

BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM

Audit Committee

Thursday, February 9, 2023
8:45 a.m. – 10:00 a.m.

Varsity Hall I, 2nd Floor
Union South, UW-Madison
1308 W. Dayton Street
Madison, Wisconsin
& via Zoom Videoconference

- A. Calling of the Roll
- B. Declaration of Conflicts
- C. Approval of the Minutes of the December 8, 2022 Audit Committee meeting and the December 8, 2022 Joint Audit Committee/Business & Finance meeting
- D. Internal Audit
 - 1. Fiscal Year 2023 Audit Plan Progress Report
 - 2. Summarized Results of Audits Recently Issued
- E. Risk Management
 - 1. Cyber Insurance Renewal Update
- F. Office of Compliance and Integrity
 - 1. Status of SYS 625 and Youth Protection Activities
- G. UW-Madison NCAA Division I Athletics 2021-22 Report

FISCAL YEAR 2023 AUDIT PLAN PROGRESS REPORT

REQUESTED ACTION

For information and discussion only.

SUMMARY

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

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

Presenter(s)

- Lori Stortz, Chief Audit Executive

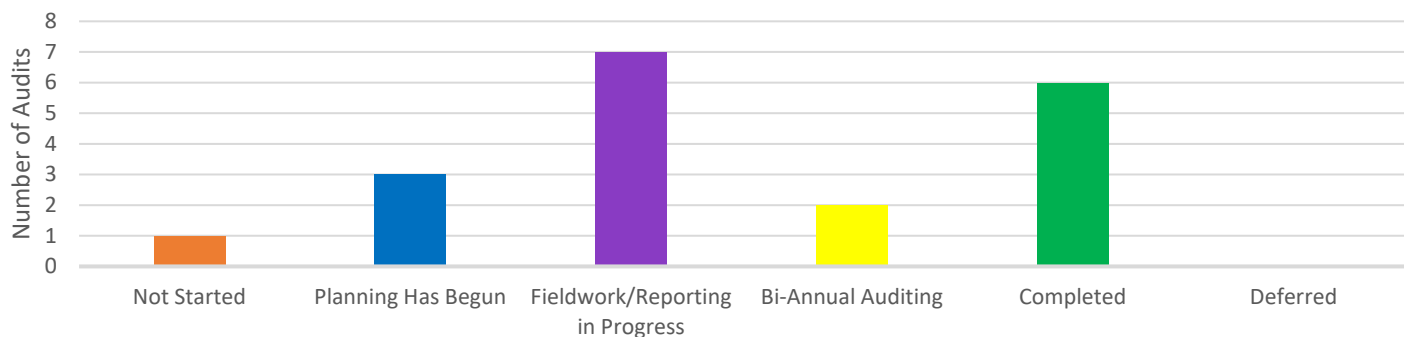
ATTACHMENTS

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

UW SYSTEM ADMINISTRATION

**OFFICE OF INTERNAL AUDIT
FISCAL YEAR 2023
AUDIT PLAN PROGRESS**

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



SUMMARIZED RESULTS OF AUDITS RECENTLY ISSUED

REQUESTED ACTION

For information and discussion only.

SUMMARY

Since the December 8, 2022 meeting of the Audit Committee, the Office of Internal Audit has issued the following reports:

- NCAA Athletics Division I Agreed-Upon Procedures Engagement – Executive Summary
 - NCAA Agreed-Upon Procedures Report – UW-Green Bay
 - NCAA Agreed-Upon Procedures Report – UW-Milwaukee
- Recruitment and Admission of International Students Audit – Executive Summary

Presenter(s)

- Lori Stortz, Chief Audit Executive

BACKGROUND

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

CYBER INSURANCE RENEWAL UPDATE

REQUESTED ACTION

For information and discussion only.

SUMMARY

An update on UW System's 2022 cyber insurance renewal will be provided.

Presenter(s)

- Angela Ryan, Director, Risk Management
- Edward Murphy, Associate Vice President and Chief Information Security Officer

BACKGROUND

Since 2015, UW System has been successfully negotiating and purchasing cyber insurance systemwide for its 13 institutions. However, over the course of the last two years, market conditions and non-uniform controls across all institutions have resulted in a decrease in benefits and an increase in premiums. We were fortunate to see a slight increase in benefits and coverage for the 2023 calendar year. Details of this coverage will be shared with the Audit Committee during this meeting.

UW System will be pursuing longer term options and solutions to reduce cyber risk and improve operational resiliency through critical, long-term planning for its information security operations systemwide.

STATUS OF SYS 625 AND YOUTH PROTECTION ACTIVITIES**REQUESTED ACTION**

Item for information and discussion only.

SUMMARY

The Office of Compliance and Integrity (OCI) has been working with UW System stakeholders to revise SYS 625, Youth Protection and Compliance. The revised policy was sent to the Finance and General Administration Policy Group for the formal approval process and is routed to UW System President Rothman for signature. OCI continues to support campus efforts through monthly meetings and providing professional development. In January 2023, OCI hosted the annual Youth Programming and Compliance Conference in Madison and had a virtual option. Day one was geared towards Precollege Liaisons and campus stakeholder involved in the implementation of SYS 625, Youth Protection and Compliance, while the second day focused on key elements of effective programming for youth activities. As campuses prepare for spring and summer activities at pre-pandemic levels, OCI will continue to provide campuses guidance with campus policies and begin work in other areas involving minors.

Presenter(s)

- Paige Smith, UW System Chief Compliance Officer
- Prenicia Clifton, Director of Youth Protection and Compliance

BACKGROUND

UW System institutions offer hundreds of academic and recreational programs/activities to youth (ages 5-18 years old) and have operated these activities independently of each other. Under the guidance of the Director of Youth Protection and Compliance, UW System has been working with stakeholders to develop UW System Administrative (SYS) Policy 625, Youth Protection and Compliance, and best practices to empower institutions with the ability to implement the minimum youth protection standards required for minors on campus whether activities are sponsored by the university, organized by affiliated entities or a third party. The Risk Management's Minor Protection and Adult Leadership Policy has

been integrated into SYS 625 and will be rescinded once SYS 625 is approved by the UW System President.

Previous Action or Discussion

Resolution 11780, adopted 02/11/2022, created Regent Policy Document 23-3.

Related Policies

- Regent Policy Document, 23-3, Youth Protection, Compliance, and Data Collection
- SYS 625, "Youth Protection and Compliance"
- Regent Policy Document 20-19, "University of Wisconsin System Criminal Background Check Policy"
- Regent Policy Document 23-2, "Health, Safety and Security at UW System Institutions"
- Regent Policy Document 25-5, "Information Technology: Information Security"
- Chapter UWS 17, Wis. Admin. Code, Nonacademic Student Disciplinary Procedures • Chapter UWS 18, Wis. Admin. Code, Conduct on University Lands
- Wisconsin Statute Section 48.981(2)(a)
- 2011 Executive Order #54 Relating to Supplemental Mandatory Reporting Requirements of Child Abuse and Neglect
- Title IX of the Education Amendments Act of 1972 [20 U.S.C. § 1681]
- Jeanne Clery Disclosure Act [20 U.S.C. § 1092(f)]
- US Code of Federal Regulations [34 C.F.R. 668.46]

**UW-MADISON NCAA DIVISION I ATHLETICS
2021-22 REPORT**

REQUESTED ACTION

This item is for discussion purposes only.

SUMMARY

The University of Wisconsin-Madison ("UW") Division of Intercollegiate Athletics (Athletics Department) is dedicated to the mission of providing athletic opportunities to a wide range of students and creating an environment in which all student-athletes can achieve their academic and competitive goals, regardless of gender or ethnic backgrounds.

This report highlights the achievements of UW athletic teams in the National Collegiate Athletic Association this past year. In addition, it addresses the measures and benchmarks used to assess UW student athletes' academic success across sports and in comparison, to student athletes in the Big Ten and NCAA Division I. Also included are financial highlights for 2021-2022, a copy of the UW System Administration Office of Internal Audit compliance review, and a list of Level III & Level IV NCAA Violations. Each area is supplemented with detailed reports.

Presenter(s)

- Chris McIntosh, Director of Athletics, UW-Madison
- Marcus Sedberry, Deputy Athletic Director, UW-Madison
- Adam Barnes, Associate Athletic Director, CFO for Business Operations, UW-Madison
- Katie Ahrens Smith, Senior Associate Athletic Director & Senior Woman Administrator, UW-Madison
- Doug Tiedt, Senior Associate Athletic Director for Student Services, UW-Madison

BACKGROUND

Collegiate athletics includes high-profile activities that exist for the betterment of the student body, student-athletes, and the university. Athletic activities and programs provide valuable experiences for student-athletes, opportunities to engage the broader community and as a representative of the institution to the public. 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.

The Accountability Reporting Framework provides the Board with consistent information about each NCAA Division I athletics program, enhancing the Board's ability to effectively monitor the activities of UW System's Division I athletics programs.

Under the Regents' Accountability Reporting Framework, each UW System Division I athletics program is required to provide information to the Board annually describing the extent to which the program: 1) adheres to any performance standards implemented by an institution or its athletic board; 2) safeguards the welfare of all students; 3) maintains NCAA compliance; and 4) assures fiscal integrity. The attached report is submitted in accordance with those requirements.

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 Report to Board of Regents on Intercollegiate Athletics at UW-Madison

2021-22

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



February 9, 2023

2021-22 Executive Summary to Board of Regents

Introduction

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

The Athletics Department: Makeup, Mission, & Membership

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

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

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

On-Field Achievements

The UW experienced another successful season on the playing field, headlined by the Women’s Volleyball team’s first ever National Championship in 2021. The Football team marked the program’s 20th-straight bowl appearance, capped off with a victory in the 2021 Las Vegas Bowl. Earlier in the Fall, the Men’s Cross Country team won its fourth straight Big Ten Championship and placed 11th at the NCAA Championships. In the Spring, Women’s Swimming freshman student-athlete Paige McKenna was crowned NCAA National Champion in the 1650-yard freestyle. The Men’s Basketball team earned a share of the Big Ten Championship for the second time in the past three seasons, en route to another appearance in the NCAA Tournament. The Women’s Softball team returned to the NCAA Tournament, winning its first tournament game since 2019, and senior Men’s Track & Field student-athlete Olin Hacker capped off the UW Athletics playing season and his own career with a National Championship in the 5,000M race at the NCAA Outdoor Championships.

Financial Highlights

The full report contains the final budget, debt balances and payments, and endowments for the 2021-22 fiscal year (see Appendices C and D). The annual budget for the Athletics Department supports 23 sports and more than 800 student-athlete participation opportunities. The Athletics Department employs nearly 400 full-time staff. The Athletics Department hosts more than 1.8 million spectators each year and its economic impact has been estimated at \$757 million annually, with nearly 5,600 jobs supported and created.

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

Academic Measures

The figures presented in the executive summary are also located in each of the corresponding sections. Please refer to later sections if there are questions regarding the sources of this information.

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

The FGR is compiled by the U.S. Department of Education and measures the percentage of first-time, full-time freshmen who graduate within six years of entering their original four-year institution. The GSR differs from the FGR in that it excludes from the denominator those student-athletes who leave the institution in good academic standing and includes in the numerator those who transfer into the institution and go on to graduate. Lastly, the APR is a term-by-term calculation of the eligibility and retention of all student-athletes. A score of 1,000 means every student-athlete on that particular team stayed eligible and returned to school. Teams begin losing points for student-athletes who are not eligible and/or are not retained.

Of the eight student-athletes in the 2015-16 single-year FGR cohort for the three highest revenue men's and women's sports who did not graduate from the UW in six years, three transferred to other institutions and earned their degrees, one left early to pursue professional opportunities, and four student-athletes did not transfer or graduate.

The APR for UW student-athletes – used by the NCAA to hold institutions accountable for the academic progress of their student-athletes – was above 930 in all sports in the multiyear measure and in all but one sport in single-year measures. The GSR for UW student-athletes was 91% in 2021-22, which was two percentage points higher than the GSR for all NCAA Division I student-athletes (89%). The UW student-athlete four-year average FGR was 76% in 2021-22, compared to 76% for the Big Ten Conference, and 69% for all NCAA Division I student-athletes. The four-year average FGR for all UW-Madison students was 88%.

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

University of Wisconsin student-athletes carried a 3.34 cumulative grade-point average (GPA) at the end of the Spring 2022 term. After the Spring 2022 semester, 25 student-athletes carried a perfect 4.00 cumulative GPA. Between the Fall 2021 and Spring 2022 semesters, a total of 414 student-athletes earned Academic All-Big Ten honors.

UW undergraduate and graduate student-athletes currently major in 95 diverse areas of study. Consumer Behavior & Marketplace Studies, Personal Finance, Kinesiology, and Psychology are the most common majors among undergraduate student-athletes. Additionally, of these 95 areas of study, there are currently 72 different areas in which 10 or fewer student-athletes have declared as majors. A total of 169 current student-athletes graduated with either a Bachelor's or Master's degree during the 2021-22 academic year.

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

Agreed-Upon Procedures & Intercollegiate Athletics Budget Report

The full report contains reports from an independent auditor on the Athletics Department's agreed-upon procedures and budget report for the 2021-22 fiscal year.

Compliance

The Athletics Department recently underwent a compliance review by the UW System Administration Office of Internal Audit for the 2021-22 academic year. The review did not identify any audit comments to report.

The Athletics Department reported no Level I or Level II violations (formerly classified as "major" violations) and 18 Level III or Level IV violations (formerly classified as "secondary" violations) to the NCAA and Big Ten in 2021-22. These numbers are consistent with pre-pandemic reporting statistics.

INTERCOLLEGIATE ATHLETICS REPORT

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INTRODUCTION

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

I. DIVISION OF INTERCOLLEGIATE ATHLETICS

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

A. Mission of Intercollegiate Athletics

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

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

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

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

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

B. National Collegiate Athletic Association (NCAA)

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

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

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

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

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

C. History of Intercollegiate Athletics

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

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

The UW experienced another successful season on the playing field, headlined by the Women's Volleyball team's first ever National Championship in 2021. The Football team marked the program's 20th-straight bowl appearance, capped off with a victory in the 2021 Las Vegas Bowl. Earlier in the Fall, the Men's Cross Country team won its fourth straight Big Ten Championship and placed 11th at the NCAA Championships. In the Spring, Women's Swimming freshman student-athlete Paige McKenna was crowned NCAA National Champion in the 1650-yard freestyle. The Men's Basketball team earned a share of the Big Ten Championship for the second time in the past three seasons, en route to another appearance in the NCAA Tournament. The Women's Softball team returned to the NCAA Tournament, winning its first tournament game since 2019, and senior Men's Track & Field student-athlete Olin Hacker capped off the UW Athletics playing season and his own career with a National Championship in the 5,000M race at the NCAA Outdoor Championships.

For more information regarding the Athletics Department, visit www.uwbadgers.com.

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

Big Ten Conference

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

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

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

Men's Sports

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

Women's Sports

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

For more information regarding the Big Ten Conference, visit www.bigten.org.

Western Collegiate Hockey Association (WCHA)

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

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

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

II. FINANCIAL HIGHLIGHTS

A. 2021-22 Final Budget Report

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

B. 2021-22 Debt Balances & Payments Report

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

C. 2021-22 Value of Endowments Dedicated to Support Athletics

	Market Value	Cash/Interest
June 2022	\$124,267,994	\$4,759,918
June 2021	\$143,087,280	\$4,253,710

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

A. Measure 1: Academic Progress Rate (APR)

Please see **Appendix E** for the detailed NCAA 2020-2021 report. This report is the most recent publicly available data.

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

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

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

Number of Sports with a Multiyear APR below 930

Year	APR < 930
2021	0 sports
2020	0 sports
2019	0 sports

APR by Sport

Single-Year = 2020-21 academic year

Multiyear = 2017-18, 2018-19, 2019-20, 2020-21 (avg. of single-year rates)

Men's Sports	Single-Year APR	Multiyear APR	Multiyear DI NCAA Sport APR
Basketball	925	974	968
Cross Country	973	976	983
Football	987	992	964
Golf	1,000	1,000	988
Hockey	1,000	981	986
Rowing	-	-	-
Soccer	981	965	979
Swimming & Diving	960	987	986
Tennis	1,000	994	986
Track (I/O)	989	974	974
Wrestling	1,000	997	975
Women's Sports	Single-Year APR	Multiyear APR	Multiyear DI NCAA Sport APR
Basketball	978	981	983
Cross Country	1,000	1,000	990
Golf	1,000	1,000	993
Hockey	978	982	989
Rowing	991	994	990
Soccer	1,000	997	990
Softball	1,000	1,000	987
Swimming & Diving	1,000	1,000	993
Tennis	1,000	993	991
Track (I/O)	1,000	990	984
Volleyball	1,000	1,000	989

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

	Football	M. Basketball	M. Hockey
2020-2021	987	925	1,000
2019-2020	1,000	979	990
2018-2019	1,000	939	942

B. Measure 2: Graduation Success Rate (GSR)

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

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

Benchmark: Achieve a GSR for student-athletes that is equal to or greater than the median GSR for the Big Ten Conference. Note: 2022 reporting year represents multi-year GSR of 2012-2015 cohorts.

UW Student-Athletes vs. Median of Big Ten Conference

Year	UW S-A	Big Ten S-A
2022	91%	92%
2021	91%	92%
2020	91%	92%

Benchmark: Achieve a GSR for student-athletes that is equal to or greater than the GSR for all NCAA Division I student-athletes. Note: 2022 reporting year represents multi-year GSR of 2012-2015 cohorts.

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

Year	UW S-A	D1 S-A
2022	91%	89%
2021	91%	89%
2020	91%	88%

C. Measure 3: Federal Graduation Rate

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

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

	Football	Basketball	Hockey
2021-2022 (2015-2016 Cohort)	86%	60%	43%
2020-2021 (2014-2015 Cohort)	71%	100%	64%
2019-2020 (2013-2014 Cohort)	79%	80%	100%

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

	Basketball	Hockey	Volleyball
2021-2022 (2015-2016 Cohort)	50%	100%	80%
2020-2021 (2014-2015 Cohort)	100%	100%	n/a^
2019-2020 (2013-2014 Cohort)	67%	100%	67%

*There were 36 student-athletes in the 2015-2016 single-year FGR cohort for the three highest revenue men's and women's sports. Of the cohort, 28 student-athletes graduated from the UW in six years; of the other eight, three transferred to other institutions and earned their degrees, one left early to pursue professional opportunities, and four student-athletes did not transfer or graduate.

^There were zero student-athletes in the 2014-2015 single-year FGR cohort for the sport of Volleyball.

Benchmark: Achieve a student-athlete graduation rate that is equal to or greater than the rate for all UW-Madison students. Note: The 2022 reporting year represents 2015-16 entering freshman cohort. The four-class average combines the current cohort with the three previous freshman classes, using date from previous years.

UW Student-Athletes vs. All UW Madison Students

Year	Graduation Rate		Four-Class Average	
	UW S-A	UW	UW S-A	UW
2022	77%	89%	76%	88%
2021	74%	88%	75%	87%
2020	84%	85%	73%	86%

Benchmark: Achieve a student-athlete graduation rate that is equal to or greater than the rate for the Big Ten Conference. Note: The 2022 reporting year represents 2015-16 entering freshman cohort. The four-class average combines the current cohort with the three previous freshman classes, using date from previous years.

UW Student-Athletes vs. Median of Big Ten Conference

Year	Graduation Rate		Four-Class Average	
	UW S-A	Big Ten S-A	UW S-A	Big Ten S-A
2022	77%	76%	76%	76%
2021	74%	76%	75%	75%
2020	84%	79%	73%	74%

Benchmark: Achieve a student-athlete graduation rate that is equal to or greater than the rate for all Division I student-athletes. Note: The 2022 reporting year represents 2015-16 entering freshman cohort. The four-class average combines the current cohort with the three previous freshman classes, using date from previous years.

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

Year	Graduation Rate		Four-Class Average	
	UW S-A	D1 S-A	UW S-A	D1 S-A
2022	77%	69%	76%	69%
2021	74%	69%	75%	69%
2020	84%	69%	73%	68%

D. Additional Information: GPA & Major Selection

UW student-athletes carried a 3.34 cumulative grade-point average (GPA) at the end of the Spring 2022 term. After the Spring 2022 semester, 25 student-athletes carried a perfect 4.00 cumulative GPA. Between the Fall 2021 and Spring 2022 semesters, a total of 414 student-athletes earned Academic All-Big Ten honors.

UW undergraduate and graduate student-athletes currently major in 95 diverse areas of study. Consumer Behavior & Marketplace Studies, Personal Finance, Kinesiology, and Psychology are the most common majors among undergraduate student-athletes. Additionally, of these 95 areas of study, there are currently 72 different areas in which 10 or fewer student-athletes have declared as majors. A total of 169 current student-athletes graduated with either a Bachelor's or Master's degree during the 2021-22 academic year

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

E. Additional Information: Special Admissions of Student-Athletes

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

IV. COMPLIANCE PROCEDURES REVIEW

The Athletics Department recently underwent a compliance review by the UW System Administration Office of Internal Audit for the 2021-22 academic year. The review did not identify any audit comments to report. Please see **Appendix H** for the full report.

V. NCAA SELF-STUDY REPORT

The NCAA self-study report requirement no longer exists. In lieu of this report, please see **Appendix I** for the UW's 2021-22 review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics, as required by the Big Ten Conference.

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

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

VII. AGREED UPON PROCEDURES REPORT & INTERCOLLEGIATE ATHLETIC BUDGET REPORT

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

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Appendix A

UNIVERSITY OF WISCONSIN-MADISON

STANDARDS FOR SAFEGUARDING INSTITUTIONAL GOVERNANCE OF INTERCOLLEGIATE ATHLETICS

Introduction

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

Basic Principles

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

Organizational Governance Standards

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

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

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

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

Operational Standards for Athletics

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

1. Academic Support

Academic Success

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

Academic Integrity

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

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

² Wisconsin Statute Section 36.09(4).

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

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

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

Prevention of Improper Influence

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

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

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

2. Institutional, Conference, and NCAA Rules Compliance

Compliance Success

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

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

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

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

Prevention of Improper Influence

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

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

3. Admissions

Admission Decisions

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

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

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

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

Prevention of Improper Influence

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

4. Student Discipline and Codes of Conduct

University and Athletic Department Discipline

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

Prevention of Improper Influence

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

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

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

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

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

5. Medical and Athletic Training Services

Medical Decisions

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

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

Prevention of Improper Influence

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

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

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

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

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

6. Cost of Attendance

Determination of Cost of Attendance

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

Prevention of Improper Influence

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

Concern Reporting

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

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

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

Ongoing Obligations

1. Annual Review

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

2. Reporting Requirements

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

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

Appendix B

THE BIG TEN CONFERENCE STANDARDS FOR SAFEGUARDING INSTITUTIONAL GOVERNANCE OF INTERCOLLEGIATE ATHLETICS

Introduction

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

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

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

The Risks Associated with Failure to Implement Good Governance Policies

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

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

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

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

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

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

Basic Principles

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

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

Organizational Governance Standards

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

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

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

Operational Standards for Athletics

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

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

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

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

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

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

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

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

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

his/her designee(s).

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

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

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

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

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

Enforcement of the Policies

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

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

4. Enforcement.

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

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

5. Effective Date

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

2021-22 Wisconsin Athletics Budget Report

Please note that the figures presented below represent the University's accounting practices. Figures included in Appendix L conform to NCAA reporting requirements.

	2021-22	
	Budget	Actual
REVENUE		
Concessions & Catering	\$2,461,000	\$2,646,932
Conference Distributions	\$49,850,000	\$60,238,204
Events	\$2,475,000	\$1,444,423
Gift Funds	\$23,800,000	\$5,470,792
Multi Media	\$13,390,000	\$17,304,201
Other Revenue	\$7,455,017	\$11,658,976
Post Season	\$2,600,000	\$2,728,797
Ticket Sales	\$37,145,000	\$36,253,660
Transfers to Institution	(\$10,177,300)	(\$10,053,872)
TOTAL REVENUE	\$128,998,717	\$127,692,113
EXPENSE		
Salaries & Fringe Benefits	\$56,030,713	\$55,255,832
Debt Service	\$10,180,330	\$10,727,127
Financial Aid	\$12,889,986	\$11,546,553
Operational Expenses	\$46,875,473	\$46,106,263
Post Season Participation	\$3,000,000	\$3,889,410
TOTAL EXPENSE	\$128,976,502	\$127,525,185
NET SURPLUS/(DEFICIT)	\$22,215	\$166,928
Capital Projects	\$14,000,000	\$11,430,208

Ending Cash Balance \$204,438
(Unrestricted Fund Balance)

Appendix D

2021-22 University of Wisconsin Athletics Department Debt Balances & Payments Report

<u>Project</u>	<u>Outstanding Debt, as of 6/30/22</u>	<u>Debt Service Payment FY '22</u>
Environmental Management Center	8,791	9,993
Camp Randall Stadium Renovation (2004)	13,195,767	6,229,771
Crew House	840,094	456,164
Nielsen Tennis Stadium Floor	19	3
University Ridge Golf Course	70,290	13,311
Hockey/Swimming Facility	6,917,712	525,985
Student Athlete Performance Center	44,295,127	2,580,235
Camp Randall South End Zone Renovation (2022)	25,920,466	880,270
Kohl Center Addition & Renovation	<u>5,332,423</u>	<u>31,396</u>
Total Debt Service - GO Bonds	96,580,689	10,727,128

NCAA Division I 2020 - 2021 Academic Progress Rate Institutional Report

Institution: University of Wisconsin-Madison

Date of Report: 05/20/2022

This report is based on NCAA Division I Academic Progress Rate (APR) data submitted by the institution for the 2017-18, 2018-19, 2019-20 and 2020-21 academic years.

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

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

Sport (N)	Multiyear APR	2020-2021 APR	Percentile Rank within Sport	Percentile Rank within All Sports	By Sport - Men's					Private Institutions	Football Bowl Subdivision	Football Championship Subdivision	Division I (Non-Football)
					All Division I	Public Institutions							
Men's Basketball (357)	974	925	50th-60th	20th-30th	968	966				973	971	966	966
Men's Cross Country (318)	976	973	20th-30th	20th-30th	983	980				988	985	980	984
Football (257)	992	987	90th-100th	60th-70th	964	961				971	969	959	NA
Men's Golf (300)	1,000	1,000	90th-100th	80th-90th	988	988				990	990	985	988
Men's Ice Hockey (59)	981	1,000	30th-40th	30th-40th	986	987				986	991	993	985
Men's Swimming and Diving (131)	987	960	40th-50th	40th-50th	986	985				986	988	987	981
Men's Tennis (236)	994	1,000	60th-70th	60th-70th	986	986				987	986	987	985
Men's Wrestling (78)	997	1,000	90th-100th	70th-80th	975	976				973	981	970	964
Men's Track (292)	974	989	40th-50th	20th-30th	974	969				983	973	971	978
Men's Soccer (207)	965	981	10th-20th	10th-20th	979	976				982	980	980	978

- 1 Specific information on the playing and practice season penalty may be located in the AP General Summary document located on the Reports tab within the AP data collection portal.
- 2 The team is also subject to a penalty that was previously conditionally waived; however, the team failed to meet the condition and the penalty must now be imposed.
- 3 Denotes that team is not subject to ineligibility for postseason competition based on institutional, athletics and student resources and the team's Graduation Success Rate.
- 4 Denotes that team is not subject to ineligibility for postseason competition due to the team's demonstrated academic improvement.
- 5 The team's Level One penalty has been waived.
- 6 The team's Level Two penalty has been waived.
- 7 The team is subject to a penalty that was previously conditionally waived; however, the team failed to meet the condition and the penalty must now be imposed.
- 8 The team's Postseason ineligibility has been waived.
- 9 The institution's penalty waiver request is pending.
- 10 Denotes that team's APR data is under review.

NCAA Division I 2020 - 2021 Academic Progress Rate Institutional Report

Institution: University of Wisconsin-Madison

Date of Report: 05/20/2022

Sport (N)	Multiyear APR	2020-2021 APR	Percentile Rank within Sport	Percentile Rank within All Sports	All Division I	Public Institutions	Private Institutions	Football Bowl Subdivision	Football Championship Subdivision	Division I (Non-Football)
By Sport - Women's										
Women's Basketball (355)	981	978	30th-40th	30th-40th	983	981	987	984	981	983
Women's Cross Country (353)	1,000	1,000	90th-100th	80th-90th	990	988	992	991	987	992
Women's Rowing (88)	994	991	60th-70th	60th-70th	990	988	991	988	991	993
Women's Golf (268)	1,000	1,000	90th-100th	80th-90th	993	993	994	995	991	995
Women's Ice Hockey (35)	982	978	20th-30th	30th-40th	989	990	989	992	984	998
Softball (300)	1,000	1,000	90th-100th	80th-90th	987	986	990	989	985	988
Women's Swimming and Diving (194)	1,000	1,000	90th-100th	80th-90th	993	993	993	993	994	992
Women's Tennis (305)	993	1,000	50th-60th	60th-70th	991	990	992	991	989	993
Women's Volleyball (339)	1,000	1,000	90th-100th	80th-90th	989	988	992	991	986	990
Women's Track (344)	990	1,000	60th-70th	50th-60th	984	982	989	986	982	985
Women's Soccer (341)	997	1,000	70th-80th	70th-80th	990	989	993	992	988	991
By Sport - Co-Ed										

- Specific information on the playing and practice season penalty may be located in the AP General Summary document located on the Reports tab within the AP data collection portal.
- The team is also subject to a penalty that was previously conditionally waived; however, the team failed to meet the condition and the penalty must now be imposed.
- Denotes that team is not subject to ineligibility for postseason competition based on institutional, athletics and student resources and the team's Graduation Success Rate.
- Denotes that team is not subject to ineligibility for postseason competition due to the team's demonstrated academic improvement.
- The team's Level One penalty has been waived.
- The team's Level Two penalty has been waived.
- The team is subject to a penalty that was previously conditionally waived; however, the team failed to meet the condition and the penalty must now be imposed.
- The team's Postseason ineligibility has been waived.
- The institution's penalty waiver request is pending.
- Denotes that team's APR data is under review.

Graduation Success Rate Report

2012 - 2015 Cohorts: University of Wisconsin-Madison

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	-	-	Basketball	100	75
Basketball	82	69	Bowling	-	-
CC/Track	86	70	CC/Track	91	79
Fencing	-	-	Crew/Rowing	97	91
Football	88	79	Fencing	-	-
Golf	80	80	Field Hockey	-	-
Gymnastics	-	-	Golf	100	90
Ice Hockey	81	57	Gymnastics	-	-
Lacrosse	-	-	W. Ice Hockey	96	95
Mixed Rifle	-	-	Lacrosse	-	-
Skiing	-	-	Skiing	-	-
Soccer	73	56	Soccer	100	84
Swimming	86	57	Softball	100	76
Tennis	100	91	Swimming	100	77
Volleyball	-	-	Tennis	89	67
Water Polo	-	-	Volleyball	100	78
Wrestling	88	79	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

Appendix G

UW Student-Athlete Majors vs. UW Student Body Majors (as of 1/6/23) **UNDERGRADUATE STUDENTS**

Undergraduate Major	# S-A Majors*	S-A %	# UW Majors*	UW %
Agricultural and Applied Economics	1	0.14%	46	0.13%
Agricultural Business Management	5	0.70%	57	0.16%
Agronomy	2	0.28%	23	0.07%
Animal Sciences	3	0.42%	149	0.42%
Anthropology	1	0.14%	65	0.18%
Art	6	0.84%	214	0.61%
Biochemistry (CALS)	5	0.70%	279	0.79%
Biochemistry (L&S)	4	0.56%	238	0.68%
Biological Systems Engineering**	4	0.56%	75	0.21%
Biology (CALS)	18	2.53%	532	1.51%
Biology (L&S)	6	0.84%	622	1.77%
Biomedical Engineering	13	1.83%	734	2.08%
Botany	1	0.14%	27	0.08%
Business: Accounting	8	1.13%	367	1.04%
Business: Actuarial Science	3	0.42%	217	0.62%
Business: Analytics	2	0.28%	148	0.42%
Business: Finance, Investment and Banking	31	4.36%	1,392	3.95%
Business: Information Systems	4	0.56%	158	0.45%
Business: International Business	3	0.42%	206	0.59%
Business: Management and Human Resources	7	0.98%	360	1.02%
Business: Marketing	18	2.53%	808	2.29%
Business: Operations and Technology Mgmt.	6	0.84%	123	0.35%
Business: Real Estate and Urban Land Econ.	18	2.53%	607	1.72%
Business: Risk Management and Insurance	8	1.13%	232	0.66%
Business: Supply Chain Management	5	0.70%	219	0.62%
Chemical Engineering	4	0.56%	547	1.55%
Chemistry	1	0.14%	195	0.55%
Chinese	1	0.14%	28	0.08%
Civil Engineering	15	2.11%	379	1.08%
Communication Arts	29	4.08%	615	1.75%
Communication Sciences and Disorders (EDU)	1	0.14%	19	0.05%
Communication Sciences and Disorders (L&S)	2	0.28%	193	0.55%
Community and Environmental Sociology	1	0.14%	44	0.12%
Community and Nonprofit Leadership	6	0.84%	104	0.30%
Computer Engineering	2	0.28%	624	1.77%
Computer Sciences	15	2.11%	2,209	6.27%
Conservation Biology	1	0.14%	168	0.48%
Consumer Behavior and Marketplace Studies	51	7.17%	761	2.16%
Data Science	13	1.83%	914	2.60%
Economics	28	3.94%	1,123	3.19%
Education Studies	2	0.28%	43	0.12%
Electrical Engineering	6	0.84%	435	1.24%
Elementary Education**	7	0.98%	226	0.64%

Undergraduate Major	# S-A Majors*	S-A %	# UW Majors*	UW %
Engineering Mechanics	3	0.42%	219	0.62%
Engineering Physics	2	0.28%	36	0.10%
English	2	0.28%	280	0.80%
Environmental Sciences	5	0.70%	90	0.26%
Environmental Studies	6	0.84%	220	0.62%
French	1	0.14%	41	0.12%
Genetics and Genomics	1	0.14%	359	1.02%
Geography	1	0.14%	70	0.20%
Geological Engineering	1	0.14%	28	0.08%
Geology and Geophysics	2	0.28%	43	0.12%
German	2	0.28%	20	0.06%
Global Health	2	0.28%	330	0.94%
Health Promotion and Health Equity	24	3.38%	240	0.68%
History	4	0.56%	308	0.87%
Human Development and Family Studies	14	1.97%	338	0.96%
Industrial Engineering	2	0.28%	317	0.90%
Interior Architecture**	5	0.70%	78	0.22%
International Studies	6	0.84%	256	0.73%
Journalism	3	0.42%	474	1.35%
Kinesiology**	38	5.34%	207	0.59%
Landscape and Urban Studies	1	0.14%	38	0.11%
Latin American, Caribbean and Iberian Studies	1	0.14%	17	0.05%
Legal Studies	11	1.55%	317	0.90%
Life Sciences Communication	22	3.09%	166	0.47%
Mathematics	2	0.28%	490	1.39%
Mechanical Engineering	12	1.69%	1,217	3.46%
Microbiology	3	0.42%	102	0.29%
Molecular and Cell Biology	1	0.14%	86	0.24%
Music	1	0.14%	123	0.35%
Neurobiology	14	1.97%	678	1.93%
Nuclear Engineering	1	0.14%	59	0.17%
Nursing**	6	0.84%	317	0.90%
Nutritional Sciences**	4	0.56%	121	0.34%
Personal Finance	48	6.75%	424	1.20%
Philosophy	2	0.28%	142	0.40%
Physical Education**	6	0.84%	28	0.08%
Political Science	19	2.67%	881	2.50%
Psychology	40	5.63%	1,418	4.03%
Rehabilitation Psychology	13	1.83%	98	0.28%
Social Welfare	1	0.14%	132	0.37%
Sociology	6	0.84%	197	0.56%
Spanish	5	0.70%	308	0.87%
Special Education	1	0.14%	64	0.18%
Statistics	5	0.70%	242	0.69%
Textiles and Fashion Design	4	0.56%	96	0.27%
Wildlife Ecology	2	0.28%	99	0.28%
Zoology	1	0.14%	116	0.33%
Total	724	101.6%	28,455[^]	80.8%

Note: As students with more than one major are counted as one unit in each major, the total number of majors may exceed the total number of students. **Students who have not declared majors are not included in these calculations.**

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

^ This number represents only the majors listed above. The total number of undergraduate students with a major equals 30,107.

Appendix H



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

November 21, 2022

Chris McIntosh, Director of Athletics
University of Wisconsin–Madison
Kellner Athletic Office Building
1440 Monroe Street
Madison, WI 53711

Dear Athletic Director McIntosh:

We have completed an internal audit of *National Collegiate Athletic Association (NCAA) Compliance* at the University of Wisconsin–Madison (UW-Madison) for the period of July 1, 2021 through June 30, 2022. Our audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*. While performing this audit, we did not identify any audit comments.

This communication is intended solely for the information of management of UW-Madison and UW System Administration. This restriction is not intended to limit the distribution of this communication, which upon final issuance, is a matter of public record.

We greatly appreciate the assistance and cooperation of staff within the UW-Madison Athletic Department, who provided information during the performance of this audit.

Best regards,

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

Amanda Nehmer
Director, Office of Internal Audit

cc: Jennifer Mnookin, Chancellor
Katie Smith, Senior Associate Athletic Director & Sr. Woman Administrator
Joel Ott, Director of Compliance
Brady Minter, Associate Director of Compliance
Rob Cramer, Interim Vice Chancellor for Finance and Administration
David Murphy, Associate Vice Chancellor for Finance
David Honma, Assistant Vice Chancellor for Finance and Administration, Controller

BACKGROUND

The Office of Internal Audit performed an audit of *NCAA Compliance* in accordance with the *2023 Audit Plan*, as approved by the Audit Committee of the Board of Regents.

The objective of this audit was to evaluate the UW-Madison Athletic Department's compliance program in accordance with the *NCAA 2021-22 Division I Manual (manual)* for selected topics.

Our audit included the recommended procedures suggested by the comprehensive program in the *NCAA Division I Compliance Audit Guide* published by the Association of College and University Auditors (ACUA). This comprehensive program provides a general understanding of the compliance system and prescribes substantive work involving testing and data examination. Our procedures tested the following compliance areas that we determined were high risk from July 1, 2021 through June 30, 2022:

- Governance and Organization
- Financial Aid Administration
- Initial Eligibility
- Continuing Eligibility
- Transfer Eligibility
- Recruiting – Off Campus
- Recruiting – On Campus
- Playing and Practice Seasons
- Camps and Clinics
- Amateurism

REPORTING INTERNAL AUDIT RESULTS

The completion and results of the audit will be communicated in an executive summary to the Audit Committee of the Board of Regents.

We did not identify any audit comments during our audit.

Appendix I

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics University of Wisconsin- Madison's Annual Report for 2021-22

As required by the Big Ten Conference and University of Wisconsin-Madison's Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), the University has conducted its annual review of the effectiveness of the Standards. The time period covered by this review is August 1, 2021 through July 31, 2022. A copy of the University's Standards (Appendix omitted), is included with this Annual Report as Exhibit 1.

Organizational Governance Standards

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

Operational Standards

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

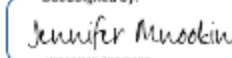
- Senior Associate Athletic Director for Student Services, Mr. Doug Tiedt;
- Senior Associate Athletic Director for Compliance & Senior Woman Administrator, Ms. Katie Smith;
- Associate Vice Provost & University Registrar, Mr. Scott Owczarek;
- Director of Admissions and Recruitment, Mr. André E. Phillips;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


Each of these members of the University community has provided a written statement comparing their own knowledge and experiences with the requirements of the Standards. These written

statements have also been attached to this Annual Report as Exhibit 2. During these reviews, no instances of potential non-compliance during the year under review were identified.

Conclusion

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

DocuSigned by:

J05A724E7D9C48B
1/11/2023
Jennifer Mnookin, Chancellor (date)

DocuSigned by:

0C42B486C76E4E7
1/11/2023
Chris McIntosh, Director of Athletics (date)

DocuSigned by:

6B2D1ED6C9C74E7
1/13/2023
Ann Sheehy, Athletic Board Chair (date)

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

Introduction

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

Basic Principles

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

Organizational Governance Standards

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

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

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

and responsibilities set forth in the University's Faculty Policies and Procedures.¹ The "authority of the faculty" in the University's shared-governance system must be understood in the context of the Chancellor being ultimately responsible for the institutional control of athletics.

However, Wisconsin law recognizes that chancellors are expected to consult with faculty in discharging their responsibilities and recognizes the role of the faculty in governance.² In this way, University faculty has the shared responsibility for academic and educational activities and faculty personnel matters.³

Operational Standards for Athletics

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

1. Academic Support

Academic Success

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

Academic Integrity

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

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

² Wisconsin Statute Section 36.09(4).

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

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

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

Prevention of Improper Influence

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

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

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

2. Institutional, Conference, and NCAA Rules Compliance

Compliance Success

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

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

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

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

Prevention of Improper Influence

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

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

3. Admissions

Admission Decisions

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

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

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

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

Prevention of Improper Influence

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

4. Student Discipline and Codes of Conduct

University and Athletic Department Discipline

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

Prevention of Improper Influence

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

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

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

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

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

5. Medical and Athletic Training Services

Medical Decisions

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

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

Prevention of Improper Influence

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

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

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

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

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

6. Cost of Attendance

Determination of Cost of Attendance

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

Prevention of Improper Influence

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

Concern Reporting

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

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

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

Ongoing Obligations

1. Annual Review

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

2. Reporting Requirements

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

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

Exhibit 2

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Statement of Doug Tiedt

To Whom It May Concern:

As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2021 through July 31, 2022.

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

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

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

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

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

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

DocuSigned by:

"d.a.tiedt@uconn.edu"

Douglas A. Tiedt, Sr. Assoc. AD

11/8/2022

(date)

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Statement of Katie Smith

To Whom It May Concern:

As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2021 through July 31, 2022.

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


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

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

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

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

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

DocuSigned by:

Katie Smith, Sr. Assoc. AD & SWA
11/17/2022
(date)

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Statement of Scott Owczarek

To Whom It May Concern:

As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2021 through July 31, 2022.

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

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

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

DocuSigned by:  -----	11/8/2022
Scott Owczarek, Associate Vice Provost & University Registrar	(date)

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Statement of André E. Phillips

To Whom It May Concern:

As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2021 through July 31, 2022.

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

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

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

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

DocuSigned by:
André E. Phillips
10C1C7DFC75AA42

11/17/2022

André E. Phillips, Director of Admissions and Recruitment (date)

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Statement of Christina Olstad

To Whom It May Concern:

As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2021 through July 31, 2022.

I am the Dean of Students within Student Affairs. In that role I oversee the Office of Student Conduct and Community Standards ("OSCCS") and the individuals responsible for investigating and adjudicating student conduct at the University report to me. In this position I was made aware of potential issues related to student conduct throughout the year under review and was informed of any issues or problems related to student-athlete conduct at the University.

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

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

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

DocuSigned by:

christina.olstad@wisc.edu

Christina Olstad, Dean of Students

11/8/2022

(date)

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Statement of Michael Moll

To Whom It May Concern:

As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2021 through July 31, 2022.

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

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

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

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

DocuSigned by:

Michael Moll

11/8/2022

Michael Moll, Asst. AD for Sports Medicine (date)

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Statement of Dr. David T. Bernhardt

To Whom It May Concern:

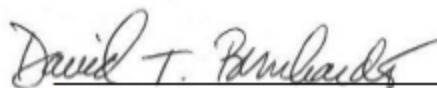
As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my experiences during the year under review, which I understand to be August 1, 2021 through July 31, 2022.

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

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

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

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



Dr. David T. Bernhardt

11/29/22

(date)

Standards for Safeguarding Institutional Governance of Intercollegiate Athletics

Statement of Helen Faith

To Whom It May Concern:

As part of the University of Wisconsin-Madison's annual internal review of the effectiveness of its Standards for Safeguarding Institutional Governance of Intercollegiate Athletics ("Standards"), I have been asked to review the requirements of the Standards and compare them with my office's experiences during the year under review, which I understand to be August 1, 2021 through July 31, 2022.

I am the Director of the Office of Student Financial Aid. The individual responsible for compiling and determining the University's cost of attendance, the Associate Director for Federal Awards, reports to me in my role as Director. I would expect to be kept informed of any issues or problems related to the calculation of cost of attendance or application of cost of attendance to a student-athlete at the University.

With regard to Section 6 of the Standards, "Cost of Attendance," I am not aware of any non-compliance during the year under review, and have confirmed the same with the Associate Director for Federal Awards. More specifically, in my role as Director, I confirm the following:

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

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

DocuSigned by:

Helen Faith

2024/12/10 09:25:14 AM

11/11/2022

Helen Faith, Director of the Office of Student Financial Aid (date)

Appendix J

2021-22 Summary of Big Ten & Level III/IV NCAA Violations			
Sport/Department	Occurred	Bylaw(s) or Rule (s) Involved	Violation
Football	8/20/2021	13.4.1.1	The Football program sent personalized recruiting graphics to the high school coaches of four PSAs prior to the permissible age for the PSAs to receive such correspondence.
Men's Track & Field	8/16/2021	13.02.5.2; 13.17.10	An assistant coach in Track & Field had impermissible, off-campus contact with a PSA during an evaluation period.
Wrestling	8/19/2021	17.02.19	A strength and conditioning coach posted a video on Instagram of current student-athletes engaging in voluntary athletically-related activities.
Men's Basketball	9/5/2021	13.6.7.9	During an official visit to the institution, a PSA engaged in an impermissible game day simulation by displaying technique associated with his sport while in uniform and on the practice court.
Women's Cross Country	9/20/2021	12.7.3.1; 12.7.3.4	Two student-athletes participated in practice prior to completing the NCAA Drug Testing Consent Form.
Women's Rowing	9/2/2021	13.1.1.3	Due to an error by the Compliance Office liaison for Women's Rowing, an Assistant Women's Rowing coach made impermissible phone calls on two occasions to a prospective student-athlete currently enrolled at an NAIA institution prior to receiving permission to contact from the NAIA school.
Football, Men's Basketball	9/8/2021	15.3.2.2	The institution provided fifteen SAs with athletics aid prior to issuing each SA a written statement outlining the amount, duration, conditions, and terms of their award.
Wrestling	11/1/2021	13.10.1.4	The institution publicized the campus visits of four Wrestling PSAs, who were seen in the background of a video posted on the institution's social media.
Men's Track & Field	11/8/2021	14.3.5.1	Prior to receiving final academic certification, one Men's Track & Field student-athlete was allowed to practice beyond the 45-day temporary certification period.
Football, Men's Hockey	Fall 2021	17.02.14; 17.1.7.7	During the Fall 2021 semester, three SAs performed student host duties on their respective designated required days off.
Wrestling	12/10/2021	13.1.1.1	Two coaches had impermissible off-campus contact with a PSA prior to the start of PSA's junior year of high school.
Men's Hockey	1/1/2022	13.4.1.3	An assistant coach made one phone call to a PSA prior to the permissible age for such calls.
Men's & Women's Track & Field	11/18/2021	11.01.6; 11.7.6.2.3.3	A volunteer coach was also employed in the Athletic Department as an hourly employee.
Men's Soccer	4/14/2022	13.4.1	An assistant coach sent a text message to a PSA prior to the permissible age for such correspondence.
Women's Swimming	4/17/2022	17.02.1; 17.1.7.8	One SA was not provided with one of two days off during one week outside of the playing season.
Men's Soccer	4/28/2022	13.4.1	The head coach sent a text message to a PSA prior to the permissible age for such correspondence.
Softball	6/22/2022	13.4.1	An assistant coach sent a text message to a PSA prior to the permissible age for such correspondence.
Women's Soccer	6/29/2022	13.4.1	The head coach sent an email to a PSA prior to the permissible age for such correspondence.

Appendix K



February 9, 2023

Ms. Karen Walsh, President, University of Wisconsin Board of Regents
Mr. Jay O. Rothman, President, University of Wisconsin System
1720 Van Hise Hall
1220 Linden Drive
Madison, WI 53706

Presidents:

In connection with your oversight of the University of Wisconsin-Madison's intercollegiate athletics program, we are confirming via this letter and supporting documents, to the best of our knowledge and belief, the following pertaining to 2021-22.

There were no instances of any major Level I or Level II compliance violations. We are aware of eighteen Level III or Level IV secondary violations of non-compliance with NCAA or Big Ten rules and regulations which were reported during 2020-21.

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

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

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


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


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


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

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

Very truly yours,


Chancellor


Sr. Associate Athletic Director/SWA


Athletic Director


Assistant AD for Compliance

University of Wisconsin • Intercollegiate Athletics
Kellner Hall - 1440 Monroe Street - Madison, Wisconsin 53711
(608) 262-1866 • www.uwbadgers.com



**University of Wisconsin-Madison
Division of Intercollegiate Athletics**

Statement of Revenues and
Expenditures – Budgetary Basis

June 30, 2022

Together with Independent Auditors' Report
and Independent Accountants' Report on
Agreed-Upon Procedures
Required by the Provisions of
NCAA Bylaw 3.2.4.17

University of Wisconsin-Madison Division of Intercollegiate Athletics

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Independent Auditors' Report

To the Chancellor of
University of Wisconsin-Madison

Opinion

We have audited the accompanying statement of revenues and expenditures - budgetary basis of the University of Wisconsin-Madison Division of Intercollegiate Athletics (the Athletic Department), for the year ended June 30, 2022, and the related notes to the statement of revenues and expenditures - budgetary basis, which collectively comprise the Athletic Department's financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above presents fairly, in all material respects, the revenues and expenditures of the Athletic Department as of June 30, 2022 in accordance with the budgetary basis of accounting described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Athletic Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the Athletic Department financial statements are intended to present the changes in financial position that are attributable to the transactions of the Athletic Department. The financial statements do not purport to and do not, present fairly the financial position of the University of Wisconsin - Madison, as of June 30, 2022, the changes in its financial position or, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Athletic Department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Baker Tilly US, LLP

Madison, Wisconsin
January 12, 2023

University of Wisconsin-Madison Division of Interscholastic Athletics

Statement of Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2022

	Football	Men's Basketball	Men's Hockey	Women's Volleyball	Women's Basketball	Other Sports	Not Team Related	Total
Revenues								
Ticket sales	\$ 28,395,805	\$ 5,978,062	\$ 2,272,258	\$ 713,277	\$ 143,856	\$ 220,876	\$ 393,729	\$ 38,117,093
Direct institutional support	2,482,068	269,441	485,374	428,471	254,943	3,039,875	956,835	7,926,997
Less transfers to institution	(6,590,086)	(860,493)	-	(35,025)	(84,413)	-	(288,497)	(7,926,997)
Indirect institutional support	-	-	-	-	-	-	3,028,185	3,028,185
Guarantees	-	-	10,850	-	-	-	-	10,850
Contributions	1,449,310	1,177,007	376,270	383,779	271,338	951,960	2,424,560	7,004,024
In-kind	-	13,064	-	-	-	-	36,373	50,037
Media rights	44,038,683	4,893,187	-	31,350	-	145,129	48,931,870	48,931,870
NCAA distributions	(1,098,706)	271,416	-	-	-	-	282,069	(545,264)
Conference distributions	7,272,697	-	-	-	-	-	-	7,272,697
Conference distributions of bow-generated revenue	434,483	315,109	213,743	43,057	21,658	920,675	3,466,974	4,486,024
Program, novelty, parking and concession sales	9,090,294	3,121,404	558,545	162,211	97,250	264,364	11,039,267	25,072,976
Royalties, licensing, advertisements and sponsorships	90,048	8,960	-	115,532	8,925	-	100,941	598,820
Sports camp revenues	-	-	-	-	-	-	4,524,420	4,524,420
Athletic restricted endowment and investments income	830,819	11,735	-	6,976	18,885	89,527	3,534,649	4,482,591
Other operating revenue	-	-	-	-	-	-	-	-
Bowl revenues	2,280,425	-	-	-	-	-	-	2,280,425
Total revenues	88,688,768	15,282,022	3,832,856	1,806,628	752,442	5,630,806	34,077,425	150,100,977
Expenditures								
Athletic student aid	\$ 5,112,659	\$ 867,269	\$ 1,132,914	\$ 906,702	\$ 682,628	\$ 9,327,907	\$ 649,570	\$ 18,676,577
Guarantees	2,300,000	385,000	69,300	20,000	51,000	13,300	-	2,848,600
Head coaching salaries, benefits and bonuses paid by the University and related entities	5,258,176	2,941,360	596,594	563,768	706,358	3,017,942	-	13,114,128
Coaches salaries, benefits and bonuses paid by the University and related entities	5,772,639	1,097,702	623,340	361,457	574,838	3,051,711	-	11,481,687
Support staff administrative salaries, benefits and bonuses paid by the University and related entities	3,544,706	463,421	307,796	243,502	248,067	329,873	25,919,013	31,096,478
Severance payments	-	-	200,000	-	188,500	-	-	388,500
Recruiting	857,490	178,965	89,568	75,306	122,536	460,825	1,536	1,786,016
Team travel	1,875,004	1,766,469	509,204	602,648	501,900	4,002,966	16,200	9,338,441
Sports equipment, uniforms and supplies	953,330	142,483	226,741	83,301	128,158	1,296,496	235,560	3,086,069
Game expenditures	765,634	341,316	249,328	190,205	228,316	219,678	2,224,264	2,224,264
Fundraising, marketing and promotion	-	-	-	125	-	-	3,338,127	3,338,127
Sports camp expenditures	18,892	15,700	-	36,188	8,231	71,819	146,826	300,663
Sport groups	-	-	-	-	-	-	211,015	211,015
Athletic facilities debt service, leases and rental fees	8,724,552	216,865	153,876	-	4,139	2,168,293	1,024,419	12,292,164
Direct overhead and administrative expenditures	857,985	174,309	89,876	92,191	86,951	496,443	23,674,818	25,472,573
Indirect institutional support	-	-	-	-	-	-	3,028,185	3,028,185
Medical expenditures and insurance	7,293	2,000	715	1,224	1,255	8,003	2,971,950	2,986,588
Memberships and dues	3,720	415	-	-	-	11,738	140,843	170,215
Student athlete meals	520,094	116,422	158,423	102,307	81,883	1,013,283	757,761	2,730,173
Other operating expenditures	138,591	130,513	17,255	16,708	17,259	81,963	328,805	730,294
Bowl expenditures	2,044,101	-	-	-	-	-	-	2,044,101
Bowl expenditures, coaching compensation/bonus	497,000	-	-	-	-	-	-	497,000
Total expenditures	39,255,866	8,849,874	4,425,345	3,364,639	3,633,044	25,571,940	62,706,475	147,807,183
Excess of revenues over (under) expenditures	\$ 49,432,902	\$ 6,432,148	\$ (592,489)	\$ (1,528,011)	\$ (2,880,602)	\$ (19,941,104)	\$ (28,629,050)	\$ 2,293,794

See notes to statement of revenues and expenditures - budgetary basis

University of Wisconsin-Madison Division of Intercollegiate Athletics

Index to Notes to Statement of Revenues and Expenditures – Budgetary Basis

June 30, 2022

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University of Wisconsin-Madison Division of Intercollegiate Athletics

Notes to Statement of Revenues and Expenditures – Budgetary Basis
June 30, 2022

1. Summary of Significant Accounting Policies

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

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

See also basis of accounting below.

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

Reporting Entity

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

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

An officially recognized booster organization has been established to aid the Athletic Department with its outreach booster efforts. This organization is not a component unit of the University and is not under the direct accounting control of the University or Athletic Department. As such, the accompanying statement of revenues and expenditures – budgetary basis excludes the financial activity of this booster organization. However, upon satisfying all donor restrictions, the accompanying statement of revenues and expenditures – budgetary basis includes those cash or in-kind contributions made to the Athletic Department by this recognized booster organization.

The recognized booster organization for the fiscal year ended June 30, 2022 is as follows:

Badger Basketball Boosters

University of Wisconsin-Madison Division of Intercollegiate Athletics

Notes to Statement of Revenues and Expenditures – Budgetary Basis

June 30, 2022

Basis of Accounting

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

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

Consistent with the budgetary basis of accounting, revenue and expenditures for sports camps are recorded and included in these statements based on a June 1, 2021 through May 31, 2022 fiscal year.

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

Measurement Focus

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

University of Wisconsin-Madison Division of Intercollegiate Athletics

Notes to Statement of Revenues and Expenditures – Budgetary Basis

June 30, 2022

Capital Assets

Capital assets acquired for Athletic Department purposes are recorded as expenditures in the statement of revenues and expenditures – budgetary basis when they are funded by operating revenues. Capital assets funded by debt issued by the State of Wisconsin are recorded as expenditures as the debt repayments are made by the Athletic Department.

Depreciation is not reflected in the statement of revenues and expenditures – budgetary basis. Depreciation is calculated using the straight-line method and reported in Note 9.

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

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

Compensated Absences

Under terms of employment, employees are granted sick leave and vacation time in varying amounts. Employees are allowed to accumulate unused sick leave and vacation time and carry it forward to future periods. The Athletic Department is charged for sick leave by the State of Wisconsin as the sick leave is earned. Amounts are accumulated by the State of Wisconsin in the accumulated sick leave fund in the state's Annual Comprehensive Financial Report. Therefore, no sick leave liability exists for the Athletic Department. Total vested vacation time and other compensated absences at June 30, 2022 were \$3,148,068.

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

Other Postemployment Benefits

The State of Wisconsin's health insurance program, a cost-sharing multiple employer, defined benefit plan, is an employer-sponsored program offering group medical coverage to eligible employees and retirees of the State of Wisconsin. Under this plan, retired employees of the State are allowed to pay the same healthcare premium as active employees creating an implicit rate subsidy for retirees. This implicit rate subsidy, which is calculated to cover pre-age 65 retirees, is treated as an Other Postemployment Benefit (OPEB) and results in an actuarial determined liability and expense in the State of Wisconsin's Annual Comprehensive Financial Report. Details of the plan are included in the Annual Comprehensive Financial Report of the State of Wisconsin for the year ended June 30, 2022. The liability and expense is computed for the entire State of Wisconsin and is not separately calculated for the Athletic Department.

University of Wisconsin-Madison Division of Intercollegiate Athletics

Notes to Statement of Revenues and Expenditures – Budgetary Basis

June 30, 2022

Claims and Judgments

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

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

Contributions

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

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

2. Long-Term Debt

The State of Wisconsin has issued various general obligation bonds, portions of which were for construction of various Athletic Department projects. Total University debt as of June 30, 2022 is \$871,507,287.

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

For the year ended June 30, 2022, the Athletic Department's debt service payments consisted of the following:

Principal on bonds and notes	\$ 8,009,971
Interest on bonds and notes	<u>2,717,157</u>
Total	<u>\$ 10,727,128</u>

University of Wisconsin-Madison Division of Intercollegiate Athletics

Notes to Statement of Revenues and Expenditures – Budgetary Basis

June 30, 2022

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

	Issue Year	Original Debt	Maturity Date	Average Interest Rates	Balance 6/30/22
Environmental Management Center	2021	\$ 9,632	04/15/23	5.00%	\$ 8,791
Total Environmental Management Center					8,791
Camp Randall	2013	5,744,354	04/16/25	4.00%	2,141,796
	2019	256,884	04/15/29	2.28%	256,884
	2020	3,787,211	04/15/30	2.30%	3,764,034
	2021	38,393	04/15/27	5.00%	38,393
	2021	11,480	04/15/23	5.00%	6,381
	2021	5,417,120	04/15/26	0.80%	5,141,189
	2022	1,847,090	04/15/23	5.00%	1,847,090
Total Camp Randall					13,195,767
Nielsen Stadium	2015	717	04/16/24	5.00%	4
	2021	13	04/15/27	5.00%	13
	2021	4	04/15/23	5.00%	2
Total Nielsen Stadium					19
Crew House	2020	446,986	04/15/30	2.30%	446,986
	2021	430,690	04/15/23	0.21%	393,108
Total Crew House					840,094
University Ridge Golf Course	2014	39,301	10/17/23	5.00%	20,602
	2014	62,443	04/14/28	5.00%	49,688
Total University Ridge Golf Course					70,290

University of Wisconsin-Madison Division of Intercollegiate Athletics

Notes to Statement of Revenues and Expenditures – Budgetary Basis

June 30, 2022

	Issue Year	Original Debt	Maturity Date	Average Interest Rates	Balance 6/30/22
Hockey/Swim Facility					
	2014	\$ 10,696	04/14/28	5.00%	\$ 10,696
	2015	276,685	04/16/27	5.00%	276,686
	2016	988,642	10/15/27	5.00%	766,890
	2016	5,819,190	10/17/30	4.66%	5,819,190
	2017	44,250	10/17/28	5.00%	44,250
Total Hockey/Swim Facility					6,917,712
Student Athlete Performance Center					
	2012	6,474,464	05/01/26	5.50%	1,525,555
	2015	1,327,671	04/14/23	5.00%	68,529
	2016	2,426,096	10/15/27	5.00%	1,687,721
	2016	1,495,866	04/16/36	5.00%	1,137,185
	2016	1,888,621	10/17/25	4.00%	1,888,621
	2016	514,981	04/14/23	4.00%	93,693
	2017	2,275,911	10/17/31	5.00%	2,251,948
	2017	151,559	04/16/38	5.00%	117,288
	2017	299,142	10/17/28	5.00%	299,142
	2017	840,265	10/17/34	4.00%	840,265
	2018	135,511	04/16/36	5.00%	64,913
	2018	23,552	04/15/39	5.00%	17,065
	2019	5,815,130	04/15/33	2.53%	5,815,130
	2020	24,870,931	04/15/42	2.49%	24,870,931
	2021	2,396,994	04/15/31	5.00%	2,396,994
	2021	447,344	04/15/25	5.00%	447,344
	2021	19,230	04/15/26	0.80%	19,230
	2021	8,763	04/15/29	1.40%	8,763
	2022	312,834	04/15/26	5.00%	312,834
	2022	431,976	04/15/32	2.61%	431,976
Total Student Athlete Performance Center					44,295,127
Camp Randall South End Zone (SEZ)					
	2020	5,671,289	04/16/41	4.00%	5,474,201
	2021	2,462,650	04/16/41	4.00%	2,376,015
	2021	12,248,024	04/16/42	4.00%	12,248,024
	2022	5,822,226	04/16/42	4.00%	5,822,226
Total Camp Randall SEZ					25,920,466
Kohl Center Addition and Renovation					
	2021	1,633,070	04/16/42	4.00%	1,633,070
	2022	3,699,353	04/16/42	4.00%	3,699,353
Total Kohl Center Addition and Renovation					5,332,423
Total					\$ 96,580,689

University of Wisconsin-Madison Division of Intercollegiate Athletics

Notes to Statement of Revenues and Expenditures – Budgetary Basis

June 30, 2022

Future general obligation debt repayment schedule:

Fiscal Year Ended June 30	Principal	Interest	Total
2023	\$ 7,854,801	\$ 3,406,307	\$ 11,261,108
2024	5,553,434	3,178,072	8,731,506
2025	7,874,597	2,939,626	10,814,223
2026	3,047,484	2,725,064	5,772,548
2027	2,097,509	2,609,234	4,706,743
2028–2032	21,402,039	10,864,956	32,266,995
2033–2037	25,415,333	6,250,963	31,666,296
2038–2042	23,335,492	2,351,468	25,686,960
Total	\$ 96,580,689	\$ 34,325,690	\$ 130,906,379

3. Long-Term Capital Leases

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

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

Equipment under capital leases	\$ 550,411
Less accumulated depreciation	<u>306,232</u>
Total	<u>\$ 244,179</u>

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

Fiscal Years Ending June 30	Principal	Interest	Total
2023	\$ 24,619	\$ 2,891	\$ 27,510
2024	25,864	1,645	27,509
2025	13,419	336	13,755
Total	<u>\$ 63,902</u>	<u>\$ 4,872</u>	<u>\$ 68,774</u>

University of Wisconsin-Madison Division of Intercollegiate Athletics

Notes to Statement of Revenues and Expenditures – Budgetary Basis

June 30, 2022

4. Campus Loan

As a result of the COVID-19 pandemic, the Athletic Department faced an operational shortfall. The University provided an internal loan to the Athletic Department in the amount of \$20,000,000 at 0 percent interest to be repaid over six years. The total outstanding internal loan amount as of June 30, 2022 is \$19,000,000.

For the year ended June 30, 2022, the Athletic Department's internal loan principal payments totaled \$1,000,000.

The following represents the unpaid balance of the internal loan for which the Athletic Department is financially responsible:

Fiscal Years Ending June 30:	Principal
2023	\$ 3,000,000
2024	3,330,000
2025	3,330,000
2026	4,670,000
2027	4,670,000
Total	<u>\$ 19,000,000</u>

5. Employees' Retirement System

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

All permanent employees expected to work over 600 hours a year are eligible to participate in the System. Covered employees are required by statute to contribute 6.55 percent of their salary to the plan.

Details of the plan are included in the Annual Comprehensive Financial Report of the State of Wisconsin for the year ended June 30, 2022.

6. Commitments and Contingencies

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

7. Under Armour Contract

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

University of Wisconsin-Madison Division of Intercollegiate Athletics

Notes to Statement of Revenues and Expenditures – Budgetary Basis

June 30, 2022

8. Related Party Transactions

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

9. Capital Assets

A summary of changes in capital assets follows:

	Balance 7/01/21	Additions	Deletions	Balance 6/30/22
Land	\$ 10,651,178	\$ -	\$ -	\$ 10,651,178
Buildings and fixtures	386,159,232	1,967,634	-	388,126,866
Construction in progress	15,499,466	34,823,306	-	50,322,772
Improvements other than buildings	20,072,898	-	-	20,072,898
Equipment	17,217,850	763,236	151,752	17,829,334
Total capital assets	449,600,624	37,554,176	151,752	487,003,048
Less accumulated depreciation for:				
Buildings and fixtures	149,716,271	10,455,517	-	160,171,788
Improvements other than buildings	10,976,985	281,770	-	11,258,755
Equipment	12,246,110	1,491,860	147,062	13,590,908
Total accumulated depreciation	172,939,366	12,229,147	147,062	185,021,451
Capital assets, net of depreciation	<u>\$ 276,661,258</u>			<u>\$ 301,981,597</u>

The total Athletic Department related capital projects expenditures for the year are \$10,430,208.

10. Risk Management

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

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

University of Wisconsin-Madison Division of Intercollegiate Athletics

Notes to Statement of Revenues and Expenditures – Budgetary Basis

June 30, 2022

11. Contributions and Endowments Held by the University of Wisconsin Foundation

As of June 30, 2022, the total value of the Athletic Department's dedicated endowments being held at the Foundation for the year is \$124,267,994. As provided in a Memorandum of Agreement with the Foundation, the Athletic Department will draw funds from the Foundation as needed and approved to finance expenditures of the Athletic Department. The total value of University endowments as of June 30, 2022 is \$4,503,003,122.

12. Suites and Tickets Given to University

In fiscal year 2021-2022, the Athletic Department contributed \$676,697 to the University in the form of event tickets, suite access and parking for events. The Athletic Department also waived donation requirements in the amount of \$129,242 for suites, premium seating and parking.

13. Excess Transfers to Institution

For the fiscal year ended June 30, 2022, the Athletic Department transferred \$2,126,874 to the Institution in excess of those funds allowed to be reported with the Less – Transfers to Institution category on the Statement of Revenues and Expenditures – Budgetary Basis.

14. Subsequent Events

In fiscal year 2022-23, the State of Wisconsin issued variable rate notes with a portion of the issuance to finance capital projects including the Camp Randall Stadium Renovation project (\$8,342,213 principal) and Kohl Center Addition project (\$5,000,000 principal) for the Athletic Department.

OTHER REPORTS (UNAUDITED)

Independent Accountants' Report on Applying Agreed-Upon Procedures for Affiliated and Outside Organizations

To the Chancellor of
University of Wisconsin-Madison

We have performed the procedures enumerated below, which were agreed to by the University of Wisconsin-Madison Division of Intercollegiate Athletics (the Athletic Department) and the National Collegiate Athletic Association (the NCAA), solely to assist you with respect to complying with NCAA Bylaw 3.2.4.17 for the year ended June 30, 2022. The University of Wisconsin-Madison Division of Intercollegiate Athletics is responsible for compliance with the requirements of NCAA Bylaw 3.2.4.17 for the year ended June 30, 2022.

The Athletic Department has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement of complying with NCAA Bylaw 3.2.4.17. Additionally, the Athletic Department and the NCAA have agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all of 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.

The procedures we performed are summarized as follows:

- a. We obtained a list of recognized booster organizations (organizations) and related statements of changes in cash of recognized organizations presented in Exhibit A for the year ended June 30, 2022. No audit procedures were performed on these statements in connection with our audit of the Statement of revenues and expenditures – budgetary basis.
- b. We confirmed with the appropriate office of the recognized booster organizations the cash receipts and disbursements of the organizations for the year ended June 30, 2022 as shown in Exhibit A.

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

We were engaged by the Athletic Department 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 audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Statement of changes in cash of recognized booster organizations for the 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.

We are required to be independent of the Athletic Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon-procedures engagement.

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

Baker Tilly US, LLP

Madison, Wisconsin
January 12, 2023

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University of Wisconsin-Madison Division of Intercollegiate Athletics

Statement of Changes in Cash of Recognized Booster Organizations

Year Ended June 30, 2022

	Beginning Cash Balance	Revenue Transfers From/(To) Foundation	Booster Cash Receipts	Expenditures On Behalf of Athletics	Expenditures On Behalf of Booster Organization	Ending Cash Balance
Badger Basketball Boosters	\$ 126,313	\$ -	\$ 162,818	\$ -	\$ (166,750)	\$ 122,381
Total	\$ 126,313	\$ -	\$ 162,818	\$ -	\$ (166,750)	\$ 122,381

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

University of Wisconsin-Madison Division of Intercollegiate Athletics

Notes to Statement of Changes in Cash of Recognized Booster Organizations
Year Ended June 30, 2022

1. Cash Receipts

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

2. Expenditures

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

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

Independent Accountants' Report on Applying Agreed-Upon Procedures for the University of Wisconsin-Madison Division of Intercollegiate Athletics

To the Chancellor of
University of Wisconsin-Madison

We have performed the procedures enumerated below, which were agreed to by the University of Wisconsin-Madison Division of Intercollegiate Athletics (the Athletic Department) and the National Collegiate Athletic Association (the NCAA), solely to assist you with respect to complying with NCAA Bylaw 3.2.4.17 for the year ended June 30, 2022. The University of Wisconsin-Madison Division of Intercollegiate Athletics is responsible for compliance with the requirements of NCAA Bylaw 3.2.4.17 for the year ended June 30, 2022.

The Athletic Department has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement of complying with NCAA Bylaw 3.2.4.17. Additionally, the Athletic Department and the NCAA have agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all of 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.

The procedures we performed and the associated findings are summarized as follows:

Minimum Agreed-Upon Procedures for Revenues

General

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

No findings were noted. See Exhibit B for explanation of variations greater than 10 percent.

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

Ticket Sales

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

No findings were noted.

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Student Fees

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

Direct State or Other Governmental Support

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

Direct Institutional Support

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

No findings were noted.

Transfers Back to Institution

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

No findings were noted.

Indirect Institutional Support

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

Guarantees

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

Contributions

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

No findings were noted.

In-Kind

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

Compensation and Benefits Provided by a Third-Party

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

Media Rights

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

No findings were noted.

NCAA Distributions

- Total NCAA Distributions reported on the Statement was less than 4 percent of total revenues, no procedures required to be performed.

Conference Distributions and Conference Distributions of Football Bowl Generated Revenue

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

No findings were noted.

Program Sales, Concessions, Novelty Sales and Parking

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

Royalties, Licensing, Advertisements and Sponsorships

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

No findings were noted.

Sports Camp Revenues

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

Athletics Restricted Endowment and Investment Income

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

Other

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

Football Bowl Revenues

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

Minimum Agreed-Upon Procedures for Expenditures

General

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

No findings were noted. See Exhibit B for explanation of variations greater than 10 percent.

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

Athletic Student Aid

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

No findings were noted.

Guarantees

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

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

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

No findings were noted.

Coaching Other Compensation and Benefits Paid by a Third Party

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

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

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

No findings were noted.

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

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

Severance Payments

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

Recruiting

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

Team Travel

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

No findings were noted.

Equipment, Uniforms and Supplies

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

Game Expenditures

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

Fund Raising, Marketing and Promotion

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

Sports Camp Expenditures

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

Spirit Groups

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

Athletic Facilities Debt Service, Leases and Rental Fees

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

No findings were noted.

Direct Overhead and Administrative Expenditures

- We obtained general ledger detail and compared to the total expenditures reported. We haphazardly selected a sample of 18 transactions to validate the existence of the transaction and accuracy of recording and recalculated totals.

No findings were noted.

Indirect Institutional Support

- Total indirect institutional support reported on the Statement were less than 4 percent of total expenditures, no procedures were required to be performed.

Medical Expenditures and Medical Insurance

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

Memberships and Dues

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

Other Operating Expenditures and Transfers to Institution

- Total other operating expenditures and transfers to institution reported on the Statement were less than 4 percent of total expenditures, no procedures were required to be performed.

Student-Athlete Meals (non-travel)

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

Football Bowl Expenses

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

Additional Minimum Agreed-Upon Procedures

- We compared and agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the squad lists of the Athletic Department.
- We compared current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report Form. We inquired and documented an explanation for any variance greater than +/- 4 percent.
- We obtained the Athletic Department's Sports Sponsorship and Demographics Forms Report for the reporting year between May and August and compared the countable NCAA sports reported to the minimum requirements set forth in Bylaw 20.9.6.3 for the number of contests and the number of participants in each contest that is counted toward meeting the minimum-contest requirement. We compared what the Athletic Department reported for these sports as countable, for revenue distribution purposes, within the NCAA Membership Financial Reporting System to the Sports Sponsorships and Demographics Forms report.
- We compared current year number of Sports Sponsored to prior year reported total per the Membership Financial Report submission. We inquired and documented an explanation for any variance.
- We agreed the total number of Division I student-athletes who, during the academic year, received a Pell Grant award and the total value of these Pell Grants reported in the NCAA Membership Financial Reporting System to a report, generated out of the Athletic Department's financial aid records, of all student-athlete Pell Grants.

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

No findings were noted.

Supplemental Agreed-Upon Procedures

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

No findings were noted.

- We obtained the Athletic Department's schedule of capital assets, including additions and deletions summarized by type.

No findings were noted.

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

We performed this procedure and determined that there were no significant contributions meeting this criteria. Therefore, no disclosure was included in the notes to the Statement of Revenues and Expenditures – Budgetary Basis.

Minimum Agreed-Upon Procedures Program for Other Reporting Items

Excess Transfers to Institution and Conference Realignment Expenses

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

No findings were noted.

Total Athletics Related Debt

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

No findings were noted.

Total Institutional Debt

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

No findings were noted.

Value of Athletics Dedicated Endowments

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

No findings were noted.

Value of Institutional Endowments

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

No findings were noted.

Total Athletics Related Capital Expenditures

- We obtained a schedule of athletics related capital expenditures made by athletics, the institution and affiliated organizations during the reporting period.
- We obtained general ledger detail and compared to the total expenditures reported. We selected capital asset additions greater than \$25,000 and reconciled the recorded costs to supporting documentation. We recalculated totals.

No findings were noted.

We were engaged by the Athletic Department 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 audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the analysis of major revenue and expenditure accounts with variations greater than ten percent. 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.

We are required to be independent of the Athletic Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon-procedures engagement.

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

Baker Tilly US, LLP

Madison, Wisconsin
January 12, 2023

University of Wisconsin-Madison Division of Intercollegiate Athletics

Exhibit B - Analysis of Major* Revenue and Expenditure Accounts

June 30, 2022

Revenue/Expenditure Account	Current Actual	Budgeted	Prior Actual	Explanations
Ticket sales	\$38,117,093	**	\$28,783	There was limited attendance in FY21 due to Covid-19. During FY22, events were conducted as usual.
Media rights	\$48,931,870	**	\$31,776,352	Received less revenue due to the reduction and cancellation of sporting events that were televised due to Covid-19 in FY21. In FY22, sporting events were back to traditional levels.
Royalties, licensing, advertisements and sponsorships	\$25,012,976	**	\$22,434,431	The department received an additional \$2.3M in licensing revenue in FY22 compared to FY21 driven primarily by a capital investment received in conjunction with a vendor contract extension.
Support staff/administrative salaries, benefits and bonuses paid by the University and related entities	\$31,056,478	**	\$27,050,259	FY22 included a 2% increase for staff making less than \$359,000 annually (\$1.9M). Additionally, FTE's increased 34.49 between FY21 and FY22. In FY21, employees were subject to furloughs.
Direct overhead and administrative expenses	\$25,472,573	**	\$31,373,184	Following a review of the NCAA Report FAQ's, adjustments were made to the allocation methodology of expenses to this line. The other primary line impacted by this review included the Other Operating Expenses. After normalizing for the allocation methodology changes, expenses were materially comparable to the prior year.

* As defined within the Minimum Agreed-Upon Procedures.

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

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



Reporting and insights from 2022 audit:

**University of Wisconsin-Madison
Division of Intercollegiate
Athletics**

June 30, 2022

Executive summary

We have completed our audit of the financial statements of the Athletic Department for the year ended June 30, 2022, and have issued our report thereon dated January 12, 2023. This letter presents communications required by our professional standards.

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

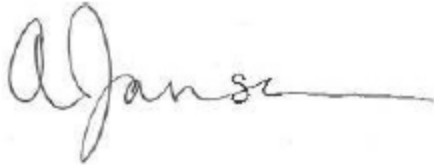
Additionally, we have included information on key risk areas the Athletic Department should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

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

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

Sincerely,

Baker Tilly US, LLP



Andrea Jansen, CPA, CFE



John Rader, CPA, MBA

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Athletic Department's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Our audit does not relieve management or those charged with governance of their responsibilities.

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

- Internal control matters
- Qualitative aspects of the Athletic Department's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

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

Audit approach and results

Planned scope and timing

Audit focus

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

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards
- Areas of complexity including various revenue sources and decentralized financial operations

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

Key areas of focus and significant findings

Significant risks of material misstatement

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

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

Other areas of emphasis

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

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

Internal control matters

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Athletic Department are described in Note I to the financial statements. As described in Note I, no new accounting policies were adopted and the application of existing accounting policies was not changed during fiscal year 2022. We noted no transactions entered into by the Athletic Department during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

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

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

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

Significant unusual transactions

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

Significant difficulties encountered during the audit

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

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no misstatements identified.

Other audit findings or issues

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

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

Other information in documents containing audited basic financial statements

NCAA submissions

The Athletic Department's audited financial statements will be submitted to the NCAA. Our responsibility for this information does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. Also included in the bound document is the statement of changes in cash of recognized booster organizations, and analysis of major revenue and expenditure accounts. We have not audited these documents and our responsibilities are addressed in the Independent Accountant's Report on Applying Agreed-Upon Procedures.

Management's consultations with other accountants

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

Written communications between management and Baker Tilly

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

Compliance with laws and regulations

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

Fraud

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

Going concern

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

Independence

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

Related parties

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

Audit committee resources

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.

Management representation letter



January 12, 2023

Baker Tilly US, LLP
4807 Innovate Lane
P.O. Box 7398
Madison, WI 53707-7398

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the Statement of Revenues and Expenditures-Budgetary Basis of the University of Wisconsin - Madison Division of Intercollegiate Athletics for the year ended June 30, 2022 for the purpose of expressing an opinion as to whether the Statement of Revenues and Expenditures-Budgetary Basis presents fairly, in all material respects, the revenues and expenditures of the University of Wisconsin - Madison Division of Intercollegiate Athletics, in conformity with the budgetary basis of accounting. We confirm that we are responsible for the fair presentation of the previously mentioned Statement of Revenues and Expenditures-Budgetary Basis in conformity with the budgetary basis of accounting. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

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

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

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 20, 2018.
2. The financial statements referred to above are presented in conformity with the budgetary basis of accounting which is an other comprehensive basis of accounting. This basis of accounting is not in accordance with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility.

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3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, if any, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of the budgetary basis of accounting.
7. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
8. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
9. All known audit and bookkeeping adjustments have been included in our financial statements, if any, and we are in agreement with those adjustments.
10. We are not aware of any known actual, possible, pending, or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be recorded or disclosed in the financial statements in accordance with the budgetary basis of accounting, and we have not consulted a lawyer concerning litigation, claims, or assessments.
11. Guarantees, whether written or oral, under which the University of Wisconsin - Madison Division of Intercollegiate Athletics is contingently liable, if any, have been properly recorded or disclosed.

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Information Provided

12. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Athletic Board and Finance Committee or summaries of actions of recent meetings for which minutes have not yet been prepared.
13. We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
16. We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known related parties and all the related party relationships and transactions of which we are aware.

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Other

18. There have been no communications from the NCAA or other regulating agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. We have a process to track the status of audit findings and recommendations.
20. We are responsible for compliance with the federal and state laws, regulations, and provisions of contracts and debt agreements applicable to us; and we have identified and disclosed to you all federal and state laws, regulations and provisions of contracts and debt agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities.
21. There are no –
 - a. Violations or possible violations of provisions of contracts, federal and state laws or regulations, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statements, if any.
 - b. Other liabilities or gain or loss contingencies that are required to be accounted for or disclosed by accounting principles generally accepted in the United States of America.
22. The University of Wisconsin - Madison Division of Intercollegiate Athletics has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
23. The University of Wisconsin - Madison Division of Intercollegiate Athletics has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
24. The financial statements include all related organizations.
25. Capital assets are properly capitalized, reported, and, if applicable, depreciated as disclosed in the Notes to the Statement of Revenues and Expenditures – Budgetary Basis.

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26. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of this audit and agreed-upon procedures being undertaken and the corrective actions taken to address significant findings and recommendations.
27. With respect to your engagement to apply agreed-upon procedures as identified by the National Collegiate Athletic Association (NCAA), dated March 10, 2022, as of and for the year ended June 30, 2022, and the supplemental procedures agreed to by the University of Wisconsin - Madison Division of Intercollegiate Athletics ("Athletic Department"), we confirm to the best of our knowledge and belief, the following representations made to you during your engagement:
 28. We are responsible for the financial and NCAA compliance-related data of the Athletic Department.
 29. As of and for the year ended June 30, 2022, the Statement of Revenues and Expenditures-Budgetary Basis is presented in accordance with NCAA guidelines.
 30. The Chancellor's office of the University of Wisconsin - Madison and the Athletic Department's management selected the criteria. We are responsible for determining that such criteria are appropriate for our purposes.
 31. We have disclosed to you all known matters related to noncompliance (if any) with NCAA reporting guidelines.
 32. We have disclosed to you any communications from regulatory agencies, internal auditors, and other independent practitioners or consultants, and others affecting the Athletic Department and NCAA reporting.
 33. We have provided you with access to all records that we believe are relevant to our compliance with the NCAA.
 34. We have responded fully to all inquiries made to us by you during the engagement.

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Sincerely,

UNIVERSITY OF WISCONSIN-MADISON DIVISION
OF INTERCOLLEGIATE ATHLETICS

Signed: 
Chris McIntosh
Athletic Director

Signed: 
Adam Barnes
Senior Associate Athletic Director-Business Operations

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Two-way audit communications

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

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

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

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

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

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the Athletic Department will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

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

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

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

With regard to the timing of our audit, here is some general information. Our final financial fieldwork is scheduled during the fall to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and review drafts of your report as prepared by your staff. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork but may vary depending on a number of factors

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

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