

11/28/2023

BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM

Audit Committee

Thursday, December 7, 2023
10:45 a.m. – 12:00 p.m.

Overture Room, 2nd Floor
Gordon Dining & Event Center
770 W. Dayton Street
Madison, Wisconsin
& via Zoom Videoconference

- A. Calling of the Roll
- B. Declaration of Conflicts
- C. Approval of the Minutes of the October 5, 2023, Audit Committee Meeting
- D. Office of Internal Audit
 - 1. Fiscal Year 2024 Audit Plan Progress Report
 - 2. Summarized Results of Audits Recently Issued
- E. UW-Green Bay Annual Athletics Report
- F. Office of Finance
 - 1. General Ledger Clearing Accounts Update

FISCAL YEAR 2024 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 2024 Audit Plan.

Presenter(s)

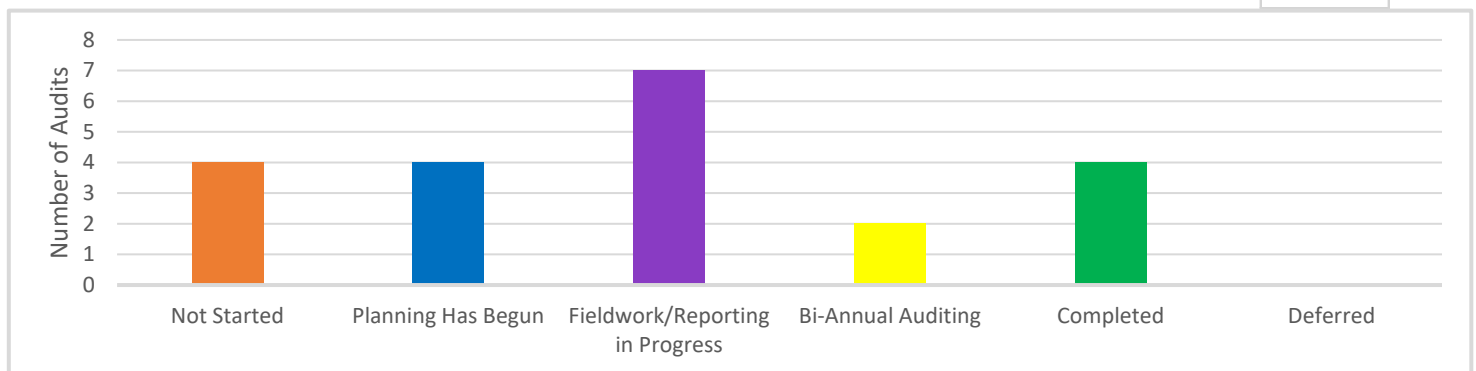
- Lori Stortz, Chief Audit Executive

ATTACHMENTS

- A) Universities of Wisconsin Office of Internal Audit Fiscal Year 2024 Audit Plan Progress Chart.

**UNIVERSITIES OF WISCONSIN
OFFICE OF INTERNAL AUDIT
FISCAL YEAR 2024
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	Information Technology Asset Management	Compliance with Policy, Data Security, Data Availability, Operational, Financial, Fraud
4	Nepotism and Conflicts of Interest	Conflicts of Interest, Fraud, Financial
5	ShopUW+ Internal Controls	Fraud, Financial, Operational
6	ATP	Operational, Financial
7	Concussion Protocols	Human safety, Compliance
8	Employee References Regarding Sexual Violence and Harassment	Compliance, Reputational
9	General Ledger Clearing Accounts Follow-Up	Financial, Fraud
10	Internal Assessment	Conformance with Institute of Internal Audit (IIA) <i>Standards</i> and Code of Ethics
11	ShopUW+ Internal Controls - Phase 2	Fraud, Financial, Operational
12	Student Safety - Emergency Preparedness	Human safety, Operational, Reputational
13	Third-Party Servicers	Compliance with federal guidance
14	UWSA Policy 616 Student Drivers under State's Liability Protection	Human safety, Operational, Reputational, Compliance
15	Grade Changes	Academic integrity, Compliance, Fraud
16	Other Affiliated Organizations	Financial, Operational, Reputational
17	Payment Card Industry Compliance - Representations from Universities to System	Compliance, IT data security
18	Regent Policy Document 13-1 (RPD 13-1), General Contract Approval, Signature Authority, and Reporting	Legal, Compliance
19	Madison NCAA	Compliance
20	NCAA Athletics Division I and II Consulting Engagements	Compliance with NCAA agreed-upon procedures
21	Wisconsin Economic Development Corporation (WEDC) Grants	Grant compliance, Fraud



SUMMARIZED RESULTS OF AUDITS RECENTLY ISSUED

REQUESTED ACTION

For information and discussion only.

SUMMARY

Since the October 5, 2023, meeting of the Audit Committee, the Office of Internal Audit has issued the following reports:

- Information Technology Asset Management
- Madison NCAA
- Nepotism and Conflicts of Interest

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.

**UW-GREEN BAY NCAA DIVISION I ATHLETICS
2021-22 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.

The attached report provides an overview of UW-Green Bay's athletic department's budget, actual revenues, actual expenses, balances, debt balances and payments, and endowments for Fiscal Year 2022 and the calculated Academic Progress Rate (APR), Graduation Success Rate (GSR) and Grade Point Average (GPA) of student-athletes.

In addition, the report provides the details and status of two self-reported NCAA violations in 2021-22 and acknowledges that Green Bay did not satisfy NCAA Division I sports-sponsorship requirements set forth in NCAA Bylaw 20.10.6 for the 2021-22 academic year. Finally, 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, 2022, 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 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'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) 2021-22 UW-Green Bay Athletics Annual Report

Item E.

University of Wisconsin- Green Bay

Athletics Annual Report



ATHLETICS

**Presented to the UW
Board of Regents
December, 2023**

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1. INTRODUCTION

A. MISSION OF GREEN BAY INTERCOLLEGIATE ATHLETICS

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

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

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 42nd year of NCAA Division I Athletics in 2023-2024.

UWGB has achieved extraordinary success during its history, including 69 conference championships, 39 NCAA tournament appearances, and countless student-athletes representing the university at the professional level.

D. NATIONAL COLLEGIATE ATHLETIC ASSOCIATION (NCAA) CLASSIFICATION

Currently, UW-Green Bay sponsors 14 sports programs supporting approximately 215 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

In its 45th season of operation in the 2023-2024 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 eleven 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, 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 third 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 215 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 athletes serve as tremendous role models for academic excellence and personal/social development for all students on campus, with 47 consecutive semesters with an average GPA over 3.0, 18 consecutive semesters over a 3.25 and a 3.50 average GPA for the spring 2023 semester. 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 2022-2023. 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. 2022-23 YEAR IN REVIEW

The following information provides an overview of personnel transition, academic success, and competitive accomplishments during the 2022-23 Academic Year

Personnel

- Jay Finnerty hired as the Senior Associate AD for Resource Enhancement
- Sean Daniels hired as Associate AD for External Operations
- Steven Millard hired as Associate AD for Finance & Human Resources
- Sundance Wicks hired as Men's Basketball Head Coach
- Pat Monaghan, Zach Malvik, Nic Reynolds hired as Men's Basketball Assistant Coaches
- Rahmon Fletcher hired as Director of Player Development for Men's Basketball
- Meghan Pingel hired as Women's Basketball Assistant Coach
- Jada Patterson hired as Director of Basketball Operations & Content Creation for Women's Basketball
- Mary Bean hired as Softball Assistant Coach
- Reis Drousseau hired as Volleyball Assistant Coach

Academic Accomplishments

Fall 2022

- The Fall 2022 semester marked the 46th-straight semester the department posted a GPA of 3.0 or higher, recording a 3.46 GPA
- 13 of 14 teams achieved a 3.0 or higher in Fall 2022
- Over 83% of student-athletes achieved a 3.0 or higher
- Over 23% of student-athletes achieved a perfect 4.0 grade point average
- Volleyball earned their 8th-straight USMC-AVCA Team Academic Award
- Women's Basketball finished top-five in the WBCA Academic Top 25
- Men's Golf earned a Team GPA award from GCAA
- Two men's soccer players earned Horizon League All-Academic Team honors
- One women's soccer player earned Horizon League All-Academic Team honors
- Three volleyball players earned Horizon League All-Academic Team honors

Spring 2023

- For the 47th-consecutive semester in Spring 2023, GB student-athletes combined to achieve above a 3.0 GPA, recording a 3.50 GPA
- 13 of 14 teams achieved a 3.0 or higher
- 3 teams posted above a 3.8 GPA
- Over 83% of student-athletes achieved a 3.0 or higher
- Over 28% of student-athletes achieved a perfect 4.0 grade point average
- One women's basketball player earned Horizon League All-Academic Team honors
- Two swimmers earned Horizon League All-Academic Team honors
- Three softball players earned HL All-Academic Team honors
- Women's Golf won the Horizon League Raise Your Sights Award
- One women's golfer earned HL All-Academic Team honors
- The Phoenix had 99 student-athletes on both the fall and spring league honor rolls during 2022-23

Athletic Accomplishments

Women's Basketball

- Horizon League Champions with an 18-2 conference record and a record of 28-6 overall
- Invited to WNIT Tournament, winning first WNIT game in program history against Niagara
- Advanced to Horizon League Tournament championship, following winning streaks of 11 and 13 games
- Senior Sydney Levy ends Green Bay career with an All-League First Team selection
- Sophomore Bailey Butler lands selections on both the All-League Second Team and the All-Defensive Team
- Head Coach Kevin Borseth wins Coach of the Year
- Shot 79.3-percent from the FT line, the fourth-best in the nation

Volleyball

- Finished third in Horizon League standings with a league record of 13-5, and 23-11 overall
- Advanced to Horizon League Tournament Semifinal
- Three players earned HL Player of the Week honors, including Alexandra Zakutney who won the award on three separate occasions
- Alexandra Zakutney and Callie Gentry were named All-Horizon League First Team while Angie Gromos was Second Team

Women's Soccer

- Zoey Pagels earned All-Freshman team honors
- Annie Mason earned Nike Defensive Player of the Week on September 19
- Zoey Pagels was one of ten players in the HL to notch multiple game-winning goals, coming against Western Illinois on August 25, and Cleveland State on October 9

Men's Soccer

- Hesron Barry was named the Horizon League Defensive Player of the Year
- Tobias Jahn was named the Horizon League Goalkeeper of the Year
- Christoph Schurz and Keegan Walker were named to the Horizon League All-Freshman Team
- Allowed the fewest goals in the Horizon League, allowing 13 in 16 matches, and 0.81 GAA

Cross Country

- Kelsey Radobicky placed ninth overall in the women's Horizon League cross-country championship with a time of 22:17.8 in the 6K
- Hunter Krepline notched 25th place at the men's Horizon League championship with a time of 25:59.0 in the 8K

Swimming & Diving

- Both the men and women placed sixth in the Horizon League championships
- Miles Rohrbaugh was named to the Men's All-Academic Team, and was additionally selected to participate in the NCAA Zone D Championships in Minneapolis, finishing 23rd of 28 with a total of 267.75 points

Women's Golf

- Had the best season in program history, winning three invitationals including the program's first Horizon League title
- Competed at the NCAA Tournament in the Pullman Regional
- Six top-four finishes
- Ashley Kulka and Isabelle Maleki finished All-League Second Team
- Head Coach Lee Reinke was named the Horizon League Coach of the Year

Softball

- Tiffany Giese was named Horizon League Player of the Year
- Paige Hanson was named Horizon League Freshman of the Year
- Giese and Hanson were named to the All-Horizon First Team
- Randi McKay and Jadin Justman were named to the All-League Second Team
- Green Bay hosted the Horizon League Tournament, and second-straight tournament appearance

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 2022-2023. Some of the service initiatives include:

- Read with the Phoenix - reading to local elementary classes
- Campus Cupboard drive
- 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 continued to shine, improving upon net revenues in 2023 to support the Phoenix Fund and our programs:

- The Phoenix – Packers Steak Fry, hosted at the Lambeau Field Atrium, generated \$210,000+ and had approximately 800 Phoenix supporters in attendance in April 2023.
- The Women's Basketball Fore Hoops Golf Classic had another sold-out field, generating \$200,000+.
- The Men's Basketball Swing and Swish Golf Outing had a banner year in 2023, doubling the revenue from 2022, finishing at \$92,000+ with a sold-out field of foursomes.

The Phoenix Fund continues to rise to support student-athlete scholarships and program support by raising over \$1,000,000 throughout all programs and special events.

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. 2021-22 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, 2022, was performed by Amy McHugh and Lisa Van Dong 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	\$4,287,000	\$4,609,081
Student Fees	\$1,607,992	\$1,607,992
Ticket Sales	\$560,000	\$389,835
Phoenix Fund Support	\$1,050,000	\$981,802
NCAA Distributions	\$461,000	\$448,661
Sponsorships	\$985,000	\$1,016,560
Guarantees	\$245,000	\$245,000
Other Revenue	\$274,000	\$201,324
Total Revenue	\$9,469,992	\$9,500,255

EXPENSES	BUDGET	ACTUAL
Salaries & Fringes	\$3,290,000	\$3,259,693
Financial Aid	\$2,150,000	\$2,107,373
Team Travel & Equipment	\$1,440,000	\$1,332,903
Other Expenses	\$2,210,250	\$2,198,062
Total Expenses	\$9,090,250	\$8,898,031
Total Capital Improvements		\$5,548
Net Operating Margin	\$379,742	\$596,676

Notes: Tuition remissions provided by the University and used for athletic scholarships are included in the University Support line (\$1,307,920).

B. 2021-22 YEAR-END UNRESTRICTED FUND BALANCES

ACCOUNT	Amount
Fund 128 - Auxiliary Enterprises	\$672,156.34
Foundation – Restricted/Unrestricted	\$816,761.43
Total	\$1,488,917.77

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

Total Annual Debt Service = \$786,571

Total Debt Outstanding = \$4,326,118

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 FY22, \$47,605.12 debt payment was made. See **Appendix H** for facilities debt.

UW Green Bay does not have historic operating debt.

D. 2021-22 GREEN BAY ATHLETICS ENDOWMENT VALUES

Total Market Value of Endowments dedicated to the support of athletics = **\$1,843,890.17**

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 2015-16 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 2021-22 Academic Progress Rate data from the NCAA.

A. SPORT BY SPORT

SPORT	2021-22 APR SCORE	UWGB 4-year APR (2018-19 - 2021-22)	Overall NCAA 4-year APR (2018-19 - 2021-22)
Men's Basketball	959	945	967
Women's Basketball	1000	995	984
Men's Cross Country	1000	955	983
Women's Cross Country	1000	978	990
Men's Golf	955	976	988
Women's Golf	1000	1000	994
Men's Nordic Ski	1000	986	986
Women's Nordic Ski	N/A	989	999
Men's Soccer	984	961	979
Women's Soccer	936	957	992
Women's Softball	957	980	985
Men's Swimming	1000	969	985
Women's Swimming	1000	972	993
Women's Volleyball	1000	990	992

B. LARGEST REVENUE-GENERATING SPORTS AND ASSOCIATED APR SCORES

SPORTS	2021-22 APR Score	UWGB 4-year APR (2018-19 - 2021-22)	Overall NCAA 4-year APR (2018-19 - 2021-22)
Men's Basketball	959	945	967
Women's Basketball	1000	995	984
Women's Volleyball	1000	990	992

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	2019-20	2020-21	2021-22
Men's Basketball	941	915	959
Women's Basketball	1000	980	1000
Men's Soccer	912	949	984
Women's Soccer	957	954	936
Women's Softball	986	977	957
Women's Volleyball	1000	959	1000

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 2021-22 (2015-16 cohort) Graduate Success Rate report. Please see **Appendix D** for the official 2021-22 Graduation Success Rate Report from the NCAA.

A. SPORT BY SPORT

SPORT	2021-22 GSR	2021-22 FGR
Men’s Basketball	100%	64%
Women’s Basketball	100%	86%
Men’s Cross Country	90%	90%
Women’s Cross Country	100%	80%

Men's Golf	80%	67%
Women's Golf	88%	70%
Men's Nordic Ski	86%	86%
Women's Nordic Ski	100%	100%
Men's Soccer	86%	35%
Women's Soccer	91%	76%
Women's Softball	86%	71%
Men's Swimming	88%	72%
Women's Swimming	96%	81%
Women's Volleyball	92%	62%

B. THREE HIGHEST REVENUE GENERATING SPORTS GRADUATION SUCCESS RATE VS. FEDERAL GRADUATION RATE (MEN'S & WOMEN'S) - 2021-22 (2015-16 COHORT)

SPORT	2021-22 GSR	2021-22 FGR
Men's Basketball	100%	64%
Men's Soccer	86%	35%
Men's Swimming & Diving	88%	72%
Women's Basketball	100%	86%
Women's Soccer	91%	76%
Women's Volleyball	92%	62%

C. THREE-YEAR FEDERAL GRADUATION RATE TRENDS

ACADEMIC YEAR	GREEN BAY STUDENT-ATHLETE GRAD RATE	GREEN BAY STUDENT BODY GRAD RATE
2013 Freshman Cohort (Reported in 2019-20)	68%	54%
2014 Freshman Cohort (Reported in 2020-21)	78%	36%
2015 Freshman Cohort (Reported in 2021-22)	72%	33%

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

Academics are considered the top priority by the UW-Green Bay Athletics Department. It boasts 46 straight semesters of a department GPA of 3.0 or higher.

For the general student body – 68% of Undergraduate Degree Seeking students achieved at least a 3.0 GPA.

A. GREEN BAY SPORT BY SPORT GPA

SPORT	FALL 2022	SPRING 2023
Men's Basketball	2.66	2.81
Women's Basketball	3.63	3.83
Men's Cross Country	3.16	3.24
Women's Cross Country	3.77	3.60
Men's Golf	3.63	3.85
Women's Golf	3.80	3.93
Men's Skiing	3.21	3.54
Women's Skiing	3.57	3.71
Men's Soccer	3.33	3.52
Women's Soccer	3.65	3.51
Women's Softball	3.63	3.54
Men's Swimming	3.29	3.29
Women's Swimming	3.50	3.51
Women's Volleyball	3.69	3.67

B. YEAR BY YEAR GPAs FOR DEPARTMENT

YEAR	GPA
2022-23	3.47
2021-22	3.40
2020-21	3.50
2019-20	3.45
2018-19	3.35
2017-18	3.39

C. DECLARED MAJORS

*includes double majors

MAJOR	NUMBER OF STUDENT-ATHLETES	% OF STUDENT-ATHLETES TAKING THAT MAJOR
MS - Applied Biotechnology	1	12.5%
Accounting	10	5.3%
Art	1	1.1%
Biology	4	2.4%
Business Administration	23	4.2%
Communication	7	4.9%
Computer Science	3	1.5%
Democracy & Justice Studies	3	4.0%

Design Arts	2	2.2%
Economics	6	20.0%
Education	1	2.3%
Elementary Education	2	0.6%
English	3	3.1%
Environmental Engineering Technology	1	4.8%
Environmental Policy & Planning	1	3.1%
Environmental Science	4	5.6%
Finance	10	7.0%
Geoscience	3	15.0%
Health & Wellness Management	2	14.3%
Human Biology	36	9.4%
Human Resource Management	2	2.2%
Information Sciences	1	2.0%
Leadership - Teaching & Learning	5	22.7%
MS - Management	3	8.1%
Management	18	14.4%
Marketing	19	9.8%
Mechanical Engineering	14	8.6%
Nursing	10	8.4%
Organizational Leadership	1	5.3%
Philosophy	2	13.3%
Physical Therapy	1	3.0%
Political Science	1	1.4%

Pre-Elementary Education	7	5.3%
Pre-Nursing	3	2.1%
Psychology	22	3.0%
Pre-Social Work	1	1.2%
Sport, Exercise, & Performance Psychology	2	10.0%
Spanish	2	2.9%
Undecided	15	6.5%

D. SPECIAL ADMISSIONS STATEMENT

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

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

6. COMPLIANCE INFORMATION

A. NCAA MAJOR/MINOR VIOLATIONS REPORT

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.

The Green Bay Athletic Department did not satisfy the NCAA Division I sports-sponsorship requirements set forth in NCAA Bylaw 20.10.6 for the 2021-22 academic year. Specifically, the institution satisfied the minimum contest requirements for only 12 sports (six men's sports and six women's sports). In accordance with Bylaw 20.5.5.1.2.1, Green Bay's entire athletics program was placed on probation for one year (the 2022-23 academic year), and met all requirements in 2022-23. See **Appendix I** for a detailed overview and timeline.

B. NAME, IMAGE, AND LIKENESS (NIL)

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

See **Appendix E**

D. HORIZON LEAGUE COMPLIANCE AUDIT

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



Office of Internal Audit

780 Regent Street, Suite 200
Madison, Wisconsin 53715
(608) 263-4397

[wisconsin.edu/offices/audit/](https://www.wisconsin.edu/offices/audit/)

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

We completed an engagement of National Collegiate Athletic Association (NCAA) agreed-upon procedures at the University of Wisconsin–Green Bay (UW-Green Bay) and the University of Wisconsin–Milwaukee (UW-Milwaukee) for the sole objective of assisting the institutions’ chancellors in evaluating whether the Statement of Revenues and Expenses (SRE) and the related notes for their Athletics Departments are in compliance with NCAA Bylaw 3.2.4.17 for Division I for the fiscal year ended June 30, 2022. These Bylaws require an institution to “submit financial data detailing operating revenues, expenses, and capital related to its intercollegiate athletics program to the NCAA on an annual basis in accordance with the financial reporting policies and procedures.” The required data shall include all expenses and revenues for or on behalf of an institution’s intercollegiate athletics program, including those by any affiliated or outside organization, agency, or group of individuals.

The sufficiency of the procedures performed is solely the responsibility of management at UW-Green Bay and UW-Milwaukee. Consequently, we make no representation regarding the sufficiency of the procedures enumerated within the attached reports issued to each institution either for the purpose for which those reports were requested or for any other purpose. The procedures performed may not address all the items of interest to a user of these reports and may not meet the needs of all users of these reports and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the NCAA requirements or the accompanying SRE for the fiscal year ended June 30, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The SRE reflects Athletics Department revenues and expenses regardless of source:

- For the UW-Green Bay Athletics Department, operating revenues totaled \$9.5 million while operating expenses totaled \$8.9 million, resulting in an excess of revenues over expenses of \$602,000. The single largest operating revenue was Direct Institutional Support (\$4.3 million) and the single largest operating expense was Athletic Student Aid (\$2.1 million), which includes \$1.3 million of athletic waivers.
- For the UW-Milwaukee Athletics Department, operating revenues totaled \$23.3 million while operating expenses totaled \$14.4 million, resulting in an excess of revenues over expenses of \$8.9 million. The single largest operating revenue was Student Fees (\$12.5 million) and the single largest operating expense was Athletic Student Aid (\$4.6 million), which includes \$4.0 million of athletic waivers. The difference between operating revenues and expenses was due largely to segregated Student Fees used for a capital project under construction (\$5.8 million) that were included in operating revenues but not expenses, and paydown by UW-Milwaukee of an historic Athletics Department deficit (\$2.9 million of Direct Institutional Support) that was included in operating revenues but not expenses. The remaining historic Athletics Department deficit was \$2.1 million on June 30, 2022.

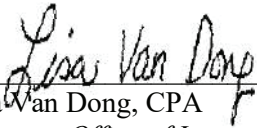
This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and in accordance with the 2023 *Audit Plan*, as approved by the Audit Committee of the Board of Regents.

During the course of performing this engagement, we did not identify any significant matters that should be brought to your attention.

This communication is intended solely for the information and use of management and others within the UW System, including the Board of Regents. This restriction is not intended to limit the distribution of this communication, which upon final issuance, is a matter of public record.

We appreciate the cooperation afforded to us by individuals at UW-Green Bay and UW-Milwaukee during the performance of this engagement.

Best regards,



Lisa Van Dong, CPA
Director, Office of Internal Audit

January 18, 2023

cc: Jay Rothman, President, University of Wisconsin System
Sean Nelson, Vice President for Finance and Administration
Johannes Britz, Interim Senior Vice President for Academic and Student Affairs
Quinn Williams, General Counsel

Michael Alexander, Chancellor, UW-Green Bay
Sheryl Van Gruensven, Chief Business Officer/Senior Vice Chancellor for Institutional Strategy
Joshua Moon, Director of Intercollegiate Athletics
Jermaine Rolle, Deputy Director of Athletics, Compliance
Jodi Kazik, Associate Athletics Director for Finance & Human Resources
SuAnn Detampel, Controller
Christopher Paquet, Assistant Vice Chancellor Policy and Compliance

Mark Mone, Chancellor, UW-Milwaukee
Robin Van Harpen, Vice Chancellor of Finance and Administrative Affairs
Amanda Braun, Director of Athletics
Catherine Rossi, Deputy Director of Athletics
Tony Helmke, Controller
Dave Rice, Financial Manager
Kathryn Amato, Compliance and Ethics Officer
Sue Weslow, Director of Executive Projects



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**INDEPENDENT ACCOUNTANT'S REPORT ON THE APPLICATION OF
AGREED-UPON PROCEDURES**

Department of Athletics
University of Wisconsin–Green Bay (UW-Green Bay)
Green Bay, Wisconsin

The Office of Internal Audit has performed the procedures enumerated below, which were agreed to and determined to be appropriate by management of the UW-Green Bay Department of Athletics (UW-Green Bay) and leadership of UW-Green Bay, solely to assist UW-Green Bay management in its evaluation of compliance with National Collegiate Athletic Association (NCAA) Division I Bylaw 3.2.4.17 for the fiscal year ended June 30, 2022. UW-Green Bay management is responsible for the information contained within the *Statement of Revenues and Expenses* (and the related notes to said statement) and compliance with the related NCAA rules and regulations.

The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Per your instructions, this report includes only those exceptions exceeding \$1,000 unless otherwise specified below. The procedures and the associated findings are as follows:

Procedures Related to All Revenues and Expenses

1. Agreed the amounts reported on the *Statement of Revenues and Expenses* (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:

- An increase to Direct State or Other Government Support (category 2) for \$3,150 in state-funded employee incentives and an increase of \$43,363 to Indirect Institutional Support (category 6) in additional payment amounts funded by the University, and a corresponding increase of \$46,513 to Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities (category 22) and Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities (category 24) as appropriate, based on

- employment title.
- \$141,650 in fiscal year 2023 NCAA distributions were removed from NCAA Distributions (category 12).
- \$18,000 in duplicate promotional payments were removed from Royalties, Licensing, Advertisement and Sponsorships (category 15) and from Sports Equipment, Uniforms and Supplies (category 29).
- \$172,884 in investment loss was removed from Athletics Restricted Endowment and Investments Income (category 17).
- \$32,700 in relocation expenses were reclassified from Other Operating Expenses (category 40) to categories 22 and 24, as appropriate, based on employment title.
- \$1,000 in endowment value was removed from category 54 to correctly reflect the Value of Athletics Dedicated Endowments.

As a result, revenues and expenses reported on the SRE (as contained in *Attachment A*) 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 B describes the results of comparing revenue and expense amounts to budget and prior year values.

3. Identify aspects of the institution's internal control structure unique to the Athletics Department. Test 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.

We obtained, through discussion with management, an understanding of the Athletics Department's internal controls. The controls identified were not unique to the Athletics Department and are tested

as part of other engagements performed at the institution. No further procedures were performed.

4. Identified all 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 exceptions over \$1,000 were observed 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.

No exceptions over \$1,000 were observed as a result of these procedures.

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.

Per management, revenues derived from the direct state or other government support category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

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 exceptions over \$1,000 were observed 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 exceptions over \$1,000 were observed 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.

Per management, revenues derived from the transfers to institution category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

10. **Indirect Institutional Support.** 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.

Per management, revenues derived from the indirect institutional support category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

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.

Per management, revenues derived from the guarantees category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

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 exceptions over \$1,000 were observed as a result of these procedures.

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

No exceptions over \$1,000 were observed 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.

Per management, there were no revenues derived from the compensation and benefits provided by a third party category; therefore, no procedures were required for this specific category.

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.

Per management, there were no revenues derived from the media rights category; therefore, no procedures were required for this specific category.

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 exceptions over \$1,000 were observed as a result of these procedures.

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.

Per management, revenues derived from the conference distributions category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

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.

Per management, revenues derived from the program, novelty, parking and concession sales category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

19. **Royalties, Licensing, Advertisements and Sponsorships.** For a sample of five sports marketing contracts, we obtained and inspected the agreements related to UW-Green Bay's participation in revenues from royalties, licensing, advertisements, 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 exceptions over \$1,000 were observed 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 the 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.

Per management, revenues derived from the sports camp revenues category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

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.

Per management, revenues derived from the athletics restricted endowment and investments income category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

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.

Per management, revenues derived from the other operating revenues category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

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.

UW-Green Bay does not have a football program; therefore, no procedures were required for this specific category.

Procedures Related to Expenses

24. **Athletic Student Aid.** Selected a sample of 45 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 for 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.

No exceptions over \$1,000 were observed as a result of these procedures.

25. **Guarantees.** The NCAA agreed-upon procedures guidelines require that we obtain and inspect the 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.

Per management, expenses derived from the guarantees category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

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 three 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 exceptions over \$1,000 were observed 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 SRE 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 recorded by UW-Green Bay in the SRE during the reporting period, and recalculate totals.

Per management, there were no expenses derived from the coaching salaries, benefits, and bonuses paid by a third party category; therefore, no procedures were required for this specific category.

28. **Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities.** Selected a sample of three 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 exceptions over \$1,000 were observed 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, 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.

Per management, there were no expenses derived from the support staff/administrative compensation, benefits and bonuses paid by third party category; therefore, no procedures were required for this specific category.

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.

Per management, expenses derived from the severance payments category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

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 these policies to existing institutional and NCAA-related policies. It also requires that we obtain the general ledger detail and compare it to the total expenses reported and recalculate totals.

Per management, expenses derived from the recruiting category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

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

No exceptions over \$1,000 were observed 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 10 transactions to validate the existence of transactions and accuracy of recording and recalculated totals.

No exceptions over \$1,000 were observed 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 the existence of transactions and accuracy of recording and recalculate totals.

Per management, expenses derived from the game expenses category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

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 the existence of transactions and accuracy of recording, and recalculate totals.

Per management, expenses derived from the fund raising, marketing, and promotion category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

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 the existence of transactions and accuracy of recording, and recalculate totals.

Per management, expenses derived from the sports camp expenses category were less than 4% of total

expenses; therefore, no procedures were required for this specific category.

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.

Per management, expenses derived from the spirit groups category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

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 athletics 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.

Per management, expenses derived from the athletic facilities debt service, leases, and rental fees category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

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.

Per management, expenses derived from the direct overhead and administrative expenses category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

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

Per management, expenses derived from the indirect institutional support category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

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. We selected 10 transactions for testing.

No exceptions over \$1,000 were observed 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.

Per management, expenses derived from the memberships and dues category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

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.

Per management, expenses derived from the student-athlete meals (non-travel) category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

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. We selected 10 transactions for testing.

No exceptions over \$1,000 were observed as a result of these procedures.

45. **Football Bowl 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.

UW-Green Bay does not have a football program; therefore, no procedures were required for this specific category.

Additional Minimum Agreed-Upon Procedures

46. **Grants-in-Aid.** Compared and agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the Calculation of Revenue Distribution Equivalencies (CRDE) report. 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 CRDE, 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 exceptions over \$1,000 were observed as a result of these procedures.

47. **Sports Sponsorship.** The NCAA agreed-upon procedures guidelines require that we obtain UW-Green Bay's Sports Sponsorship and Demographics Forms submitted to the NCAA for the reporting year between May and August and validate 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 their sports for revenue distribution purposes within the NCAA Membership Financial Reporting System. Two sports did not meet the minimum requirements set forth in Bylaw 20.9.6.3. UW-Green Bay self-reported this violation to the NCAA

and appropriately reported the two sports as not sponsored in the NCAA Membership Financial Reporting System. The violation did not impact the SRE.

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 exceptions over \$1,000 were observed as a result of these procedures.

48. **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 amount 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. The variance was less than +/- 20 grants so no further procedures were required.

No exceptions over \$1,000 were observed 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 it 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.

Per management, there were no excess transfers to institution and conference realignment expenses; therefore, no procedures were required for this specific category.

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 exceptions over \$1,000 were observed 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 exceptions over \$1,000 were observed 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 exceptions over \$1,000 were observed 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 exceptions over \$1,000 were observed as a result of these procedures.

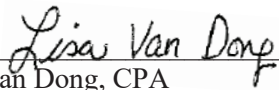
54. **Total Athletics-Related Capital Expenditures.** Obtained a schedule of athletics-related capital expenditures made by Athletics, the institution, and affiliated organizations during the reporting period. Obtained general ledger detail and compared it to the total expenses reported. Selected all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

No exceptions over \$1,000 were observed as a result of these procedures.

We were engaged by UW-Green Bay to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the NCAA requirements or the accompanying *Statement of Revenues and Expenses* for the fiscal year ended June 30, 2022. Accordingly, we do not express such an opinion or conclusion. 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 are required to be independent of UW-Green Bay and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. For purposes of this engagement, the NCAA considers the UW System Administration Office of Internal Audit to be independent.



Lisa Van Dong, CPA
Director, UW System Administration Office of Internal Audit
Madison, Wisconsin

January 6, 2023

Attachments:

- Attachment A: *Statement of Revenues and Expenses*
- Attachment B: Comparisons of Major Revenue and Expense Categories for the Year Ended June 30, 2022
- Attachment C: Notes to *Statement of Revenues and Expenses* for the Year Ended June 30, 2022

Report Distribution:

To: Michael Alexander, Chancellor

Cc: Sheryl Van Gruensven, Chief Business Officer/Senior Vice Chancellor for Institutional Strategy
SuAnn Detampel, Controller
Christopher Paquet, Assistant Vice Chancellor Policy and Compliance
Joshua Moon, Director of Intercollegiate Athletics
Jermaine Rolle, Deputy Director of Athletics, Compliance
Jodi Kazik, Associate Athletics Director for Finance & Human Resources
Lori Stortz, Chief Audit Executive, UW System Administration

ATTACHMENT A: STATEMENT OF REVENUES AND EXPENSES

UNIVERSITY OF WISCONSIN-GREEN BAY ATHLETICS DEPARTMENT STATEMENT OF REVENUES AND EXPENSES FOR THE YEAR ENDED JUNE 30, 2022 (Unaudited)

		MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL	PRIOR YEAR	VARIANCE
1	REVENUES:							
1	Ticket Sales	\$ 206,544	\$ 177,829	\$ 5,462	\$ -	\$ 389,835	\$ -	\$ 389,835
2	Direct State or Other Government Support	1,050	300	600	1,200	3,150	-	3,150
3	Student Fees	-	-	-	1,607,992	1,607,992	1,576,463	31,529
4	Direct Institutional Support	463,000	318,911	1,696,451	1,753,713	4,232,075	3,723,112	508,963
5	Less: Transfers to Institution	-	-	-	(200)	(200)	(300,444)	300,244
6	Indirect Institutional Support	5,551	6,938	17,692	118,648	148,829	157,821	(8,991)
6A	Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	228,376	228,376	227,319	1,058
7	Guarantees	240,000	-	5,000	-	245,000	155,000	90,000
8	Contributions	131,375	234,278	199,421	416,729	981,802	673,597	308,205
9	In-Kind	-	-	-	407,545	407,545	372,725	34,819
10	Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-	-
11	Media Rights	-	-	-	-	-	-	-
12	NCAA Distributions	-	-	2,475	446,186	448,661	306,250	142,411
13	Conference Distributions	-	-	1,060	-	1,060	150,000	(148,940)
14	Program, Novelty, Parking and Concession Sales	6,124	-	85	47,027	53,236	1,925	51,311
15	Royalties, Licensing, Advertisement and Sponsorships	24,800	24,339	157,912	398,814	605,865	548,866	56,999
16	Sports Camp Revenues	-	-	18,706	-	18,706	-	18,706
17	Athletics Restricted Endowment and Investments Income	1,588	5,475	51,275	-	58,338	106,053	(47,715)
18	Other Operating Revenue	-	-	22,718	47,266	69,984	41,780	28,204
19	Football Bowl Revenues	-	-	-	-	-	-	-
Total Operating Revenues		\$ 1,080,031	\$ 768,070	\$ 2,178,857	\$ 5,473,297	\$ 9,500,254	\$ 7,740,466	\$ 1,759,788
20	EXPENSES:							
20	Athletic Student Aid	\$ 339,136	\$ 364,379	\$ 1,363,482	\$ 40,377	\$ 2,107,373	\$ 2,044,969	\$ 62,404
21	Guarantees	7,577	6,500	12,500	-	26,577	55,000	(28,423)
22	Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities	591,332	496,034	834,080	-	1,921,446	1,853,616	67,830
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	39,167	59,899	163	999,018	1,098,247	1,012,177	86,070
25	Support Staff/Administrative Compensation, Benefits and Bonuses Paid by Third Party	-	-	-	-	-	-	-
26	Severance Payments	240,000	-	-	-	240,000	205,619	34,381
27	Recruiting	63,431	44,893	67,206	-	175,530	10,162	165,367
28	Team Travel	231,399	194,564	527,318	-	953,281	458,357	494,924
29	Sports Equipment, Uniforms and Supplies	50,693	43,067	262,991	22,870	379,622	414,685	(35,063)
30	Game Expenses	111,247	71,565	50,765	3,000	236,577	144,204	92,373
31	Fund Raising, Marketing and Promotion	9,666	48,054	2,723	131,600	192,042	80,621	111,421
32	Sport Camp Expenses	-	-	4,678	-	4,678	-	4,678
33	Spirit Groups	-	-	-	6,550	6,550	-	6,550
34	Athletic Facilities, Debt Service, Leases and Rental Fees	45,967	-	3,350	275,981	325,298	278,091	47,207
35	Direct Overhead and Administrative Expenses	7,929	11,911	12,767	176,163	208,771	202,391	6,380
36	Indirect Institutional Support	-	-	-	105,466	105,466	157,821	(52,355)
37	Medical Expenses and Insurance	-	-	-	497,189	497,189	476,844	20,344
38	Memberships and Dues	905	930	4,879	3,125	9,839	7,192	2,648
39	Student-Athlete Meals (Non-Travel)	2,766	6,379	34,836	468	44,449	67,227	(22,778)
40	Other Operating Expenses	42,741	33,826	54,120	234,408	365,095	249,578	115,517
41	Football Bowl Expenses	-	-	-	-	-	-	-
Total Operating Expenses		\$ 1,783,956	\$ 1,382,002	\$ 3,235,858	\$ 2,496,216	\$ 8,898,031	\$ 7,718,556	\$ 1,179,476
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES		\$ (703,925)	\$ (613,932)	\$ (1,057,001)	\$ 2,977,081	\$ 602,223	\$ 21,910	\$ 580,313

ATTACHMENT A: STATEMENT OF REVENUES AND EXPENSES – CONTINUED

Other Reporting Items:

		Total	Prior Year	Variance
		\$	\$	\$
✓ 50	Excess Transfers to Institution	-	-	-
✓ 51	Conference Realignment Expenses	-	-	-
✓ 52	Total Athletics Related Debt	4,326,118	4,823,771	(497,653)
✓ 53	Total Institutional Debt	5,486,753	6,121,139	(634,386)
✓ 54	Value of Athletics Dedicated Endowments	1,842,890	2,140,055	(297,165)
✓ 55	Value of Institutional Endowments	39,531,516	43,585,998	(4,054,482)
✓ 56	Total Athletics Related Capital Expenditures	5,548	28,671	(23,123)

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

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**ATTACHMENT B: COMPARISONS OF MAJOR REVENUE AND EXPENSE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2022**

NCAA Agreed-Upon Procedures require the independent accountant 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:

NCAA Category	21-22 Amount	Prior Year Amount	Variance	Explanation
#4 Direct Institutional Support	\$4,232,075	\$3,723,112	\$508,963	Additional funds received from the Higher Education Emergency Relief Fund (HEERF) III as authorized through the American Rescue Plan (ARP) Act
#8 Contributions	\$981,802	\$673,597	\$308,205	In fiscal year (FY) 2021, there was a reduction in raffles and foundation draws (i.e., steak fry and golf outing) due to COVID. In FY 2022, these events returned.

- 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:

NCAA Category	21-22 Amount	Prior Year Amount	Variance	Explanation
#28 Team Travel	\$953,281	\$458,357	\$494,924	In FY 2021, there was a reduction in team travel due to COVID. In FY 2022, team traveled returned to near normal.

**ATTACHMENT C: NOTES TO STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022
(Unaudited)**

Note 1: Summary of Significant Accounting Policies

Basis of presentation

The accompanying *Statement of Revenues and Expenses* (Statement) for the fiscal year ended June 30, 2022, has been prepared on the accrual basis of accounting and in accordance with the National Collegiate Athletic Association (NCAA) Agreed-Upon Procedures guidelines. The Statement includes those intercollegiate athletics revenues and expenses made on behalf of the University's athletic programs by affiliated organizations. Because the Statement presents only a selected portion of the activities of the University, it is not intended to, and does not, present either the financial position, changes in financial position, or cash flows for the year ended. Revenues and expenses not directly identifiable to a specific sport are reported under the category Non-Program Specific.

Capital assets

Athletics acquires, approves, depreciates, and disposes assets in accordance with institutional policy as follows:

- Acquisition – Athletics acquires capital assets following the University's procurement process. The capitalization threshold for equipment is a purchase cost of over \$5,000 and a useful life of more than a year. The use of vendors that have contracts with either the State of Wisconsin or the University of Wisconsin System can be used, and in some cases are mandatory contracts. If a contract does not exist, the simplified bid process is used for purchases between \$5,000 and \$49,999, and the request for bid process is required for all purchases over \$50,000.
- Approval – The associate athletics director for finance and human resources approves capital expenditures between \$5,000 and \$25,000. The athletics director approves all purchases that exceed \$25,000. For major capital projects, the athletics director works with the vice chancellor for business and finance and the facilities director to plan and obtain the required approvals.
- Depreciation – Depreciation is calculated on a straight-line basis over the estimated useful lives of the respective assets.
- Disposal – Disposal of capital assets must be done in accordance with State of Wisconsin policy, which provides disposal guidelines based on the type of asset.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts that are restricted by the donor are reported as deferred revenue until such time as the restriction expires (i.e., when a stipulated time restriction ends, or a purpose restriction is accomplished).

Athletic Student Aid

The Statement includes athletic financial assistance awards for students participating in athletic programs. Financial assistance awarded to athletic participants on the basis of other criteria, such as need or academic excellence, is not reflected in the Statement.

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 Statement 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 Statement 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 Statement in the period of disbursement.

Note 3: Contributions

Revenue from contributions (line 8 of the SRE) was \$981,802. The UW-Green Bay Foundation received contributions for the Athletics Department from one donor that constituted greater than 10% of all contributions: \$150,000 was received from one organization.

Note 4: 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 bond was issued in FY 2022. The debt financing was split between a Note Payable and Bonds. The total outstanding debt balance for facilities related to intercollegiate athletics is \$4,326,118 as of June 30, 2022.

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

UW-Green Bay Phoenix Sports Center and Athletics Field Complex					
Fiscal Year	Principal		Interest		Total
2023	\$	637,900	\$	159,949	\$ 797,849
2024		1,043,410		127,954	1,171,364
2025		532,493		90,711	623,203
2026		289,331		75,385	364,717
2027		643,642		64,552	708,193
2028-2040		1,179,341		268,137	1,447,478
Totals	\$	4,326,118	\$	786,687	\$ 5,112,805

Note 5: Use of COVID-19 Institutional Funds Distributions in Athletics

During the year ended June 30, 2022, UW-Green Bay Athletics received funds awarded to the institution from the Higher Education Emergency Relief Fund (HEERF) American Rescue Plan to supplement lost revenue associated with the COVID-19 pandemic. During FY 2022, \$754,173 was received by UW-Green Bay Athletics.

APPENDIX B

**UNIVERSITY OF WISCONSIN-GREEN BAY ATHLETICS DEPARTMENT
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE, 2022**

REVENUES:	MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL	PRIOR YEAR	VARIANCE
1 Ticket Sales	206,544.08	177,829.12	5,461.63	-	389,834.83	-	389,834.83
2 Direct State or Other Government Support	1,050.00	300.00	600.00	1,200.00	3,150.00	-	3,150.00
3 Student Fees	-	-	-	1,607,992.00	1,607,992.00	1,576,463.00	31,529.00
4 Direct Institutional Support	468,550.61	325,849.59	1,714,143.24	1,766,895.17	4,275,438.61	3,723,112.16	552,326.45
5 Less: Transfers to Institution	-	-	-	(199.91)	(199.91)	(300,444.00)	300,244.09
6 Indirect Institutional Support	-	-	-	105,465.97	105,465.97	157,820.54	(52,354.57)
Indirect Institutional Support-Athletic Facilities Debt Service, 6A Lease and Rental Fees	-	-	-	228,376.26	228,376.26	227,318.73	1,057.53
7 Guarantees	240,000.00	-	5,000.00	-	245,000.00	155,000.00	90,000.00
8 Contributions	131,374.69	234,277.51	199,420.56	416,729.05	981,801.81	673,596.50	308,205.31
9 In-Kind	-	-	-	407,544.81	407,544.81	372,725.45	34,819.36
10 Compensation and Benefits Provided by Third-Party	-	-	-	-	-	-	-
11 Media Rights	-	-	-	-	-	-	-
12 NCAA Distributions	-	-	2,475.06	446,186.00	448,661.06	306,250.00	142,411.06
13 Conference Distributions	-	-	1,059.95	-	1,059.95	150,000.00	(148,940.05)
14 Program, Novelty, Parking and Concessions Sales	6,123.85	-	85.30	47,027.18	53,236.33	1,925.35	51,310.98
15 Royalties, Licensing, Advertisement, and Sponsorships	24,800.00	24,339.00	157,912.00	398,814.01	605,865.01	548,866.05	56,998.96
16 Sports Camp Revenues	-	-	18,706.00	-	18,706.00	-	18,706.00
17 Athletics Restricted Endowment and Investment Income	1,587.50	5,475.00	51,275.00	-	58,337.50	106,052.55	(47,715.05)
18 Other	-	-	22,717.92	47,266.23	69,984.15	41,779.69	28,204.46
19 Bowl Revenues	-	-	-	-	-	-	-
Total Operating Revenue	1,080,030.73	768,070.22	2,178,856.66	5,473,296.77	9,500,254.38	7,740,466.02	1,759,788.36
EXPENSES:							
20 Athletic Student Aid	339,135.81	364,378.74	1,363,482.16	40,376.70	2,107,373.41	2,044,969.19	62,404.22
21 Guarantees	7,576.74	6,500.00	12,500.00	-	26,576.74	55,000.00	(28,423.26)
Coaching Salaries, Benefits, and Bonuses Paid by the 22 University and Related Entities	591,331.68	496,034.26	834,079.81	-	1,921,445.75	1,853,616.17	67,829.58
23 Coaching Compensation and Benefits Paid By a Third Party	-	-	-	-	-	-	-
Support Staff/Administrative Salaries, Benefits, and Bonuses 24 Paid by the University and Related Entities	39,167.42	59,898.79	163.08	999,018.18	1,098,247.47	1,012,177.16	86,070.31
Support Staff/Administrative Other Compensation and 25 Benefits Paid by a Third Party	-	-	-	-	-	-	-
26 Severance Payments	240,000.00	-	-	-	240,000.00	205,618.56	34,381.44
27 Recruiting	63,430.84	44,893.45	67,205.62	-	175,529.91	10,162.48	165,367.43
28 Team Travel	231,398.94	194,564.17	527,317.90	-	953,281.01	458,356.94	494,924.07
29 Sports Equipment, Uniforms, and Supplies	50,693.46	43,067.13	262,991.41	22,870.00	379,622.00	414,685.37	(35,063.37)
30 Game Expenses	111,247.35	71,565.37	50,764.71	3,000.00	236,577.43	144,204.24	92,373.19
31 Fundraising, Marketing, and Promotion	9,665.72	48,053.95	2,722.54	131,599.99	192,042.20	80,621.45	111,420.75
32 Sport Camp Expenses	-	-	4,677.59	-	4,677.59	-	4,677.59
33 Spirit Groups	-	-	-	6,550.32	6,550.32	-	6,550.32
34 Athletic Facilities, Debt Service, Leases, and Rental Fees	45,967.00	-	3,350.00	275,981.38	325,298.38	278,091.15	47,207.23
35 Direct Overhead and Administrative Expenses	7,929.45	11,910.86	12,767.42	176,162.95	208,770.68	202,391.16	6,379.52
36 Indirect Institutional Support	-	-	-	105,465.97	105,465.97	157,820.54	(52,354.57)
37 Medical Expenses and Medical Insurance	-	-	-	497,188.56	497,188.56	476,844.14	20,344.42
38 Membership and Dues	905.00	930.00	4,879.00	3,125.00	9,839.00	7,191.50	2,647.50
39 Student-Athlete Meals (non-travel)	2,765.59	6,379.29	34,836.22	468.39	44,449.49	67,227.20	(22,777.71)
40 Other Operating Expenses	42,740.55	33,826.06	54,120.14	234,408.46	365,095.21	249,578.30	115,516.91
41 Bowl Expenses	-	-	-	-	-	-	-
Total Operating Expenses	1,783,955.55	1,382,002.07	3,235,857.60	2,496,215.90	8,898,031.12	7,718,555.55	1,179,475.57
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	(703,924.82)	(613,931.85)	(1,057,000.94)	2,977,080.87	602,223.26	21,910.47	580,312.79
Additional Information:							
50 Excess Transfers to Institution	-	-	-	-	-	-	-
51 Conference Realignment Expenses	-	-	-	-	-	-	-
52 Total Athletics Related Debt	-	-	-	-	4,326,118.00	4,823,771.00	(497,653.00)
53 Total Institutional Debt	-	-	-	-	5,486,752.80	6,121,139.00	(634,386.20)
54 Value of Athletics Dedicated Endowments	-	-	-	-	1,842,890.00	2,140,055.00	(297,165.00)
55 Value of Institutional Endowments	-	-	-	-	39,531,516.00	43,585,998.00	(4,054,482.00)
56 Total Athletics Related Capital Expenditures	-	-	-	-	5,548.00	28,671.00	(23,123.00)

FOOTNOTES TO STATEMENT OF REVENUES AND EXPENSES - See Attachment E.

APPENDIX C

NCAA Division I 2021 - 2022 Academic Progress Rate Institutional Report

Institution: University of Wisconsin-Green Bay

Date of Report: 10/17/2023

This report is based on NCAA Division I Academic Progress Rate (APR) data submitted by the institution for the 2018-19, 2019 -20, 2020-21 and 2021-22 academic years. 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	
	Multiyear Rate (N)	Multiyear Rate Upper Confidence Boundary	2021 - 2022 (N)	Multiyear Rate	2021 - 2022	Multiyear Rate	2021 - 2022
Men's Basketball	945 (54)	N/A	959 (15)	962	964	926	952
Men's Cross Country	955 (41)	N/A	1,000 (10)	949	1,000	961	1,000
Men's Golf	976 (32)	N/A	955 (6)	968	917	984	1,000
Men's Skiing	986 (18)	998	1,000 (2) *	1,000 *	1,000 *	972 *	1,000 *
Men's Soccer	961 (82)	N/A	984 (22)	986	1,000	934	966
Men's Swimming	969 (62)	N/A	1,000 (8)	974	1,000	964	1,000
Women's Basketball	995 (55)	N/A	1,000 (14)	1,000	1,000	990	1,000
Women's Cross Country	978 (46)	N/A	1,000 (10)	989	1,000	967	1,000
Women's Golf	1,000 (32)	N/A	1,000 (7)	1,000	1,000	1,000	1,000
Women's Softball	980 (81)	N/A	957 (21)	994	975	965	933
Women's Skiing	981 (14)	997	N/A	1,000 *	N/A	963 *	N/A
Women's Soccer	957 (113)	N/A	936 (27)	977	980	936	884
Women's Swimming	972 (55)	N/A	1,000 (1) *	991 *	1,000 *	952 *	1,000 *
Women's Volleyball	990 (52)	N/A	1,000 (15)	990	1,000	989	1,000

* 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 multiyear 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 multiyear 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 APP Improvement Plan be created for this sport.

APPENDIX D

University of Wisconsin-Green Bay

FRESHMAN-COHORT GRADUATION RATES

	All Students	Student-Athletes #
2015-16 Graduation Rate	33%	72%
Four-Class Average	42%	72%
Student-Athlete Graduation Success Rate		92%

1. Graduation-Rates Data

a. All Students

	Men				Women				Total			
	2015-16		4-Class		2015-16		4-Class		2015-16		4-Class	
	N	%	N	%	N	%	N	%	N	%	N	%
Am. Ind./AN	***	***	8	13	***	***	13	23	***	***	21	19
Asian	19	21	73	22	24	33	79	34	43	28	152	28
Black	21	5	38	24	6	17	23	35	27	7	61	28
Hispanic	27	22	76	33	35	29	109	39	62	26	185	37
Nat. Haw./PI	***	***	0	-	***	***	3	33	***	***	3	33
N-R Alien	10	40	***	***	11	45	***	***	21	43	***	***
Two or More	10	20	42	40	25	48	69	43	35	40	111	42
Unknown	***	***	***	***	***	***	***	***	***	***	***	***
White	352	29	1131	39	591	37	2275	46	943	34	3406	44
Total	442	27	1414	37	696	37	2599	45	1138	33	4013	42

b. Student-Athletes

	Men						Women						Total					
	2015-16		4-Class		GSR		2015-16		4-Class		GSR		2015-16		4-Class		GSR	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Am. Ind./AN	***	***	0	-	***	***	***	***	3	33	***	***	***	***	3	33	***	***
Asian	0	-	***	***	***	***	0	-	***	***	***	***	0	-	***	***	***	***
Black	***	***	10	70	12	100	***	***	0	-	0	-	***	***	10	70	12	100
Hispanic	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
Nat. Haw./PI	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-
N-R Alien	3	33	10	40	9	100	3	33	7	43	3	100	6	33	17	41	12	100
Two or More	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-
Unknown	0	-	***	***	0	-	0	-	***	***	0	-	0	-	***	***	0	-
White	13	85	60	73	53	87	23	83	129	79	109	94	36	83	189	77	162	91
Total	20	65	86	66	77	90	27	78	141	76	115	93	47	72	227	72	192	92

c. Student-Athletes by Sport Category

Baseball				Men's Basketball				Men's CC/Track			
%N				%N				%N			
2015-16 4-Class GSR				2015-16 4-Class GSR				2015-16 4-Class GSR			
Am. Ind./AN	-	-	-	Am. Ind./AN	-	-	-	Am. Ind./AN	-	-	-
Asian	-	-	-	Asian	-	-	-	Asian	-	-	-
Black	-	-	-	Black	0-a	63-b	100-b	Black	-	-	-
Hispanic	-	-	-	Hispanic	-	-	-	Hispanic	-	0-a	0-a
Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-
N-R Alien	-	-	-	N-R Alien	-	100-a	100-a	N-R Alien	-	-	-
Two or More	-	-	-	Two or More	-	-	-	Two or More	-	-	-
Unknown	-	-	-	Unknown	-	-	-	Unknown	-	-	-
White	-	-	-	White	-	50-a	100-a	White	100-a	100-b	100-b
Total	-	-	-	Total	0-a	64-c	100-c	Total	100-a	90-b	90-b

Football				Men's Other			
%N				%N			
2015-16 4-Class GSR				2015-16 4-Class GSR			
Am. Ind./AN	-	-	-	Am. Ind./AN	-	-	-
Asian	-	-	-	Asian	-	50-a	100-a
Black	-	-	-	Black	-	100-a	100-a
Hispanic	-	-	-	Hispanic	50-a	50-a	100-a
Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-
N-R Alien	-	-	-	N-R Alien	33-a	33-b	100-b
Two or More	-	-	-	Two or More	-	-	-
Unknown	-	-	-	Unknown	-	0-a	-
White	-	-	-	White	82-c	69-e	83-e
Total	-	-	-	Total	69-d	63-e	87-e

Women's Basketball				Women's CC/Track				Women's Other			
%N				%N				%N			
2015-16	4-Class	GSR		2015-16	4-Class	GSR		2015-16	4-Class	GSR	
Am. Ind./AN	-	0-a	-	Am. Ind./AN	-	-	-	Am. Ind./AN	100-a	100-a	100-a
Asian	-	-	-	Asian	-	-	-	Asian	-	-	-
Black	-	-	-	Black	-	-	-	Black	-	-	-
Hispanic	-	-	-	Hispanic	-	-	-	Hispanic	-	50-a	50-a
Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-
N-R Alien	-	100-a	100-a	N-R Alien	-	-	-	N-R Alien	33-a	33-b	100-a
Two or More	-	-	-	Two or More	-	-	-	Two or More	-	-	-
Unknown	-	-	-	Unknown	-	-	-	Unknown	-	-	-
White	100-a	100-c	100-c	White	100-a	80-b	100-b	White	79-d	77-e	92-e
Total	100-a	86-c	100-c	Total	100-a	80-b	100-b	Total	74-e	74-e	91-e

Values for N (a. 1-5, b. 6-10, c. 11-15, d. 16-20, e. greater than 20)

2. Undergraduate-Enrollment Data (All full-time baccalaureate-degree seeking students enrolled 2021-22)

a. All Students	Men	Women	Total	b. Student-athletes #	Men	Women	Total
	N	N	N		N	N	N
Am. Ind./AN	11	36	47	Am. Ind./AN	0	0	0
Asian	87	112	199	Asian	0	0	0
Black	69	58	127	Black	10	2	12
Hispanic	145	208	353	Hispanic	1	0	1
Nat. Haw./PI	1	0	1	Nat. Haw./PI	0	0	0
N-R Alien	27	24	51	N-R Alien	16	8	24
Two or More	79	134	213	Two or More	6	20	26
Unknown	14	8	22	Unknown	0	1	1
White	1400	2442	3842	White	34	68	102
Total	1833	3022	4855	Total	67	99	166

c. Student-Athletes # By Sports Category

Men

	Basketball	Baseball	CC/Track	Football	Other
Am. Ind./AN	0	0	0	0	0
Asian	0	0	0	0	0
Black	7	0	0	0	3
Hispanic	0	0	0	0	1
Nat. Haw./PI	0	0	0	0	0
N-R Alien	1	0	0	0	15
Two or More	2	0	1	0	3
Unknown	0	0	0	0	0
White	5	0	9	0	20
Total	15	0	10	0	42

Women

	Basketball	CC/Track	Other
Am. Ind./AN	0	0	0
Asian	0	0	0
Black	0	0	2
Hispanic	0	0	0
Nat. Haw./PI	0	0	0
N-R Alien	0	0	8
Two or More	4	1	15
Unknown	0	0	1
White	10	10	48
Total	14	11	74

#Only student-athletes receiving athletics aid are included in this report.



NCAA DIVISION I GRADUATION RATES INSTITUTION REPORT INFORMATION

Introduction.

This information sheet and the NCAA Division I Graduation Rates Institution Report have been prepared by the NCAA, based on data provided by the institution in compliance with NCAA Bylaw 18.4.2.2.1 (admissions and graduation-rate disclosure) and the federal Student Right-to-Know Act. Please note, the NCAA will make this report public.

The Graduation Rates Institution Report gives graduation information about the most recent six-year graduating class of students and student-athletes who entered as freshmen in 2015-16. The graduation rate (percent) is based on a comparison of the number (N) of students who entered a college or university and the number of those who graduated within six years. For example, if 100 students entered and 60 graduated within six years, the graduation rate is 60 percent.

The Graduation Rates Institution Report provides information about two groups of students:

1. All Students.

All undergraduate students who were enrolled in a full-time program of studies for a baccalaureate degree; and

2. Student-Athletes.

Student-athletes who received athletics aid from the school for any period of time during their entering year. [Note: Athletics aid is a grant, scholarship, tuition waiver or other assistance from a college or university that is awarded on the basis of a student's athletics ability.]

Two different measures of graduation rates are presented in this report: Federal Graduation Rate and NCAA Division I Graduation Success Rate (GSR). The Federal Graduation Rate indicates the percentage of freshmen who entered and received athletics aid during a given academic year who graduated within six years. The GSR adds to the first-time freshmen, those students who entered midyear as well as student-athletes who transferred into an institution and received athletics aid. Both the Federal Graduation Rate and the GSR subtract students from the entering cohort who are considered allowable exclusions (i.e., those who either die or become permanently disabled, those who leave the school to join the armed forces, foreign services or attend a religious mission). In addition, the GSR subtracts those who left the institution prior to graduation, had athletics eligibility remaining and would have been academically eligible to compete had they returned to the institution.

Graduation Rates Report.

The box at the top of the Graduation Rates Institution Report provides the most recent class (i.e., 2015-16) and four-class Federal Graduation Rate (i.e., 2012-13 through 2015-16) for all students and for student-athletes who received athletics aid at this school. Additionally, this box provides GSR data (i.e., 2012-13 through 2015-16) for student-athletes.

1. Graduation- Rates Data.

The second section of the report provides Federal Graduation Rate and GSR data for all students, student-athletes and student-athletes by sport group. **(Note: Pursuant to the Student Right-to-Know Act, anytime a cell containing cohort numbers includes only one or two students, the data in that cell and one other will be suppressed so that no individual can be identified.)**

a. All Students.

This section provides the freshman-cohort graduation rates for all full-time, degree-seeking students by race or ethnic group. It shows the rate for men who entered as freshmen in 2015-16 and the four-class average, which includes those who entered as freshmen in 2012-13, 2013-14, 2014-15 and 2015-16. The same rates are provided for women. The total for 2015-16 is the rate for men and women combined, and the four-class average is for all students who entered in 2012-13, 2013-14, 2014-15 and 2015-16.

b. Student-Athletes.

This section provides the freshman-cohort graduation rates and the GSR for student-athletes in each race and ethnic group who received athletics aid. Information is provided for men and women separately and for all student-athletes.

c. Student-Athletes by Sports Categories.

This section provides the identified graduation rates as in 1-b for each of the eight sports categories. (The small letters indicate the value of N according to the legend at the bottom of 1-c.)

2. Undergraduate-Enrollment Data.

a. All Students.

This section indicates the total number of full-time, undergraduate, baccalaureate, degree-seeking students enrolled for the 2021 fall term and the number of men and women in each racial or ethnic group (not just freshmen).

b. Student-Athletes.

This section identifies how many student-athletes were enrolled and received athletics aid for the 2022-22 academic year, and the number of men and women in each racial or ethnic group.

c. Student-Athletes by Sports Categories. This section provides the enrollment data as identified in 2-b for each of the eight sports categories.

Graduation Success Rate Report

2013 - 2016 Cohorts: University of Wisconsin-Green Bay

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	-	-	Basketball	100	93
Basketball	100	60	Beach Volleyball	-	-
CC/Track	90	90	Bowling	-	-
Fencing	-	-	CC/Track	100	80
Football	-	-	Crew/Rowing	-	-
Golf	83	83	Fencing	-	-
Gymnastics	-	-	Field Hockey	-	-
Ice Hockey	-	-	Golf	86	67
Lacrosse	-	-	Gymnastics	-	-
Mixed Rifle	-	-	W. Ice Hockey	-	-
Skiing	86	86	Lacrosse	-	-
Soccer	89	42	Skiing	100	100
Swimming	92	76	Soccer	95	86
Tennis	-	100	Softball	86	58
Volleyball	-	-	Swimming	95	70
Water Polo	-	-	Tennis	-	70
Wrestling	-	-	Volleyball	92	73
Men's Non-NCAA	-	-	Water Polo	-	-
Sponsor. Sports	-	-	Women's Non-NCAA Sponsor.	-	-
			Sports		

APPENDIX E



MICHAEL ALEXANDER
Chancellor

NCAA Oversight Certification Letter

October 25, 2023

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 10/26/23.
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.

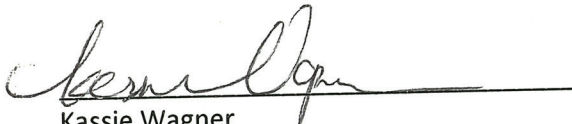
Sincerely,



Dr. Michael Alexander
Chancellor



Josh Moon
Director of Athletics



Kassie Wagner
Senior Associate AD/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

Single Year Graduation Success Rate

	2017	2018	2019	2020	2021	2022
Green Bay	93.8	89.1	88.7	91.5	92.3	95.0
All Division I	87.9	88.5	90.0	90.6	90.4	90.9
DI Subdivision	91.1	92.2	92.1	92.5	92.3	92.3
Horizon	82.8	91.3	89.1	91.5	90.0	90.5



Single Year Academic Progress Rate (APR)

	2017	2018	2019	2020	2021	2022
Green Bay	991	992	985	972	961	984
All Division I	985	984	985	988	986	984
DI Subdivision	985	985	987	989	986	983
Horizon	983	988	985	984	985	985



The above graphs compare Green Bay student-athletes to the Horizon League and NCAA scores for GSR and APR.

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>\$4,823,771.14</u>				

APPENDIX I



December 29, 2022

Troy Arthur, Director of Academic and Membership Affairs
Jennifer Samble, Associate Director of Academic and Membership Affairs
National Collegiate Athletic Association
Indianapolis, IN

Dear Mr. Arthur and Ms. Samble:

Thank you for the letter dated November 30, 2022 informing us of our failure to meet the Division 1 sports sponsorship requirements for 2021-22. We are writing this letter to confirm UW-Green Bay's commitment to meeting all sports sponsorship and Division 1 membership requirements moving forward. We would also like to provide the Academic and Membership affairs team with a brief background on what led UWGB to fail to meet the sports sponsorship requirements and what strategies UWGB has implemented to ensure compliance moving forward.

History

In April, 2019 UWGB made the decision to cut athletic tuition waivers from the men's and women's nordic ski teams due to ongoing budget shortfalls within the University - this resulted in almost all athletic aid being removed from these 2 sports. In April 2020, the university dropped men's and women's tennis due to COVID-19 fallout and continued budget shortfalls within the University. This left the institution with 14 total sport programs, the NCAA Division 1 minimum.

Furthermore, UWGB's long-time senior compliance administrator resigned in spring, 2020, the Chancellor resigned in August, 2019, and in May, 2021, UWGB's athletic director resigned. These personnel changes did not help with steady communication with university leadership on the University's overall plan for continued NCAA compliance with Division 1 membership requirements. Furthermore, no action was taken to mitigate the decisions listed above until fall, 2021.

Strategies to ensure compliance moving forward

- August, 2021: UWGB hired the first ever full-time men's and women's ski coach (1 FTE) that only has responsibilities for the nordic ski programs.
- October, 2021: UWGB reinstated tuition waivers for the men's and women's ski team at similar cash equivalent levels to 2019.
- February, 2022: UWGB Foundation received a \$150,000 gift from a donor to support the elevation and sustainability of the ski programs.
- December, 2022: UWGB has 8 men and 5 women on the active rosters for men's and women's nordic ski and has a set plan to meet the minimum sports sponsorship requirements for both sports by mid-January, 2023.
- Spring, 2023: UWGB will continue to recruit and expand the ski rosters to ensure there is no possibility of falling below sports sponsorship requirements in the future.

Mr. Troy Arthur
Ms. Jennifer Samble
December 29, 2022 Page No. 2

- Spring, 2023: UWGB will add additional tuition waivers to various sport programs to ensure the "floor" of total athletic aid distributed annually is well beyond the required NCAA thresholds outlined in Bylaw 20.

UWGB is committed to Division 1 athletics and will ensure the above steps continue throughout the probation period and beyond. Furthermore, the University will provide additional, ongoing resources to the athletics department to ensure all Division 1 membership requirements are exceeded each and every year.

Sincerely,



Josh Moon
Director of Athletics

Cc: Ms. Julie Roe Lach, Commissioner, Horizon League
Dr. Michael Alexander, Chancellor, UW-Green Bay



November 30, 2022

VIA EMAIL

Mr. Josh Moon
Director of Athletics
University of Wisconsin-Green Bay
2420 Nicolet Drive
Green Bay, Wisconsin 54311-7001

Dear Mr. Moon:

It was nice speaking with you on November 21, 2022, regarding the University of Wisconsin-Green Bay sports-sponsorship requirement. As we discussed last week, I am writing to inform you that based on the information submitted as part of the 2021-22 sports-sponsorship/demographic form, your institution did not satisfy the NCAA Division I sports-sponsorship requirements set forth in NCAA Bylaw 20.10.6 for the 2021-22 academic year.

Specifically, the information indicates your institution satisfied the minimum contest requirements for only 12 sports (six men's sports and six women's sports). Please note that as set forth in Bylaw 20.5.5.1.2.1, your institution's entire athletics program shall be placed on probation for one year (the 2022-23 academic year). An institution shall be afforded the one-year probationary period for failure to meet sports-sponsorship criteria only once in every 10-year period, beginning with the 2021-22 academic year.

In addition, per Bylaw 20.5.5.1.2.2, if an institution fails to meet the sports-sponsorship criteria at the end of the probationary year or is ineligible for the once-in-10-year probationary period, it shall be placed in restricted membership. It shall not be eligible for NCAA championship competition in all sports (both men's and women's) in the first academic year after the probationary year (or the first academic year after failure to meet the requirements if the institution is ineligible for the once-in-10-year probationary period). If the institution cannot certify compliance with the division criteria at the end of that year, it shall forfeit its membership in the Association.

Mr. Josh Moon
November 30, 2022
Page No. 2

I hope this information is helpful and urge you to take the necessary steps to ensure your institution satisfies the sports-sponsorship requirements for the 2022-23 academic year and thereafter. Please feel free to contact me if you have any questions.

Sincerely,



Jennifer N. Samble
Associate Director of Academic and Membership Affairs

JNS:cm

cc: Ms. Julie Roe Lach

GENERAL LEDGER CLEARING ACCOUNTS UPDATE

REQUESTED ACTION

For information and discussion.

SUMMARY

The UW Administration Office of Finance will present a second update on management's response to the General Ledger Clearing Accounts audit report issued by the Office of Internal Audit in February 2023, which was presented to and discussed by the Board of Regents Audit Committee in March 2023.

Julie Gordon, Senior Associate Vice President for Finance for UW Administration, and Mark Haakenson, Controller at UW-La Crosse, provided an initial update on management's response to the Audit Committee in July 2023.

Presenter

- Julie Gordon, Senior Associate Vice President for Finance, UW Administration