE DATA

See **Appendix G**

# 4. GRADUATION SUCCESS RATE (GSR)

The NCAA Graduation Success Rate (GSR) is designed to show the proportion of student-athletes on any given team who earn a college degree. The NCAA has imposed a new set of academic standards in order to hold teams and institutions accountable for how well student-athletes progress towards a degree.

The GSR was developed in response to colleges and universities who asked for an alternative rate that more accurately reflects the movement among college student-athletes. The GSR takes into account incoming transfers who graduate from a different institution than the one they started at and transfers who leave an institution in good standing.

The Federal Graduation Rate (FGR) is compiled by the U.S. Department of Education and is used as an indicator of academic success of college student-athletes. FGR measures the percentage of first-time, full-time freshman who graduate within six years of entering their original four-year institution. The NCAA developed its GSR in response to criticism that the FGR understates the academic success of student-athletes because the FGR method does not take into account two important factors in college athletics:

- 1. When student-athletes transfer from an institution before graduating and is in good academics standing (perhaps to transfer to another institution for more playing time, different major, or to go pro); and
- 2. Those student-athletes who transfer to an institution (e.g., from a community college or another 4-year college) and earn a degree.

The FGR treats transfers as non-graduates for the original institution the student-athlete attended, even if that student-athlete later graduates from another institution. Also, the FGR does not include that student-athlete in the graduation rates at the new institution where he/she does graduate. Therefore, once a student-athlete transfers to another school he/she is no longer recognized in the calculated graduation rate. The GSR takes into account both factors and gives credit to institutions for successful transfers, whether they are leaving or entering an institution.

The following is a summary for the 2020-21 (2014-15 cohort) Graduate Success Rate report. Please see **Appendix D** for the official 2020-21 Graduation Success Rate Report from the NCAA.

## A. SPORT BY SPORT

SPORT	2020-21 GSR	2020-21 FGR
Men’s Basketball	100%	75%
Women’s Basketball	100%	79%
Men’s Cross Country	89%	89%
Women’s Cross Country	100%	85%

Men's Golf	86%	71%
Women's Golf	89%	73%
Men's Nordic Ski	86%	86%
Women's Nordic Ski	100%	100%
Men's Soccer	82%	38%
Women's Soccer	96%	75%
Women's Softball	86%	86%
Men's Swimming	78%	65%
Women's Swimming	95%	72%
Women's Volleyball	91%	55%

\*UW-Green Bay student-athletes had an FGR of 78% for 2020-21 (2014-15 cohort). The FGR for the three highest revenue-generating men's sports – Men's Basketball, Men's Soccer, and Men's Swimming & Diving – were 75%, 38%, and 65% respectively. The FGR for the three highest revenue-generating women's sports – Women's Basketball, Women's Soccer, and Women's Volleyball – were 79%, 75%, and 55% respectively.

## B. THREE HIGHEST REVENUE GENERATING SPORTS GRADUATION SUCCESS RATE VS. FEDERAL GRADUATION RATE (MEN'S & WOMEN'S) - 2020-21 (2014-15 COHORT)

SPORT	2020-21 GSR	2020-21 FGR
Men's Basketball	100%	75%
Men's Soccer	82%	38%
Men's Swimming & Diving	78%	65%
Women's Basketball	100%	79%
Women's Soccer	96%	75%
Women's Volleyball	91%	55%

## C. THREE-YEAR FEDERAL GRADUATION RATE TRENDS

ACADEMIC YEAR	GREEN BAY STUDENT-ATHLETE GRAD RATE	GREEN BAY STUDENT BODY GRAD RATE
2012 Freshman Cohort (Reported in 2018-19)	70%	52%
2013 Freshman Cohort (Reported in 2019-20)	68%	54%
2014 Freshman Cohort (Reported in 2020-21)	78%	36%

## D. FGR FOR PRIORITY SPORTS

SPORT	2019-20 (2013 FRESHMAN COHORT)	2020-21 (2014 FRESHMAN COHORT)	2021-22 (2015 FRESHMAN COHORT)
Men's Basketball	83%	72%	64%
Women's Basketball	73%	79%	86%
Men's Soccer	42%	38%	35%
Women's Soccer	70%	75%	76%
Women's Softball	83%	86%	71%
Women's Volleyball	64%	55%	62%

\*Numbers depict FGR rates per sport as reported on the Academic Portal

## E. BENCHMARKS FOR ASSESSMENT OF GSR

Maintain a department wide student-athlete NCAA graduation rate that is higher than the collective average for peer institutions within the Horizon League. See **Appendix G**

## F. GSR HORIZON LEAGUE COMPARATIVE DATA

\* The GSR for Green Bay student-athletes for the 2015-16 cohort is 92%. When comparing Green Bay's GSR to the overall GSR of Horizon League institutions, only the 2014-15 cohort is publicly available. Green Bay's GSR for the 2014-15 cohort was 90%, which exceeds the average for Horizon League institutions - 87.09%. See **Appendix G**

## 5. ACADEMIC INFORMATION

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Academics are considered the top priority by the UW-Green Bay Athletics Department. It boasts 45 straight semesters of a department GPA of 3.0 or higher.

For the general student body – 70% of Undergraduate Degree Seeking students achieved at least a 3.0 GPA.

### A. GREEN BAY SPORT BY SPORT GPA

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SPORT	FALL 2021	SPRING 2022
Men's Basketball	3.30	3.22
Women's Basketball	3.67	3.70
Men's Cross Country	3.48	3.64
Women's Cross Country	3.56	3.39
Men's Golf	3.85	3.56
Women's Golf	3.82	3.74
Men's Skiing	3.52	2.95
Women's Skiing	N/A	3.9*
Men's Soccer	3.40	3.48
Women's Soccer	3.14	3.03
Women's Softball	3.70	3.72
Men's Swimming	2.86	2.98
Women's Swimming	3.41	3.46
Women's Volleyball	3.71	3.67

## B. YEAR BY YEAR GPAs FOR DEPARTMENT

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YEAR	GPA
2021-22	3.40
2020-21	3.50
2019-20	3.45
2018-19	3.35
2017-18	3.39
2016-17	3.37

## C. DECLARED MAJORS

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\*includes double majors

MAJOR	NUMBER OF STUDENT-ATHLETES	% OF STUDENT-ATHLETES TAKING THAT MAJOR
Accounting	5	2.4%
Art	1	0.5%
Athletic Training	1	0.5%
Biology	5	2.3%
Business Administration	23	10.4%
Chemistry	2	0.9%
Communication	12	5.4%
Computer Science	2	0.9%
Democracy & Justice Studies	5	2.3%



Dentistry	1	0.5%
Design Arts	2	0.9%
Economics	4	1.8%
Education	7	3.2%
Elementary Education	2	0.9%
English	3	1.4%
Environmental Engineering Technology	1	0.5%
Environmental Policy & Planning	1	0.5%
Environmental Science	3	1.4%
Finance	5	2.3%
Geoscience	4	1.8%
Health & Wellness Management	1	0.5%
History	1	0.5%
Human Biology	38	17.2%
Human Resource Management	1	0.5%
Information Sciences	1	0.5%
Leadership - Teaching & Learning	3	1.4%
Management	10	4.5%
Marketing	9	4.1%
Mechanical Engineering	12	5.4%
Nursing	9	4.1%
Organizational Leadership	2	0.9%
Philosophy	1	0.5%
Physical Therapy	1	0.5%
Political Science	1	0.5%

Pre-Elementary Education	2	0.9%
Pre-Nursing	4	1.8%
Psychology	19	8.6%
Social Work	1	0.5%
Sport, Exercise, & Performance Psychology	2	0.9%
Undecided	14	6.3%

(1) Interdisciplinary Studies has two tracks, which are both completed primarily online and serve returning adults who cannot participate in traditional programs. The Nursing major also has several tracks and is a degree completion program for students who have already completed an Associate degree in nursing at another school. Two of the nursing tracks are also online programs.

## D. SPECIAL ADMISSIONS STATEMENT

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Green Bay athletics does not have a Special Admissions policy. Student-athletes are expected to meet the same admissions standards as all other students.

## E. BENCHMARKS FOR ASSESSMENT OF GPA

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Maintain a student-athlete cumulative GPA of 3.0 or greater each semester

## 6. COMPLIANCE INFORMATION

### A. NCAA MAJOR/MINOR VIOLATIONS REPORT

#### 2020-21 & 2021-22 Self Reported NCAA Violations

SPORT	DATE	BYLAW(S)	TYPE OF VIOLATION	VIOLATION SUMMARY
Men's Basketball	10/26/2021	15.2.6.4; 15.5.5.1	Financial Aid, Maximum Award Limitations by Sport	The student-athlete (SA) received an academically and athletically related award based from an outside organization in excess of \$1,000. The awarding organization limited SA's choice of institutions to the Wisconsin University system which made the award impermissible.
Men's Cross Country; Women's Cross Country	12/24/2021	13.17.10; 13.02.5.5	Recruiting, Unofficial Visits	HC for Men's and Women's Cross Country mistakenly had impermissible in-person contacts on campus during the dead period when it is impermissible for PSAs to visit campus.
Men's Soccer	02/15/2021	12.1.1.1.3; 12.1.1.1.3.1; 12.1.1.1.3.2; 16.8.1(16.8.1 current)	Amateurism, Practice or Competition Prior to Amateurism Certification	The student-athlete (SA) was allowed to practice and compete beyond a 45-day period during the 2019-20 Men's Soccer season before achieving final amateurism. The violation was discovered when certifying the SA for the Spring 2020 Men's Soccer season.

## B. NAME, IMAGE, AND LIKENESS (NIL)

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Since Name, Image, and Likeness (NIL), introduced in July 2021, UW-Green Bay had seven (7) student-athletes disclose their respective NIL deals. Many of the NIL deals were promotion based. For instance, a student-athlete promotes a product on social media in return for the company product. One student-athlete used their NIL to sell t-shirts with their image for monetary gain. The NIL deals were in the following sports: Men's Basketball, Men's Soccer, Men's Cross Country, Men's Swimming and Diving, and Women's Volleyball. The total of these disclosed NIL deals was approximately \$1,500, an average of about \$200 per deal.

## C. NCAA OVERSIGHT CERTIFICATION LETTER

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See **Appendix E**

## D. HORIZON LEAGUE COMPLIANCE AUDIT

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In the past, the Horizon League staff offered, as a service but not a requirement, outside compliance reviews to all institutions in the Horizon League. Staff members from the Horizon League administered their review of athletic compliance in 2018. As of July 2022, UW-Green Bay was informed that the outside compliance review was no longer a Horizon League Requirement and the Horizon League would not be performing these reviews moving forward.

During their 2018 visit, the Horizon League sent a written report to the Associate Athletic Director for Compliance and the Athletic Director. The report includes strengths of the compliance department as well as recommendations for areas that could be improved. The majority of the suggestions from the Horizon League compliance review have been implemented since 2018 and the remaining suggestions will continue to be reviewed and implemented as appropriate.

\* See **Appendix F** for the full 2018 audit.

# APPENDIX A



January 06, 2022


To: Lisa Van Dong, Director  
UW System Administration Office of Internal Audit

This representation letter is provided in connection with your application of agreed-upon procedures to the *Statement of Revenues and Expenses* for the Intercollegiate Athletics Program at UW-Green Bay for the year ended June 30, 2021. The sole purpose of your work is to assist UW-Green Bay in compliance with *NCAA Division I Bylaw 3.2.4.17*.

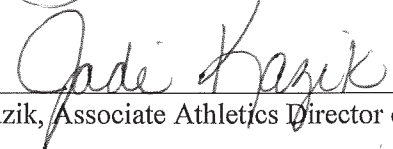
We acknowledge our responsibility for the fair and accurate presentation of the *Statement of Revenues and Expenses* for the Intercollegiate Athletics Program.

We confirm, to the best of our knowledge and belief, the following representations:

- There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the *Statement of Revenues and Expenses* for the Intercollegiate Athletics Program.
- We have made available to you all supporting transactions and documentation that was requested.
- We confirm the completeness of the information provided regarding the identification of affiliated and outside organizations.
- The *Statement of Revenues and Expenses* for the Intercollegiate Athletics Program is free of material misstatements, including omissions.
- The Intercollegiate Athletics Program at UW-Green Bay has complied with all aspects of contractual agreements that could have a material effect on the *Statement of Revenues and Expenses* in the event of noncompliance.
- There has been no noncompliance with requirements of regulatory authorities, the NCAA, and the Horizon League that could have a material effect on the *Statement of Revenues and Expenses* in the event of noncompliance.
- The following have been properly recorded and, when appropriate, adequately disclosed in the *Statement of Revenues and Expenses*:
  - Transactions with and/or by affiliated and outside organizations.
  - Transactions recorded in the Shared Financial System.
  - Non-monetary transactions including those related to sponsorships and in-kind donations.
- There have been no events subsequent to period-end which require adjustment of or disclosure in the *Statement of Revenues and Expenses*.

  
Joshua Moon, Director of Intercollegiate Athletics

1-4-22  
Date

  
Jodi Kazik, Associate Athletics Director of Finance and Human Resources

1-6-22  
Date



**Office of Internal Audit**

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

January 7, 2022

Chancellor Michael Alexander  
University of Wisconsin–Green Bay  
2420 Nicolet Drive  
Green Bay, WI 54311

Dear Chancellor Alexander:

We have performed the agreed-upon procedures enumerated in the attached report for the sole purpose of assisting you in evaluating whether the accompanying *Statement of Revenues and Expenses* (SRE) for the University of Wisconsin–Green Bay (UW-Green Bay or University) Athletics Department is in compliance with National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17 for Division I for the year ended June 30, 2021. UW-Green Bay administration and staff are responsible for the SRE and the University's compliance with those requirements.

This agreed-upon procedures engagement was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* and in accordance with attestation standards established by the American Institute of Certified Public Accountants, as well as requirements enumerated in the *NCAA Constitution* and common auditing practices. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in the *Independent Auditor's Report on the Application of Agreed-Upon Procedures* either for the purpose for which this report has been requested or for any other purpose.

The NCAA requires this agreed-upon procedures engagement to be conducted by a qualified independent accountant. For purposes of this engagement, the NCAA considers the UW System Administration Office of Internal Audit to be independent.

Our procedures and findings are explained in this report and its attachments. Reportable findings are defined as errors or misclassifications equal to or greater than \$500.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying SRE. 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 UW-Green Bay, the Athletics Department, and authorized representatives of the NCAA. The report is not intended to be, and should not be, used by anyone other than these specified parties. However, this guidance does not supersede distributions governed by the *Wisconsin Open Records Law*.

We greatly appreciate the assistance and cooperation of staff at UW-Green Bay, who provided information during the conduct of this agreed-upon procedures engagement.

Best regards,

  
\_\_\_\_\_  
Lisa Van Dong, CPA  
*Director, UW System Administration Office of Internal Audit*

Attachments:

- Attachment A: Independent Auditor's Report on the Application of Agreed-Upon Procedures
- Attachment B: Statement of Revenues and Expenses
- Attachment C: Comparisons of Major Revenue and Expense Categories for the Year Ended June 30, 2021
- Attachment D: Notes to Statement of Revenues and Expenses for the Year Ended June 30, 2021

cc: Sheryl Van Gruensven, Chief Business Officer/Senior Vice Chancellor  
for Institutional Strategy  
Joshua Moon, Director of Intercollegiate Athletics  
Jodi Kazik, Associate Director of Athletics – Finance and Human Resources  
SuAnn Detampel, Controller  
Christopher Paquet, Assistant Vice Chancellor Policy and Compliance



## **ATTACHMENT A: INDEPENDENT AUDITOR'S REPORT ON THE APPLICATION OF AGREED-UPON PROCEDURES**

### **UNIVERSITY OF WISCONSIN–GREEN BAY FISCAL YEAR ENDED JUNE 30, 2021**

Source: *NCAA 2021 Agreed-Upon Procedures*, revised March 10, 2021

#### **BACKGROUND**

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The Office of Internal Audit has performed NCAA agreed-upon procedures for Division I at UW-Green Bay in accordance with the *2022 Audit Plan*, as approved by the Audit Committee of the Board of Regents.

The objectives of this engagement were as follows:

- Verify accuracy and completeness of data entered onto the NCAA's Statement of Revenues and Expenses by performing procedures required for "all revenues and expenses" and "other reporting items."
- Verify accuracy of the data the institution is submitting to the NCAA for sports sponsorship, Pell grants, and grants-in-aid.

Our procedures tested relevant conditions at UW-Green Bay from July 1, 2020 through June 30, 2021.

#### **REPORTING INTERNAL AUDIT RESULTS**

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The management letter observations for each institution (including UW-Green Bay) will be summarized as high-level observations in an executive summary to the Audit Committee.

#### **SUMMARY OF REPORTABLE FINDINGS**

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##### **Procedures Related to All Revenues and Expenses**

1. Agreed the amounts reported on the SRE to UW-Green Bay's general ledger.

In performing this procedure and the procedure described in #2 below, we identified the need for certain material adjustments that management agreed to record in the SRE. As a result, revenues and expenses reported on the SRE (as contained in Attachment B) reflect those adjustments and materially agree with the amounts reported in UW-Green Bay's general ledger. In addition, there are certain items recorded on the SRE that are not required to be reported in the athletics accounts, including tuition waivers, indirect facilities and administrative support, and gifts-in-kind. The NCAA requires that these items be reported on the SRE to fully reflect the operations of the Athletics Department.

2. Performed the following procedures for all revenue and expense categories applicable to UW-Green Bay:
  - a. Compared and agreed each operating revenue and expense category reported on the SRE during the reporting period to supporting schedules provided by the institution. If a specific reporting

category is less than 4% of the total revenues or total expenses, no procedures are required for that specific category.

- b. Compared and agreed a sample of operating revenue receipts and expenses obtained from the above supporting schedules to adequate supporting documentation.
- c. Compared each major revenue account over 10% of the total revenues to prior period amounts and budget estimates. Compared each major expense account over 10% of the total expenses to prior period amounts and budget estimates. Obtained and documented an explanation of any variations greater than 10%.

As part of the procedure described in #1 above and from comparing and agreeing each operating revenue and expense item reported on the SRE during the reporting period to supporting schedules provided by the institution, we identified the need for certain material adjustments that management agreed to record in the SRE. These are the same adjustments described in #1 above.

*Attachment C* describes the results of comparing revenue and expense amounts to budget and prior year values.

3. Identified and documented aspects of the institution's internal control structure unique to the Athletics Department. Tested specific elements of the control environment and accounting systems that (1) are unique to intercollegiate athletics and (2) have not been addressed in connection with the audit of the institution's financial statements.

No material exceptions were noted as a result of these procedures.

4. Identified intercollegiate athletics-related affiliated and outside organizations and obtained those organizations' financial information for the reporting period. Agreed the amounts reported on the SRE to the athletics-related and outside organization's records.

The SRE includes all functions related to intercollegiate athletics at UW-Green Bay as well as the accounts of the Athletics Department's sole affiliated/outside organization, the UW-Green Bay Foundation (an independent 501(c)(3) organization that is the official not-for-profit fundraising corporation for UW-Green Bay).

No material exceptions were noted as a result of these procedures.

### **Procedures Related to Revenues**

5. **Ticket Sales.** Compared tickets sold during the reporting period, complimentary tickets provided during the reporting period, and unsold tickets to the related revenue reported by UW-Green Bay on the SRE and the related attendance figures, and recalculated totals.

The Athletics Department did not record any ticket sales on the SRE for fiscal year (FY) 2021.

6. **Direct State or Other Government Support.** The NCAA agreed-upon procedures guidelines require that we compare direct state or other government support recorded by UW-Green Bay Athletics during the reporting period with state appropriations, institutional authorizations, and/or other corroborative supporting documentation, and recalculate totals.

The Athletics Department did not record any direct state or other government support on the SRE for FY 2021.

7. **Student Fees.** Compared and agreed student fees reported by UW-Green Bay on the SRE for the reporting period to student enrollments during the same reporting period and recalculated totals. Obtained documentation of the institution's methodology for allocating student fees to intercollegiate athletics programs.

No material exceptions were noted as a result of these procedures.

8. **Direct Institutional Support.** Compared the direct institutional support recorded by UW-Green Bay during the reporting period with institutional supporting budget transfers documentation and other corroborative supporting documentation, and recalculated totals.

No material exceptions were noted as a result of these procedures.

9. **Transfers to Institution.** The NCAA agreed-upon procedures guidelines require that we compare transfers to institution with permanent transfers back to the institution from the Athletics Department and recalculate totals.

No procedures were required to be performed for this category since the amount recorded on the SRE for transfers to institution was less than 4% of total revenue recorded on the SRE.

10. **Indirect Institutional Support; and Indirect Institutional Support – Athletic Facilities Debt Service, Lease and Rental Fees.** The NCAA agreed-upon procedures guidelines require that we compare the indirect institutional support recorded by the institution during the reporting period with expense payments, cost allocation detail, and other corroborative supporting documentation, and recalculate totals.

No procedures were required to be performed for indirect institutional support since the amount recorded on the SRE for this category was less than 4% of total revenue recorded on the SRE.

No procedures were required to be performed for indirect institutional support – athletic facilities debt service, lease and rental fees since the amount recorded on the SRE for this category was less than 4% of total revenue recorded on the SRE.

11. **Guarantees.** The NCAA agreed-upon procedures guidelines require that we select a sample of settlement reports for away games during the reporting period and agree each selection to UW-Green Bay's general ledger and/or the SRE and recalculate totals. Also, agreed-upon procedures require that we select a sample of contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree each selection to UW-Green Bay's general ledger and/or the SRE and recalculate totals.

No procedures were required to be performed for this category since the amount recorded on the SRE for guarantees was less than 4% of total revenue recorded on the SRE.

12. **Contributions.** The NCAA agreed-upon procedures guidelines require that we obtain and review supporting documentation for any contributions of money, goods, or services received directly by the Athletics Department 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% or more in aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting period and recalculate totals.

No material exceptions were noted as a result of these procedures.

13. **In-Kind.** The NCAA agreed-upon procedures guidelines require that we compare the in-kind recorded by the institution during the reporting period with a schedule of in-kind donations and recalculate totals.

No material exceptions were noted as a result of these procedures.

14. **Compensation and Benefits Provided by a Third Party.** The NCAA agreed-upon procedures guidelines require that we obtain the summary of revenues from affiliated and outside organizations (the “Summary”) as of the end of the reporting period from the institution and select a sample of funds from the Summary and compare and agree each selection to supporting documentation, UW-Green Bay’s general ledger, and/or the Summary, and recalculate totals.

The Athletics Department did not record any compensation and benefits provided by a third party on the SRE.

15. **Media Rights.** The NCAA agreed-upon procedures guidelines require that we obtain and inspect agreements to understand UW-Green Bay’s total media (broadcast, television, and radio) rights received by the institution or through their conference offices as reported in the statement. Also, agreed-upon procedures require that we compare and agree the media right revenues to a summary statement of all media rights identified, if applicable, and UW-Green Bay’s general ledger, and recalculate totals.

The Athletics Department did not record any media rights on the SRE.

16. **NCAA Distributions.** The NCAA agreed-upon procedures guidelines require that we compare the amounts recorded in the SRE to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculate totals.

No procedures were required to be performed for this category since the amount recorded on the SRE for NCAA distributions was less than 4% of total revenue recorded on the SRE.

17. **Conference Distributions (Non-Media and Non-Football Bowl) and Conference Distributions of Football Bowl Generated Revenue.** The NCAA agreed-upon procedures guidelines require that we obtain and inspect agreements related to UW-Green Bay’s conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions. Also, the agreed-upon procedures require that we compare and agree the related revenues to UW-Green Bay’s general ledger and/or the SRE and recalculate totals.

No procedures were required to be performed for conference distributions (non-media and non-football bowl) since the amount recorded on the SRE for this category was less than 4% of total revenue recorded on the SRE.

The Athletics Department did not record any conference distributions of football bowl generated revenue on the SRE.

18. **Program, Novelty, Parking and Concession Sales.** The NCAA agreed-upon procedures guidelines require that we compare the amount recorded in the revenue reporting category to general ledger detail of program sales, concessions, novelty sales, and parking as well as any other corroborative supporting documents, and recalculate totals.

No procedures were required to be performed for this category since the amount recorded on the SRE for program, novelty, parking and concession sales was less than 4% of total revenue recorded on the SRE.

19. **Royalties, Licensing, Advertisement and Sponsorships.** For a sample of four sports marketing contracts, we obtained and inspected the agreements related to UW-Green Bay's participation in revenues from royalties, licensing, advertisement, and sponsorships during the reporting period for relevant terms and conditions. We also compared and agreed the related revenues to UW-Green Bay's general ledger and the SRE and recalculated totals.

No material exceptions were noted as a result of these procedures.

20. **Sports Camp Revenues.** The NCAA agreed-upon procedures guidelines require that we inspect sports camp contract(s) between UW-Green Bay and person(s) conducting institutional sports camps or clinics during the reporting period to obtain documentation of UW-Green Bay's methodology for recording revenues from sports camps. For a sample of individual camp participant cash receipts from the schedule of sports camp participants, agree each selection to the institution's general ledger and/or the SRE, and recalculate totals.

The Athletics Department did not record any sports camp revenues on the SRE for FY 2021.

21. **Athletics Restricted Endowment and Investments Income.** The NCAA agreed-upon procedures guidelines require that we obtain and inspect endowment agreements (if any) for relevant terms and conditions. Also, compare and agree the classification and use of endowment and investment income reported in the SRE during the reporting period to the uses of income defined within the related endowment agreement and recalculate totals.

No procedures were required to be performed for this category since the amount recorded on the SRE for athletics restricted endowment and investments income was less than 4% of total revenue recorded on the SRE.

22. **Other Operating Revenue.** The NCAA agreed-upon procedures guidelines require that we perform minimum agreed-upon procedures referenced for all revenue categories in Procedure #2 above and recalculate totals.

No procedures were required to be performed for this category since the amount recorded on the SRE for other operating revenue was less than 4% of total revenue recorded on the SRE.

23. **Football Bowl Revenues.** The NCAA agreed-upon procedures guidelines require we obtain and inspect agreements related to UW-Green Bay's revenues from post-season football bowl participation

during the reporting period to gain an understanding of the relevant terms and conditions. Also, the agreed-upon procedures require that we compare and agree the related revenues to UW-Green Bay's general ledger and/or the SRE and recalculate totals.

The Athletics Department did not record any football bowl revenues on the SRE.

### **Procedures Related to Expenses**

24. **Athletic Student Aid.** Selected a sample of 46 student-athletes from the listing of institutional student aid recipients during the reporting period. The sample was selected from data captured by the institution through the creation of a squad list from each sponsored sport. Obtained individual student account detail for each selection and compared total aid in the institution's student system to the student's detail in the NCAA's Compliance Assistant (CA) software. Performed a check of each student selected to ensure their information was reported accurately in the NCAA's CA software. We recalculated totals for each sport and overall.

The Athletics Department information for four out of 46 student-athletes entered into the NCAA's CA software was incorrect. The Calculation of Revenue Distribution Equivalencies (CRDE) report did not reflect the correct full athletic grant amounts for a total of \$12,657. The four student-athletes received full cost of attendance financial aid and the revenue distribution equivalencies were accurately reflected as 1.00 on the CRDE report. The SRE total amounts in this category were not affected by these errors. This issue will be addressed in a separate management letter.

25. **Guarantees.** The NCAA agreed-upon procedures guidelines require that we obtain and inspect visiting institution's away-game settlement reports received by UW-Green Bay during the reporting period and agree related expenses to UW-Green Bay's general ledger and/or the SRE and recalculate totals. Also, the NCAA agreed-upon procedures require that we obtain and inspect contractual agreements pertaining to expenses recorded by the institution from guaranteed contests during the reporting period, compare and agree related amounts expensed by UW-Green Bay during the reporting period to the institution's general ledger and/or the SRE, and recalculate totals.

No procedures were required to be performed for this category since the amount recorded on the SRE for guarantees was less than 4% of total expenses recorded on the SRE.

26. **Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities.** Obtained and inspected a listing of coaches employed by UW-Green Bay and related entities during the reporting period. Selected a sample of four coaches' contracts that included men's and women's basketball from the listing. Compared and agreed the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by UW-Green Bay and related entities in the statement during the reporting period. Obtained and inspected payroll summaries for the reporting year for each selection. Compared and agreed payroll summary registers from the reporting period to the related coaching salaries, benefits, and bonuses paid by UW-Green Bay and related entities expense recorded by the institution in the SRE during the reporting period. Compared and agreed the totals recorded to any employment contracts executed for the sample selected, and recalculated totals.

No material exceptions were noted as a result of these procedures.



27. **Coaching Salaries, Benefits and Bonuses Paid by a Third Party.** The NCAA agreed-upon procedures guidelines require that we (1) obtain and inspect a listing of coaches employed by third parties during the reporting period; (2) select a sample of coaches' contracts that must include men's and women's basketball from the listing; (3) compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses paid by a third party and recorded by UW-Green Bay in the statement during the reporting period; (4) obtain and inspect reporting period payroll summary registers for each selection; and (5) compare and agree related payroll summary register to coaching salaries, benefits, and bonuses paid by a third party to expenses recorded by UW-Green Bay in the SRE during the reporting period, and recalculate totals.

The Athletics Department did not record any coaching salaries, benefits and bonuses paid by a third party on the SRE.

28. **Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities.** Selected a sample of two support staff/administrative personnel employed by UW-Green Bay and related entities during the reporting period. Obtained and inspected reporting period payroll summary register for each selection. Compared and agreed related summary payroll register to the related support staff/administrative compensation, benefits, and bonuses paid by UW-Green Bay and related entities expense recorded by UW-Green Bay in the SRE during the reporting period, and recalculated totals.

No material exceptions were noted as a result of these procedures.

29. **Support Staff/Administrative Compensation, Benefits and Bonuses Paid by Third Party.** The NCAA agreed-upon procedures guidelines require that we select a sample of support staff/administrative personnel employed by third parties during the reporting period. The agreed-upon procedures also require that we obtain and inspect reporting period payroll summary registers for each selection. For each selection: compare and agree related payroll summary registers to the related support staff/administrative compensation, benefits, and bonuses expense recorded by UW-Green Bay in the SRE during the reporting period and recalculate totals.

The Athletics Department did not record any support staff/administrative compensation, benefits and bonuses paid by third party on the SRE.

30. **Severance Payments.** The NCAA agreed-upon procedures guidelines require that we select a sample of employees receiving severance payments by the institution during the reporting period and agree each severance payment to the related termination letter or employment contract and recalculate totals.

No procedures were required to be performed for this category since the amount recorded on the SRE for severance payments was less than 4% of total expenses recorded on the SRE.

31. **Recruiting.** The NCAA agreed-upon procedures guidelines require that we obtain documentation of UW-Green Bay's recruiting expense policies, and that we compare and agree to existing institutional and NCAA-related policies. It also requires that we obtain general ledger detail and compare to the total expenses reported and recalculate totals.

No procedures were required to be performed for this category since the amount recorded on the SRE for recruiting was less than 4% of total expenses recorded on the SRE.

32. **Team Travel.** Obtained documentation of UW-Green Bay's team travel policies. Compared and agreed to existing institutional and NCAA-related policies. Obtained general ledger detail and compared to the total expenses reported, and recalculated totals.

No material exceptions were noted as a result of these procedures.

33. **Sports Equipment, Uniforms and Supplies.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. We selected a sample of transactions to validate existence of transactions and accuracy of recording, and recalculated totals.

No material exceptions were noted as a result of these procedures.

34. **Game Expenses.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, we are required to select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals.

No procedures were required to be performed for this category since the amount recorded on the SRE for game expenses was less than 4% of total expenses recorded on the SRE.

35. **Fund Raising, Marketing and Promotion.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

No procedures were required to be performed for this category since the amount recorded on the SRE for fund raising, marketing and promotion was less than 4% of total expenses recorded on the SRE.

36. **Sports Camp Expenses.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

The Athletics Department did not record any sports camp expenses on the SRE for FY 2021.

37. **Spirit Groups.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. It also requires that we select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals.

The Athletics Department did not record any spirit group expenses on the SRE for FY 2021.

38. **Athletic Facilities Debt Service, Leases and Rental Fees.** The NCAA agreed-upon procedures guidelines require that we obtain a listing of debt service schedules, lease payments, and rental fees for athletic facilities for the reporting year, compare a sample of facility payments, including the top two highest facility payments, to additional supporting documentation (e.g., debt financing agreements, leases, and rental agreements), compare amounts recorded to amounts listed in the general ledger detail, and recalculate totals.



No procedures were required to be performed for this category since the amount recorded on the SRE for athletic facilities debt service, leases and rental fees was less than 4% of total expenses recorded on the SRE.

39. **Direct Overhead and Administrative Expenses.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported and that we select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals.

No procedures were required to be performed for this category since the amount recorded on the SRE for direct overhead and administrative expenses was less than 4% of total expenses recorded on the SRE.

40. **Indirect Institutional Support.** The NCAA agreed-upon procedures guidelines note this category is tested with revenue section - Indirect Institutional Support (see procedure #10).

No procedures were required to be performed for this category since the amount recorded on the SRE for indirect institutional support was less than 4% of total expenses recorded on the SRE.

41. **Medical Expenses and Insurance.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported, and that we select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals.

No material exceptions were noted as a result of these procedures.

42. **Memberships and Dues.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

No procedures were required to be performed for this category since the amount recorded on the SRE for memberships and dues was less than 4% of total expenses recorded on the SRE.

43. **Student-Athlete Meals (Non-Travel).** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

No procedures were required to be performed for this category since the amount recorded on the SRE for student-athlete meals (non-travel) was less than 4% of total expenses recorded on the SRE.

44. **Other Operating Expenses.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

No procedures were required to be performed for this category since the amount recorded on the SRE for other operating expenses was less than 4% of total expenses recorded on the SRE.

45. **Football Bowl Expenses; and Football Bowl Expenses – Coaching Compensation/Bonuses.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

The Athletics Department did not record any football bowl expenses on the SRE.

The Athletics Department did not record any football bowl expenses – coaching compensation/bonuses on the SRE.

#### **Additional Minimum Agreed-Upon Procedures**

46. **For Grants-in-Aid.** Compared and agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the squad lists of UW-Green Bay Athletics. The NCAA Membership Financial Reporting System populates the sports from the NCAA Sports Sponsorship and Demographics Form as they are reported by the institution between May and August. If there was a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the squad lists, we inquired about the discrepancy and reported the justification in the Agreed-Upon Procedures report.

Compared current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission. Inquired and documented an explanation for any variance greater than +/- 4%.

No material exceptions were noted as a result of these procedures.

47. **For Sports Sponsorship.** We obtained UW-Green Bay's "Sports Sponsorship and Demographics Forms" submitted to the NCAA for the reporting year between May and August and validated that the countable NCAA sports reported by the institution met the minimum requirements, set forth in Bylaw 20.9.6.3, related to the number of contests and the number of participants in each contest that is counted toward meeting the minimum-contest requirement.

We ensured that UW-Green Bay has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System.

We compared current year number of Sports Sponsored to prior year reported total per the Membership Financial Report submission, and inquired and documented an explanation for any variance.

No material exceptions were noted as a result of these procedures.

48. **For Pell Grants.** Agreed the total number of Division I student-athletes who, during the academic year, received a Pell Grant award (e.g., Pell Grant recipients on Full Athletic Aid, Pell Grant recipients on Partial Athletic Aid, and Pell Grant recipients with no Athletic Aid) and the total dollar value of these Pell Grants reported in the NCAA Membership Financial Reporting System to a report, generated out of the institution'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, and inquired and documented an explanation for any variance greater than +/- 20 grants.

No material exceptions were noted as a result of these procedures.

#### **Minimum Agreed-Upon Procedures Program for Other Reporting Items**

49. **Excess Transfers to Institution and Conference Realignment Expenses.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

The Athletics Department did not record any excess transfers to institution or conference realignment expenses on the SRE.

50. **Total Athletics-Related Debt.** Obtained repayment schedules for all outstanding intercollegiate athletics debt during the reporting period. Recalculated annual maturities (consisting of principal and interest) provided in the schedules obtained. Agreed the total annual maturities and total outstanding athletics-related debt to supporting documentation and the institution's general ledger, as applicable.

No material exceptions were noted as a result of these procedures.

51. **Total Institutional Debt.** 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 material exceptions were noted as a result of these procedures.

52. **Value of Athletics Dedicated Endowments.** Obtained a schedule of all athletics dedicated endowments maintained by Athletics, the institution, and affiliated organizations. Agreed the fair market value in the schedule(s) to supporting documentation, the general ledger(s), and audited financial statements, if available.

No material exceptions were noted as a result of these procedures.

53. **Value of Institutional Endowments.** 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 material exceptions were noted as a result of these procedures.

54. **Total Athletics-Related Capital Expenditures.** Obtained a schedule of athletics-related capital expenditures made by Athletics, the institution, and affiliated organizations during the reporting period. Obtained general ledger detail and compared to the total expenses reported. Selected a sample of transactions to validate existence of transactions and accuracy of recording, and recalculated totals.

No material exceptions were noted as a result of these procedures.

## ATTACHMENT B: STATEMENT OF REVENUES AND EXPENSES

### UNIVERSITY OF WISCONSIN-GREEN BAY ATHLETICS DEPARTMENT STATEMENT OF REVENUES AND EXPENSES FOR THE YEAR ENDED JUNE 30, 2021 (Unaudited)

		MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL	PRIOR YEAR	VARIANCE
REVENUES:								
1	Ticket Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,934	\$ (530,934)
2	Direct State or Other Government Support	-	-	-	-	-	300,000	(300,000)
3	Student Fees	-	-	-	1,576,463	1,576,463	1,530,253	46,210
4	Direct Institutional Support	429,514	433,466	1,669,625	1,190,507	3,723,112	4,228,848	(505,736)
5	Less: Transfers to Institution	-	-	-	(300,444)	(300,444)	(4,554)	(295,890)
6	Indirect Institutional Support	-	-	-	157,821	157,821	120,256	37,565
6A	Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	227,319	227,319	286,979	(59,661)
7	Guarantees	155,000	-	-	-	155,000	332,168	(177,168)
8	Contributions	31,430	83,953	33,245	524,968	673,597	1,088,928	(415,332)
9	In-Kind	-	-	-	372,725	372,725	360,121	12,604
10	Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-	-
11	Media Rights	-	-	-	-	-	-	-
12	NCAA Distributions	-	-	-	306,250	306,250	405,658	(99,408)
13	Conference Distributions (Non Media and Non Football Bowl)	-	-	-	150,000	150,000	19,979	130,021
13A	Conference Distributions of Football Bowl Generated Revenue	-	-	-	-	-	-	-
14	Program, Novelty, Parking and Concessions Sales	-	-	-	1,925	1,925	62,989	(61,063)
15	Royalties, Licensing, Advertisement and Sponsorships	17,060	21,450	151,335	359,021	548,866	471,457	77,409
16	Sports Camp Revenues	-	-	-	-	-	15,033	(15,033)
17	Athletics Restricted Endowment and Investment Income	2,700	3,375	64,675	35,303	106,053	126,179	(20,126)
18	Other Operating Revenue	-	-	2,994	38,785	41,780	45,043	(3,263)
19	Football Bowl Revenues	-	-	-	-	-	-	-
Total Operating Revenue		\$ 635,704	\$ 542,244	\$ 1,921,874	\$ 4,640,643	\$ 7,740,466	\$ 9,920,271	\$ (2,179,805)
EXPENSES:								
20	Athletic Student Aid	\$ 294,866	\$ 313,739	\$ 1,406,476	\$ 29,889	\$ 2,044,969	\$ 2,731,570	\$ (686,601)
21	Guarantees	35,000	20,000	-	-	55,000	24,553	30,447
22	Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities	636,869	490,784	725,963	-	1,853,616	1,881,688	(28,072)
23	Coaching Salaries, Benefits and Bonuses Paid By a Third Party	-	-	-	-	-	-	-
24	Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities	44,471	59,315	2,110	906,282	1,012,177	1,069,650	(57,472)
25	Support Staff/Administrative Compensation, Benefits and Bonuses Paid by Third Party	-	-	-	-	-	-	-
26	Severance Payments	205,619	-	-	-	205,619	120,000	85,619
27	Recruiting	1,667	2,067	6,429	-	10,162	127,492	(117,329)
28	Team Travel	114,149	123,491	220,717	-	458,357	1,006,313	(547,956)
29	Sports Equipment, Uniforms and Supplies	59,167	47,814	233,135	74,569	414,685	459,621	(44,935)
30	Game Expenses	69,260	44,612	25,441	4,892	144,204	305,722	(161,517)
31	Fundraising, Marketing and Promotion	1,184	1,226	1,545	76,667	80,621	307,622	(227,001)
32	Sport Camp Expenses	-	-	-	-	-	3,248	(3,248)
33	Spirit Groups	-	-	-	-	-	5,090	(5,090)
34	Athletic Facilities Debt Service, Leases and Rental Fees	-	-	4,300	273,791	278,091	393,338	(115,247)
35	Direct Overhead and Administrative Expenses	22,194	14,372	12,085	153,740	202,392	338,276	(135,885)
36	Indirect Institutional Support	-	-	-	157,821	157,821	120,256	37,565
37	Medical Expenses and Medical Insurance	-	-	-	476,844	476,844	494,098	(17,254)
38	Memberships and Dues	-	1,048	4,069	2,075	7,192	9,140	(1,949)
39	Student-Athlete Meals (Non-Travel)	5,066	4,997	42,573	14,590	67,227	90,504	(23,276)
40	Other Operating Expenses	36,153	18,670	19,778	174,977	249,578	343,613	(94,035)
41	Football Bowl Expenses	-	-	-	-	-	-	-
41A	Football Bowl Expenses - Coaching Compensation/Bonuses	-	-	-	-	-	-	-
Total Operating Expenses		\$ 1,525,666	\$ 1,142,134	\$ 2,704,619	\$ 2,346,137	\$ 7,718,556	\$ 9,831,792	\$ (2,113,236)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES		\$ (889,962)	\$ (599,890)	\$ (782,745)	\$ 2,294,506	\$ 21,910	\$ 88,479	\$ (66,569)

## ATTACHMENT B: STATEMENT OF REVENUES AND EXPENSES – CONTINUED

### Additional Information:

	Total	Prior Year	Variance
✓ 50 Excess Transfers to Institution	\$ -	\$ -	\$ -
✓ 51 Conference Realignment Expenses	-	-	-
✓ 52 Total Athletics Related Debt	4,823,771	5,394,313	(570,542)
✓ 53 Total Institutional Debt	6,121,139	6,881,569	(760,430)
✓ 54 Value of Athletics Dedicated Endowments	2,140,055	1,774,254	365,801
✓ 55 Value of Institutional Endowments	43,585,998	33,751,207	9,834,791
✓ 56 Total Athletics Related Capital Expenditures	28,671	16,482	12,189

Note: The NCAA does not use category numbers 42 through 49 for purposes of the Statement of Revenues and Expenses.

**ATTACHMENT C: COMPARISONS OF MAJOR REVENUE AND EXPENSE CATEGORIES  
FOR THE YEAR ENDED JUNE 30, 2021**

NCAA Agreed-Upon Procedures require the independent auditor to:

- a) Compare each major revenue account over 10% of the total revenues to prior period amounts and budget estimates. Obtain and document an understanding of any variations over 10%. Report the analysis as a supplement to the final agreed-upon procedures report.

Based upon the above-stated criteria, the following revenue account variance from prior year amount required an explanation:

<b>NCAA Category</b>	<b>20-21 Amount</b>	<b>Prior Year Amount</b>	<b>Variance</b>	<b>Explanation</b>
#4 Direct Institutional Support	\$3,723,112	\$4,228,848	\$ (505,736)	Major change in reduction of tuition support of Men's and Women's Swim and Men's and Women's Nordic Ski and the elimination of Men's and Women's Tennis program / tuition.

- b) Compare each major expense account over 10% of the total expenses to prior period amounts and budget estimates. Obtain and document an understanding of any variations over 10%. Report the analysis as a supplement to the final agreed-upon procedures report.

Based upon the above-stated criteria, the following expense account variance from prior year amount required an explanation:

<b>NCAA Category</b>	<b>20-21 Amount</b>	<b>Prior Year Amount</b>	<b>Variance</b>	<b>Explanation</b>
#20 Athletic Student Aid	\$2,044,969	\$2,731,570	\$(686,601)	Reduced scholarships in Swim and Nordic Ski and the elimination of Men's and Women's Tennis program / tuition.

## **ATTACHMENT D: NOTES TO STATEMENT OF REVENUES AND EXPENSES FOR THE YEAR ENDED JUNE 30, 2021**

### Note 1: Summary of Significant Accounting Policies

UW-Green Bay uses a fund accounting system of financial reporting. The main premise of fund accounting is to facilitate the stewardship of financial resources and ensure that these resources are budgeted, received, and expended in compliance with legal requirements. UW-Green Bay has established policies and procedures to ensure that all University assets, including those in the custody of Athletics, are appropriately acquired, utilized, and disposed.

The SRE 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 UW-Green Bay Athletics Department represents the accounting principles used in managing its operations in accordance with its budgetary procedures. The Government Accounting Standards Board establishes GAAP for states and local governmental units, including the UW-Green Bay Athletics Department. Two of 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.
- Depreciation on capital assets is not reported.

The format for the SRE is based upon the prescribed format of the NCAA.

### Note 2: Reporting Entity

The UW-Green Bay Athletics Department is responsible for intercollegiate sports programs of the University. The Director of Athletics is responsible for the day-to-day operation of the Athletics Department. The Athletics Department is ultimately governed by the University's Chancellor through authority delegated by the Board of Regents of the University of Wisconsin System, which is a unit of the State of Wisconsin.

As of July 1, 2018, as part of the UW Colleges restructure initiative, UW-Green Bay acquired the UW Colleges campuses located in Manitowoc, Marinette, and Sheboygan. While these branch campuses offer sports, they are considered Club Sports and are not part of the UW-Green Bay Athletics Department; they are managed by UW-Green Bay's Division of Student Affairs and Campus Climate.

The SRE includes all functions related to intercollegiate athletics at UW-Green Bay as well as the accounts of the Athletics Department's sole affiliated/outside organization, the UW-Green Bay Foundation (an independent 501(c)(3) organization that is the official not-for-profit fundraising corporation for UW-Green Bay). Contributions are received by the UW-Green Bay Foundation on behalf of UW-Green Bay Athletics. Contributions are recognized and recorded on the SRE in the period provided and used by UW-Green Bay Athletics. Disbursements made from the UW-Green Bay Foundation on behalf of the Athletics Department to third parties are recorded on the SRE in the period of disbursement.

### Note 3: Long-Term Debt

The Kress Events Center is a multi-purpose arena that opened on the UW-Green Bay campus in 2007. The arena was built around the previous Phoenix Sports Center. General obligation bonds were issued beginning in 2007 for the UW-Green Bay Phoenix Sports Center renovation. In FY 2020, UW System Administration approved a bonding request for the Athletics Field Complex. The debt financing was split between a Note Payable and Bonds. The total outstanding debt balance for facilities related to intercollegiate athletics is \$4,823,771 as of June 30, 2021.

The scheduled maturities of the general obligation bonds and notes are as follows:

UW-Green Bay Phoenix Sports Center and Athletics Field Complex					
<b>Fiscal Year</b>	<b>Principal</b>		<b>Interest</b>		<b>Total</b>
2022	\$	601,354	\$	185,217	\$ 786,571
2023		634,328		155,132	789,461
2024		1,039,823		123,316	1,163,139
2025-2028		1,617,820		259,814	1,877,634
2029-2032		533,838		100,010	633,848
2033-2036		130,754		65,686	196,440
2037-2040		265,855		26,878	292,733
<b>Totals</b>	<b>\$</b>	<b>4,823,771</b>	<b>\$</b>	<b>916,054</b>	<b>\$ 5,739,825</b>

### Note 4: Restricted Revenue

During the year ended June 30, 2017, UW-Green Bay Athletics received \$411,563 from the NCAA as part of its special one-time Division I distribution to directly support student-athletes. Since this distribution is considered restricted with respect to purpose, the entire amount received in fiscal year (FY) 2017 (\$411,563) was recognized as revenue in line 12, NCAA distributions, of the SRE during that year. The expense related to this revenue item will be recognized during the year it is spent.

In FY 2021, UW-Green Bay Athletics concluded the spending on this grant. UW-Green Bay Athletics utilized the funds to directly support student-athletes through academic support, life skill career success programs, diversity and inclusion initiatives, and student-athlete health and well-being.

### Note 5: Direct State or Other Government Support

During the year ended June 30, 2020, UW-Green Bay Athletics incorrectly recorded \$300,000 to line 2, Direct State or Other Government Support, of the SRE. This was subsequently reversed in October 2020 and funds returned to the University for proper distribution. The Athletics Department then received \$300,000 in Direct Institutional Support in October 2020.



Note 6: Use of COVID-19 Institutional Funds and Horizon League Emergency Distributions in Athletics

During the year ended June 30, 2021, UW-Green Bay Athletics used funds awarded to the institution from the Higher Educational Emergency Relief Fund (HEERF), specifically the Coronavirus Aid, Relief, and Economic Security (CARES) Act (HEERF I) and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) (HEERF II), to defray Athletic Department expenses associated with the COVID-19 pandemic. During FY 2021, \$81,352 of athletically-related COVID-19 expenses were covered by HEERF funding.

UW-Green Bay Athletics also received \$150,000 in unrestricted Horizon League distributions as a one-time emergency funding distribution, which was recorded in the Conference Distributions category.

# **APPENDIX B**

# ATTACHMENT B: STATEMENT OF REVENUES AND EXPENSES

## UNIVERSITY OF WISCONSIN-GREEN BAY ATHLETICS DEPARTMENT STATEMENT OF REVENUES AND EXPENSES FOR THE YEAR ENDED JUNE 30, 2021 (Unaudited)

		MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL	PRIOR YEAR	VARIANCE
REVENUES:								
1	Ticket Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,934	\$ (530,934)
2	Direct State or Other Government Support	-	-	-	-	-	300,000	(300,000)
3	Student Fees	-	-	-	1,576,463	1,576,463	1,530,253	46,210
4	Direct Institutional Support	429,514	433,466	1,669,625	1,190,507	3,723,112	4,228,848	(505,736)
5	Less: Transfers to Institution	-	-	-	(300,444)	(300,444)	(4,554)	(295,890)
6	Indirect Institutional Support	-	-	-	157,821	157,821	120,256	37,565
6A	Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	227,319	227,319	286,979	(59,661)
7	Guarantees	155,000	-	-	-	155,000	332,168	(177,168)
8	Contributions	31,430	83,953	33,245	524,968	673,597	1,088,928	(415,332)
9	In-Kind	-	-	-	372,725	372,725	360,121	12,604
10	Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-	-
11	Media Rights	-	-	-	-	-	-	-
12	NCAA Distributions	-	-	-	306,250	306,250	405,658	(99,408)
13	Conference Distributions (Non Media and Non Football Bowl)	-	-	-	150,000	150,000	19,979	130,021
13A	Conference Distributions of Football Bowl Generated Revenue	-	-	-	-	-	-	-
14	Program, Novelty, Parking and Concessions Sales	-	-	-	1,925	1,925	62,989	(61,063)
15	Royalties, Licensing, Advertisement and Sponsorships	17,060	21,450	151,335	359,021	548,866	471,457	77,409
16	Sports Camp Revenues	-	-	-	-	-	15,033	(15,033)
17	Athletics Restricted Endowment and Investment Income	2,700	3,375	64,675	35,303	106,053	126,179	(20,126)
18	Other Operating Revenue	-	-	2,994	38,785	41,780	45,043	(3,263)
19	Football Bowl Revenues	-	-	-	-	-	-	-
Total Operating Revenue		\$ 635,704	\$ 542,244	\$ 1,921,874	\$ 4,640,643	\$ 7,740,466	\$ 9,920,271	\$ (2,179,805)
EXPENSES:								
20	Athletic Student Aid	\$ 294,866	\$ 313,739	\$ 1,406,476	\$ 29,889	\$ 2,044,969	\$ 2,731,570	\$ (686,601)
21	Guarantees	35,000	20,000	-	-	55,000	24,553	30,447
22	Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities	636,869	490,784	725,963	-	1,853,616	1,881,688	(28,072)
23	Coaching Salaries, Benefits and Bonuses Paid By a Third Party	-	-	-	-	-	-	-
24	Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities	44,471	59,315	2,110	906,282	1,012,177	1,069,650	(57,472)
25	Support Staff/Administrative Compensation, Benefits and Bonuses Paid by Third Party	-	-	-	-	-	-	-
26	Severance Payments	205,619	-	-	-	205,619	120,000	85,619
27	Recruiting	1,667	2,067	6,429	-	10,162	127,492	(117,329)
28	Team Travel	114,149	123,491	220,717	-	458,357	1,006,313	(547,956)
29	Sports Equipment, Uniforms and Supplies	59,167	47,814	233,135	74,569	414,685	459,621	(44,935)
30	Game Expenses	69,260	44,612	25,441	4,892	144,204	305,722	(161,517)
31	Fundraising, Marketing and Promotion	1,184	1,226	1,545	76,667	80,621	307,622	(227,001)
32	Sport Camp Expenses	-	-	-	-	-	3,248	(3,248)
33	Spirit Groups	-	-	-	-	-	5,090	(5,090)
34	Athletic Facilities Debt Service, Leases and Rental Fees	-	-	4,300	273,791	278,091	393,338	(115,247)
35	Direct Overhead and Administrative Expenses	22,194	14,372	12,085	153,740	202,392	338,276	(135,885)
36	Indirect Institutional Support	-	-	-	157,821	157,821	120,256	37,565
37	Medical Expenses and Medical Insurance	-	-	-	476,844	476,844	494,098	(17,254)
38	Memberships and Dues	-	1,048	4,069	2,075	7,192	9,140	(1,949)
39	Student-Athlete Meals (Non-Travel)	5,066	4,997	42,573	14,590	67,227	90,504	(23,276)
40	Other Operating Expenses	36,153	18,670	19,778	174,977	249,578	343,613	(94,035)
41	Football Bowl Expenses	-	-	-	-	-	-	-
41A	Football Bowl Expenses - Coaching Compensation/Bonuses	-	-	-	-	-	-	-
Total Operating Expenses		\$ 1,525,666	\$ 1,142,134	\$ 2,704,619	\$ 2,346,137	\$ 7,718,556	\$ 9,831,792	\$ (2,113,236)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES		\$ (889,962)	\$ (599,890)	\$ (782,745)	\$ 2,294,506	\$ 21,910	\$ 88,479	\$ (66,569)

## ATTACHMENT B: STATEMENT OF REVENUES AND EXPENSES – CONTINUED

### Additional Information:

	Total	Prior Year	Variance
✓ 50 Excess Transfers to Institution	\$ -	\$ -	\$ -
✓ 51 Conference Realignment Expenses	-	-	-
✓ 52 Total Athletics Related Debt	4,823,771	5,394,313	(570,542)
✓ 53 Total Institutional Debt	6,121,139	6,881,569	(760,430)
✓ 54 Value of Athletics Dedicated Endowments	2,140,055	1,774,254	365,801
✓ 55 Value of Institutional Endowments	43,585,998	33,751,207	9,834,791
✓ 56 Total Athletics Related Capital Expenditures	28,671	16,482	12,189

Note: The NCAA does not use category numbers 42 through 49 for purposes of the Statement of Revenues and Expenses.

# APPENDIX C

# NCAA Division I 2020 - 2021 Academic Progress Rate Institutional Report

This report is based on NCAA Division I Green Book Progress Rate (APR) data submitted by the institution for the 2017-18, 2018 -19, 2019-20 and 2020-21 academic years. Date of Report: 07/08/2022  
Institutions are encouraged to forward this report to appropriate institutional personnel on campus.

[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, institutions should not disclose statistical data contained in this report for cells made up of three or fewer students without student consent.]

Sport	APR			Eligibility/Graduation		Retention	
	Multyear Rate (N)	Multyear Rate Upper Confidence Boundary	2020 - 2021 (N)	Multyear Rate	2020 - 2021	Multyear Rate	2020 - 2021
Men's Basketball	954 (51)	N/A	915 (13)	970	960	938	864
Men's Cross Country	941 (41)	N/A	889 (12)	922	870	961	909
Men's Golf	985 (34)	N/A	929 (7)	985	929	985	929
Men's Skiing	989 (23)	998	N/A	1,000 *	N/A	978 *	N/A
Men's Soccer	957 (77)	N/A	925 (21)	986	1,000	928	850
Men's Swimming	973 (80)	N/A	1,000 (8)	974	1,000	973	1,000
Women's Basketball	995 (55)	N/A	980 (13)	1,000	1,000	991	958
Women's Cross Country	978 (47)	N/A	976 (11)	989	1,000	967	952
Women's Golf	1,000 (33)	N/A	1,000 (8)	1,000	1,000	1,000	1,000
Women's Softball	986 (80)	N/A	977 (23)	1,000	1,000	972	952
Women's Skiing	989 (23)	998	N/A	1,000 *	N/A	977 *	N/A
Women's Soccer	965 (112)	N/A	929 (29)	981	1,000	948	855
Women's Swimming	969 (84)	N/A	1,000 (8)	994	1,000	943	1,000
Women's Volleyball	989 (48)	N/A	959 (13)	989	960	989	958

\* Denotes data representing three or fewer student-athletes. In accordance with FERPA's interpretation of federal privacy regulations, institutions should not disclose statistical data contained in this report in cells made up of three or fewer students without student consent.  
N/A = No APR or not applicable.

N = Number of student-athletes represented.

- 1 Denotes APR that does not subject the team to ineligibility for postseason competition based on institutional, athletics and student resources and the team's Graduation Success Rate.
- 2 Denotes APR that does not subject the team to ineligibility for postseason competition due to the team's demonstrated academic improvement.
- 3 Denotes APR that does not subject the team to ineligibility for postseason competition due to the squad-size adjustment. The "upper confidence boundary" of a team's APR must be below 930 for that team to be subject to ineligibility for postseason competition. Squad-size adjustment does not apply to teams with four years of APR data and a multyear cohort of 30 or more student-athletes.
- 4 Denotes APR that does not subject the team to penalties due to the team's demonstrated academic improvement.
- 5 Denotes APR that does not subject the team to penalties due to the squad-size adjustment. The "upper confidence boundary" of a team's APR must be below 930 for that team to be subject to penalties. The squad-size adjustment does not apply to teams with four years of APR data and a multyear cohort of 30 or more student-athletes.
- 6 Denotes APR based on a one year cohort, not subject to ineligibility for postseason competition and/or any penalties.
- 7 Denotes APR based on a two year cohort, not subject to ineligibility for postseason competition and/or any penalties.
- 8 Denotes that team is not subject to ineligibility for postseason competition and/or penalties based on institutional resources.
- 9 Denotes APR that requires an APR Improvement Plan be created for this sport.

# APPENDIX D

# University of Wisconsin-Green Bay

FRESHMAN-COHORT GRADUATION RATES	All Students	Student-Athletes #
2014-15 Graduation Rate	36%	78%
Four-Class Average	47%	72%
Student-Athlete Graduation Success Rate		90%

## 1. Graduation-Rates Data

### a. All Students

	Men				Women				Total			
	2014-15		4-Class		2014-15		4-Class		2014-15		4-Class	
	N	%	N	%	N	%	N	%	N	%	N	%
Am. Ind./AN	5	0	5	0	3	0	16	25	8	0	21	19
Asian	30	13	64	28	32	31	64	39	62	23	128	34
Black	10	50	22	45	7	29	20	40	17	41	42	43
Hispanic	19	32	61	38	26	27	92	43	45	29	153	41
Nat. Haw./PI	***	***	***	***	***	***	***	***	***	***	***	***
N-R Alien	9	33	38	32	6	17	23	43	15	27	61	36
Two or More	10	20	35	43	13	15	57	44	23	17	92	43
Unknown	***	***	***	***	***	***	***	***	***	***	***	***
White	348	31	1047	45	685	41	2195	50	1033	38	3242	48
Total	432	29	1275	43	773	39	2469	49	1205	36	3744	47

### b. Student-Athletes

	Men						Women						Total					
	2014-15		4-Class		GSR		2014-15		4-Class		GSR		2014-15		4-Class		GSR	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Am. Ind./AN	0	-	***	***	0	-	0	-	***	***	0	-	0	-	***	***	0	-
Asian	0	-	***	***	***	***	0	-	***	***	***	***	0	-	***	***	***	***
Black	3	67	12	75	13	100	0	-	0	-	0	-	3	67	12	75	13	100
Hispanic	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
Nat. Haw./PI	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-
N-R Alien	3	33	9	44	***	***	0	-	5	40	***	***	3	33	14	43	***	***
Two or More	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-
Unknown	***	***	***	***	0	-	***	***	***	***	0	-	***	***	***	***	0	-
White	15	87	67	69	58	81	38	82	135	79	113	95	53	83	202	76	171	90
Total	22	73	93	65	81	85	38	82	144	76	117	94	60	78	237	72	198	90



# APPENDIX E



MICHAEL ALEXANDER  
Chancellor

## NCAA Oversight Certification Letter

July 14, 2022

Karen Walsh, Board of Regents President  
Jay Rothman, UW System President  
Van Hise Hall  
1220 Linden Dr.  
Madison, Wisconsin 53706

Dear Presidents Walsh and Rothman:

In connection with your oversight of the UW-Green Bay's intercollegiate athletics program, we confirm, to the best of our knowledge and belief, the following:

1. We have self-reported any known or suspected violations of NCAA rules and regulations. Reported NCAA violations are listed in the Annual Report submitted on 7/14/22.
2. There are no known or suspected illegal acts or non-compliance with federal, state, or local law by individuals employed by the institution, or individuals who serve as an agent of the institution.
3. There are no investigations/monitoring reviews currently underway by the NCAA, law enforcement officials, or others.
4. We have no knowledge of any allegations of fraud or suspected fraud affecting intercollegiate athletics received in communications from employees, former employees, or others.
5. There have been no modifications to the University's Gender Equity Plan. The University engaged with the Higher Education Research Institute in 2021 to conduct a climate survey which included gender. The University has integrated the results of this survey into its hiring and recruitment processes.

6. We have a process in place to ensure background checks are performed on all coaches, assistant coaches, contractors, volunteers, student employees, and other individuals serving as an agent of the institution related to intercollegiate athletics. These processes apply to those involved with offering campus and clinics, and others who participate in activities involving children. Adverse outcomes of background checks are evaluated pursuant to UW-Green Bay's Criminal Background Check Policy, last updated in 2013, which is consistent with the Board of Regents Policy 20-19 University of Wisconsin System Criminal Background Check Policy.
7. 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.
8. The athletic department has not intervened when a student-athlete is being disciplined under regular student conduct rules.

Sincerely,



Dr. Michael Alexander  
Chancellor



Josh Moon  
Director of Athletics



Jermaine Rolle  
Deputy Director of Athletics/Compliance

# **APPENDIX F**

2018 Horizon League Compliance Review  
September 18-19, 2018  
University of Wisconsin—Green Bay

**A. Governance and Institutional Control**

**Current Strengths:**

1. The Director of Athletics reports directly to the Chancellor. The Chancellor meets every two weeks with the Director of Athletics and is kept apprised of key areas such as human resources/compliance, facilities, resources and team activity.
2. Based on the timely, every other week meetings between the Chancellor and Director of Athletics, the Chancellor is notified of all issues that arise in the area of NCAA rules compliance in a timely manner and is involved in all major personnel decisions.
3. There is an established Athletic Board that meets one time per month to discuss athletic issues, of which the Faculty Athletic Representative is an ex-officio member to provide the outside of athletics perspective on issues.
4. There are established procedures for the reporting and investigation of alleged rules violations. The Senior Associate AD for Compliance leads the paperwork and follow-up for alleged rules violations. The Chancellor is kept apprised of violations.
5. Job descriptions, coaches' contracts and coaches' goal evaluation documents reference compliance with NCAA rules and address consequences of the institution or NCAA discovering a violation.
6. The Controller handles athletics budgeting management and oversight. The Director of Athletics keeps a five-year strategic budget projection and reports to an entity outside of athletics within the university regularly on key issues.
7. The athletic department receives outstanding support from the financial aid office admissions office, and university registrar. The liaisons in each of these offices have established excellent working relationships with the Senior Associate AD for Compliance. The liaisons and athletics department staff members have lengthy tenures at the university; therefore, everyone is comfortable with and adheres to the compliance processes.

**Suggestion for Improvement:**

1. The Faculty Athletic Representative does not have a standing meeting or agenda with the Chancellor even though there is an open communication line. Since the Faculty Athletic Representative is appointed by the Chancellor as an outside entity for athletics, a formal meeting schedule should be established with the Chancellor. A similar scheduled meeting

should take place with the Director of Athletics, as well. A recommended frequency for these meetings would be quarterly at a minimum.

2. The Senior Associate AD for Compliance reports directly to the Director of Athletics, but communicates often (2-3 times a week) with the legal affairs office within the University of Wisconsin system. If this is a formalized communication requirement with the legal affairs office, that communication structure should be documented within the Green Bay athletics department, especially since the Senior Associate AD for Compliance is not reporting (dotted line or direct report) to the legal affairs office.

## **B. Eligibility and Academic Support**

### **Current Strengths:**

1. Student-athletes are encouraged to register for 15 credit hours per semester, yet have discretion to enroll in at least 12 credit hours to be full time. There is a block placed on student-athletes' accounts so they cannot drop below full-time enrollment. A daily full-time credit report is run through the Registrar's office that is sent to the athletics representative in the Registrar, Senior Associate AD for Compliance and athletics Academic Advisor.
2. The institution has a system in place for verifying the eligibility status of student-athletes. The Senior Associate AD for Compliance and the Registrar certify the eligibility of each student-athlete.
3. Transfer student-athlete eligibility is through the Registrar's office. This allows for determinations on what credits are transferrable to be determined by experts instead of solely someone in athletics.
4. Initial eligibility core course workups are completed by the Senior Associate AD for Compliance, and transcripts are provided to the athletics Academic Advisor to keep on file in case a transcript is needed in a department outside of athletics.
5. Academic Advisors for student-athletes are decided by the Registrar, and student-athletes are not solely advised by an athletics Academic Advisor. Student-athletes also are given priority registration to enable them to schedule classes that will not conflict with competition or practice.
6. The Registrar liaison attends the NCAA Compliance Rules Seminars and supplement current NCAA rules education through educational sessions with the Senior Associate AD for Compliance.
7. The Admissions and Registrar offices do not receive undue pressure from any athletics department staff members or coaches regarding the admissions status of prospective student-athletes or eligibility status of current student-athletes since all communication comes through the Senior Associate AD for Compliance or athletics Academic Advisor.

8. The Registrar liaison has athletics responsibilities listed in their job descriptions.
9. Student-athletes have access to an abundance of tutors set up by the athletics Academic Advisor. All student-athletes have an opportunity to meet with a tutor.
10. Freshman having to be involved in a study table is a normal protocol in DI, but a good practice that the institution follows, nonetheless. For study tables, the GPA threshold is 3.0, but can be set per team over the 3.0 threshold. Attendance reports are received by the athletics Academic Advisor. Grade checks are done during the sixth and tenth week of the semester and provided to the Director of Athletics, Senior Associate AD for Compliance and head coach.
11. A missed class time policy, including a letter written by the Faculty Athletics Director to provide to professors, is in place and effective. Student-athletes provide full travel schedules to professors in advance so that professors are aware of student-athletes absences throughout the semester.
12. A campus resource of Disability Services is confidentially available to student-athletes that may have learning barriers.

#### **Suggestions for Improvement:**

1. It would be valuable for the institution to hire a staff member in the area of academic advising specifically for athletics. This individual can help insure that each athlete is receiving the necessary academic support.
2. Only two individuals, one from the Registrar and the Senior Associate AD for Compliance, are involved in eligibility certification each semester (i.e. credits hour requirements, percentage towards degree and GPA). It would be prudent to have an additional person outside of athletics who is familiar with requirements from specific colleges on the eligibility committee. With the FAR not currently involved in eligibility certification, a suggested solution would be to make the FAR this “person outside of athletics.”
3. The athletics Academic Advisor has good relationships across campus, but involving faculty as an outside entity is one main reason the Faculty Athletic Representative exists. Isolating academic issues and resolving them solely within athletics opens the institution to risk of academic misconduct or other institutional control violations.
4. It would be beneficial for the athletics Academic Advisor to be educated in initial eligibility monitoring and core course workups to take an important, yet tedious task away from the Senior Associate AD for Compliance who has many other things on her plate.

5. A formal process for NCAA rules education on extra benefits and academic fraud should take place with academic advisors, tutors and student instructors, especially with the tutors that are informally set up through the athletics Academic Advisor as “unsupervised” (i.e. after being referred as a tutor through a professor in subjects not formally supervised in athletics).

### **C. Financial Aid Monitoring**

#### **Current Strengths:**

1. The Senior Associate AD for Compliance and the Director of Financial Aid communicate regularly regarding the aid received by student-athletes. The Director of Financial Aid inputs the data into the university SIS system and is the sole individual who can disburse aid. Both individuals work off of the same financial aid master spreadsheet.
2. The Director of Financial Aid has athletics listed in her job description and is the one primary contact with athletics. The director has attended the NCAA Regional Rules Seminar in the past, and the Director of Financial Aid’s supervisor has expressed interest in attending Regional Rules.
3. The Compliance office and the Financial Aid office have a procedure in place for indicating non-renewal, cancellation and reduction. The institution also has a written policy and procedure in place for hearings related to cancellation/non-renewal of financial aid which is communicated to student-athletes through the Director of Financial aid.
4. All student-athletes are part of a group in the financial aid system (SIS) and the Bursar can see these athletics holds on each student-athlete account. This ensures that the financial aid department system and the Bursar cannot award excess or impermissible aid to student-athletes.

#### **Suggestion for Improvement:**

1. The Director of Financial Aid is not provided the squad list. The Director needs to be the final sign off for institution squad lists aside from getting coaches to sign prior to filing.
2. Contemplate mandating equivalency sports use a uniform approach to awarding athletics financial aid to ease tracking and interpretation from the Director of Financial Aid. For example, all awards should be in dollar amounts instead of percentages. In addition, move all sports to the denominator of the full grant-in-aid definition including tuition, fees, room, board, books and other expenses related to enrollment (i.e. FGIA up to full cost-of-attendance).
3. Currently athletics sends or hands out financial aid renewal letters to student-athletes, while non-renewal letters come from the Director of Financial Aid. All letters, both



renewal and nonrenewal should be sent directly from the Financial Aid Department to the student-athletes.

4. Begin to train a secondary financial aid contact with athletics in the event that the primary contact is unavailable or is no longer with the institution, as the primary contact is the sole knowledgeable person about athletics in the financial aid office after being around for almost fifteen years.

#### **D. Recruitment Monitoring**

##### **Current Strengths:**

1. Official visit monitoring is very good, especially since much of it is now done through Jump Forward. Coaches are required to submit request to the compliance office prior to the visit and only receive approval from compliance upon receipt of all necessary paperwork. Student hosts are given written education about the do's and don'ts of hosting, understand that they have to fill out forms to return to coaches and are required to document expenses.
2. Coaches are required to submit recruiting logs in Jump Forward to the compliance office. All coaches interviewed appeared to have a good system for ensuring the initial permissible call is logged and evaluation days are tracked.
3. An academic workup is completed by compliance/academics for each prospect that visits the university. This workup is given to the coach prior to the visit, as well as the prospective student when on campus.
4. Coaching staffs had one individual that handled recruiting travel, counting evaluations, and playing/practice season logs, which leads to consistency in travel and evaluation.

##### **Suggestions for Improvement:**

1. Based on student-athlete interviews, it was clear that the men's soccer student-athlete and women's basketball student-athlete had different views and understanding about the student host process entertainment allowance. If there is not already a reporting process in place for the per day entertainment allowance post-visit, the department should implement a reporting mechanism, including receipts, to account for all the monies distributed for official visit entertainment with the student host.
2. Move to use of the electronic system for all sports complimentary tickets. Some teams indicated that they are using paper forms with just the name listed, which opens the institution up to providing complimentary tickets to impermissible persons when there is a complex way to monitor this through Jump Forward.

#### **E. Playing and Practice Season and Outside Competition**

**Current Strengths:**

1. Coaches complete playing and practice season declarations in a timely manner and submit them to the compliance office for approval. Also, weekly playing and practice logs are submitted to compliance on a monthly basis and student-athletes sign off on the forms, but mostly captains.
2. All student-athletes interviewed indicated that their coaches stayed within the permissible number of practice hours. In addition, those sports with in/out of season work understood the breakdown prior to the season.
3. Coaches submit playing and practice declaration, schedules and promotional materials to the compliance office for approval.

**Suggestion for Improvements:**

1. Add a check/balance to have each sport randomly select student-athletes sign off on playing and practice season forms instead of one or two student-athletes or captains. This is an easily managed function in the Jump Forward recruiting software.

**F. Rules Education****Current Strengths:**

1. Weekly rules education and compliance updates are sent to everyone in the athletics department by the Senior Associate AD for Compliance.
2. There are regular rules education meetings that coaches are required to attend. Staff members are educated at department staff meetings at least twice a year. The department's four pods meet weekly where an attitude of rules compliance is reinforced by the Director of Athletics.
3. The compliance staff does a nice job of using technology for rules education for coaches, students, and staff.
4. Interviewed student-athletes relayed that they understand the rules, there is a culture of compliance and NCAA regulation doesn't often come up in their teams.

**Suggestion for Improvements:**

1. Ensure that part-time coaches attend rules education meetings, and are educated with the same diligence as full-time coaches that are in the office more frequently. If part-time coaches do not attend rules education/staff meetings and are missing out on information, make that a requirement because the part-time coaches can often be the individuals committing violations.

**G. Amateurism, Extra Benefits, Boosters and Agents**

**Current Strengths:**

1. Boosters are well educated about extra benefits. Educational flyer is provided to all season ticket holders along with tickets each year. Upon sending a donation receipt to a donor, the donor receives information related to NCAA rules on the receipt.
2. The Senior Associate AD for Compliance meets with each team at the beginning of each sport season to review NCAA legislation, extra benefits and encourage asking questions when they are unsure about rules related to extra benefits and boosters.
3. Student-athletes do not often receive per diem cash, as teams eat meals using institutional credit cards. But, if student-athletes do receive per diem, they are required to sign for all money received during travel.
4. The Senior Associate AD for Compliance monitors the amateurism status of all incoming and current student-athletes.
5. The Senior Associate AD for Compliance is included in the initial recruiting travel itinerary for coaches and the reimbursement process for coaches' recruiting expenses. Having this second step of review along with the business manager provides an extra layer of review and approval of all institutional credit card expenditures to ensure proper spending/usage.
6. The institution has developed an autograph policy for only those less than 18 years of age limited to a certain area of the arena post-game. This policy protects student-athletes, especially in the sport of women's basketball for extreme booster involvement and exposure to fans that may be looking for autographs for the wrong reasons.
7. The women's basketball program is heavily involved with boosters and supporters of the program. The Senior Associate AD and senior staff have a heightened awareness of rules compliance with the women's basketball program. That awareness should continue due to the sport being of high profile, as well as the frequent involvement of student-athletes at donor events, post-game interactions, occasional meals, etc.

**Suggestion for Improvements:**

1. During the visit, student-athlete education about agents/agent interaction was not discussed. Should there not be a process in place related to agents, senior student-athletes trying to turn professional (or those seeking professional career prior to graduation), need to be well educated about permissible and non-permissible activities related to agents on an individual basis through the Senior Associate AD for Compliance. It is believed that this is covered on a base level at the beginning of the year compliance meeting, but may need to be more individually focused towards the end of each academic year.

2. There was no mention of a policy for facility rentals for groups including prospective student-athletes during the visit. In order to ensure that groups consisting of prospects do not get free or reduced rental of facilities, if not already in place, it would be prudent to formalize the rental approval process within the department even though if there may be verbal approval process that is followed for facility approval for outside groups.
3. In the future, it would be beneficial for the Senior Associate AD for Compliance to meet with the boosters at an event to give an in-person presentation on rules education in addition to the written material that is provided annually.
4. The equipment management is loosely managed at the institution due to there not being a dedicated equipment manager. Since coaches order equipment directly through an Adidas contact, the department needs to develop a process in which the compliance office and/or sport administrator is/are copied on all orders placed by coaches.

## **H. Camps and Clinics**

### **Current Strengths:**

1. The compliance office has a detailed policy and procedure, including required forms that must be filled out and returned before and after the camp or clinic, relating to institutional camps and clinics.
2. The business manager administers camp funds and reconciles funds for all institutional camps. The business manager also pays all employees of the camps only after receiving a camp employment form for each employee.
3. Camp brochures or forms are reviewed by the Senior Associate AD for Compliance prior to dissemination.

### **Suggestion for Improvements:**

1. The business manager should review and audit the books of all privatized coaches' camps (i.e. camps run through LLCs), as all camps run by an institution's coach are still considered to be institutional camps.

## **I. Student-Athlete Employment**

### **Current Strengths:**

1. All staff members are required to notify the compliance office prior to hiring any students for work in the athletic department. Prior to the student-athlete's employment, the employment arrangement must be approved by the Senior Associate AD for Compliance.

2. There is appropriate monitoring of athletic and non-athletic employment. All student-athletes with jobs are required to have their employer complete paperwork detailing payment and other employment information.

## **J. Student-Athlete Welfare**

### **Current Strengths:**

1. All student-athletes interviewed believed that there was someone in the athletics department that they could go to in the event of a major problem/issue related to their team, themselves or the department.
2. All student-athletes must agree at the beginning of the academic year to uphold the department's social media policy. Men's/women's basketball student-athletes take part in media training.
3. The institution refuses to do weigh ins for student-athletes. Instead the strength and conditioning coaches have approved programs related to performance. With the heightened scrutiny surrounding mental health, if there is a concern related to a student-athlete's weight, professionals gather to discuss the issue and handle appropriately.
4. There is a protocol in place that the head athletic trainer is the designated approver of all supplements/nutrition enhancements. The strength and conditioning staff gets all supplements approved by the head athletic trainer even if they believe it is an approved substance.
5. The department has a Safe Space program within athletic training for drug testing and drug usage.

## **K. Conclusion**

The Green Bay compliance department has numerous strengths that have been highlighted in this report. The review emphasized the university and athletic department's commitment to compliance. The report also emphasizes the compliance office's relationship and collaboration with other departments on campus, especially financial aid and the Registrar. The compliance office has appropriate and effective monitoring procedures and policies in place, and rules education is a major strength within the entire department. Suggestions included are mostly tweaks for improvement, not major overhauls. The main suggestions for improvement would include adding an additional staff member in the area of academics, and succession planning with departments outside of athletics to ensure smooth transitions when long-tenured individuals are no longer working with athletics. Overall, the outcome of the review was positive, as the Senior Associate AD for Compliance does a nice job managing the athletics compliance program.

# **APPENDIX G**

**Academic Progress Rate (APR) to Horizon League Institutions**  
**Academic Progress Rate Comparison**  
**Horizon League 2020-21**

	Green Bay	Cleveland State	Detroit Mercy	UIC	IUPUI	Milwaukee	Northern Kentucky	Oakland	Purdue Fort Wayne	Robert Morris	Wright State	Youngstown State	GB Rank	D1 4-YR Average	HL Average
Men's Basketball	954	964	909	962	989	922	984	973	984	954	989	948	10 of 12	968	961
Men's Cross Country	941	N/A	1000	993	997	1000	992	992	970	N/A	1000	977	10 of 10	983	986
Men's Golf	985	992	984	N/A	1000	N/A	1000	967	994	1000	993	1000	8 of 10	988	992
Men's Soccer	957	984	987	973	996	982	982	940	957	988	957	N/A	8 of 11 (tied)	979	973
Men's Swimming & Diving	973	982	N/A	960	983	980	N/A	966	N/A	N/A	N/A	972	4 of 7	986	974
Women's Basketball	995	991	958	962	995	992	995	982	942	1000	991	982	2 of 12	983	982
Women's Cross Country	978	N/A	1000	994	997	1000	992	992	970	N/A	1000	977	10 of 10	990	990
Women's Golf	1000	1000	992	983	992	N/A	984	986	992	N/A	N/A	979	1 of 9 (tied)	993	990
Women's Soccer	965	995	983	968	1000	987	1000	983	1000	994	998	980	12 of 12	990	988
Softball	986	1000	966	996	988	N/A	997	997	970	993	N/A	984	7 of 10	987	988
Women's Swimming & Diving	969	987	N/A	995	997	989	N/A	987	N/A	N/A	N/A	988	7 of 7	993	987
Volleyball	989	995	N/A	979	1000	1000	995	1000	1000	989	1000	984	8 of 11	989	994

\* Men's Nordic Ski and Women's Nordic Ski are not sponsored by the Horizon League. The overall Academic Progress Rate for Men's and Women's Nordic Ski respectively is reflected below.

**Men's**  
**Nordic Ski**    989  
**Women's**  
**Nordic Ski**    989

## Graduation Success Rate (GSR) to Horizon League Institutions

### Graduation Success Rate Comparison

#### Horizon League 2020-21 (2014-15 Cohort)

	Green Bay	Cleveland State	Detroit Mercy	UIC	IUPUI	Milwaukee	Northern Kentucky	Oakland	Purdue Fort Wayne	Robert Morris	Wright State	Youngstown State	GB Rank	D1 (Non-Football) Avg	D1 Avg	HL Avg
Men's Basketball	100	93	62	92	92	100	78	75	100	100	100	86	1 of 12 (tied)	87	84	90
Men's Cross Country	89	N/A	86	75	87	84	88	73	64	N/A	71	66	1 of 10	84	84	78
Men's Golf	86	100	100	N/A	100	N/A	83	89	90	100	86	88	8 of 10 (tied)	92	91	92
Men's Soccer	82	80	88	92	100	79	69	94	59	77	58	N/A	5 of 11	86	87	80
Men's Swimming & Diving	78	83	N/A	88	71	88	N/A	100	N/A	N/A	N/A	N/A	5 of 6	89	91	85
Women's Basketball	100	100	85	93	100	92	100	83	83	100	80	100	1 of 12 (tied)	92	92	93
Women's Cross Country	100	100	92	86	89	94	77	96	76	100	89	67	1 of 12 (tied)	92	91	89
Women's Golf	89	83	100	92	83	N/A	85	100	100	N/A	N/A	100	6 of 9	93	96	92
Women's Soccer	96	100	100	100	100	92	89	100	90	100	90	87	7 of 12	95	95	95
Softball	86	95	95	94	94	N/A	77	75	73	100	N/A	100	7 of 10	93	93	89
Women's Swimming & Diving	95	80	N/A	100	94	96	N/A	96	N/A	N/A	N/A	94	4 of 7	96	96	94
Volleyball	91	100	N/A	100	100	100	100	100	77	100	100	100	10 of 11	94	94	97

\* Men's Nordic Ski and Women's Nordic Ski are not sponsored by the Horizon League. The overall Graduations Success Rate for Men's and Women's Nordic Ski respectively is reflected below.

#### Men's

Nordic Ski 86

#### Women's

Nordic Ski 100

\*\* The GSR for Green Bay student-athletes for the 2015-16 cohort is 92%. When comparing Green Bay's GSR to the overall GSR of Horizon League institutions, only the 2014-15 cohort is publicly available. Green Bay's GSR for the 2014-15 cohort was 90%, which exceeds the average for Horizon League institutions - 87.09%.



# APPENDIX H

## Total Athletics Facilities Related Debt

The Total Athletics Facilities Related Debt of \$4,823,771 includes:

- (1) \$4,171,517.32 is the outstanding bonds payable on the UWGB Phoenix Sports Complex (Kress Events Center), a facility used by the Athletics Department (without rental fees or chargebacks). The payment of interest and principal on these bonds are not the responsibility of the Athletics Department and a separate segregated fee is used to fund the debt service.
- (2) \$546,132.60 is the outstanding bonds payable and \$106,121.22 is the outstanding notes payable for the Athletic Field Complex. This includes the Aldo Santaga Soccer Field and the King Park Softball Field. The Athletics Department is responsible for payments on this debt.

UWGB Phoenix Sports Center		UWGB Athletics Field Complex – Bond		UWGB Athletics Field Complex - Note	
Fiscal Year	Principal	Fiscal Year	Principal	Fiscal Year	Principal
2022	\$ 582,306.45	2022	\$ 19,047.08	2022	
2023	\$ 614,931.38	2023	\$ 19,397.01	2023	
2024	\$1,020,031.78	2024	\$ 19,791.23	2024	
2025-2028	\$1,528,365.19	2025-2028	\$ 89,454.48	2025-2028	
2029-2032	\$ 425,882.52	2029-2032	\$107,955.08	2029-2032	
2033-2036	0	2033-2036	\$130,754.03	2033-2036	
2037-2040	<u>0</u>	2037-2040	<u>\$159,733.69</u>	2037-2040	<u>\$106,121.22</u>
Totals	<u>\$4,171,517.32</u>	Totals	<u>\$546,132.60</u>	Totals	<u>\$106,121.22</u>
Bonds	\$4,717,649.92				
Note	<u>\$ 106,212.22</u>				
	<u><b>\$4,823,771.14</b></u>				