

BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM

Audit Committee

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

UW-Milwaukee
Room 250
UW-Milwaukee Zelazo Center
2419 E. Kenwood Boulevard
Milwaukee, Wisconsin
& via Zoom Videoconference

- A. Calling of the Roll
- B. Declaration of Conflicts
- C. Approval of the March 30, 2023 Audit Committee Meeting Minutes and of the Joint Meeting of the Audit Committee and Business & Finance Committee Minutes
- D. Internal Audit
 - 1. Fiscal Year 2023 Audit Plan Progress Report
 - 2. Summarized Results of Audits Recently Issued
 - 3. Present Fiscal Year 2024 Audit Plan for Approval
 - 4. Independence Statement
- E. Approval of Fiscal Year 2024 Annual Plan for the Office of Compliance and Risk Management
- F. UW-Milwaukee NCAA Division I Athletics 2022-23 Report
- G. UW-Milwaukee Host Campus Presentation: "Building a Culture and Community of Compliance at the University of Wisconsin-Milwaukee"

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)

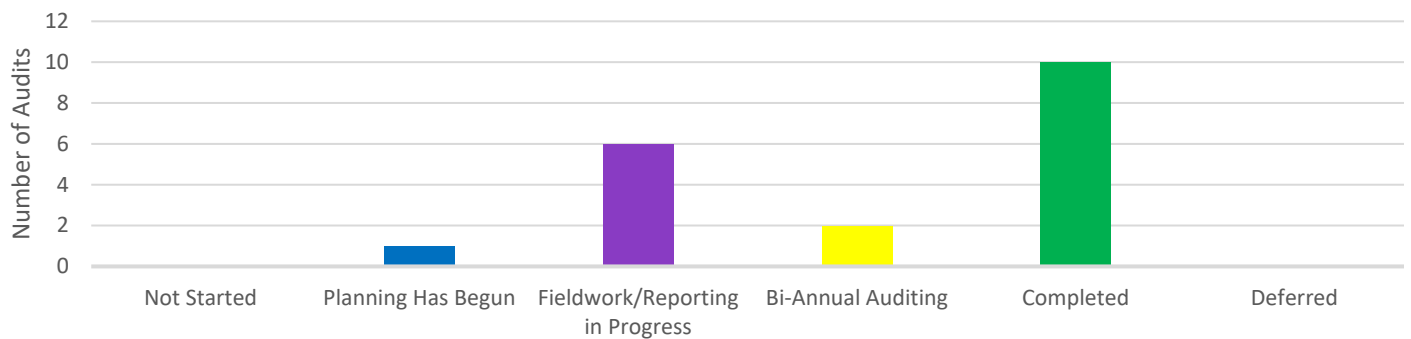
- Lori Stortz, Chief Audit Executive

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 March 30, 2023 meeting of the Audit Committee, the Office of Internal Audit has issued the following reports:

- Internal Assessment – Executive Summary
 - Report on Self-Assessment
 - Quality Assurance and Improvement Program (QAIP)
- IT Bi-monthly Compliance Audit
- Purchasing Cards (P-card) Bi-Annual Audit

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.

APPROVAL OF FISCAL YEAR 2024 AUDIT PLAN

REQUESTED ACTION

Adoption of Resolution D.3.

Resolution D.3. That, upon the recommendation of the President of the University of Wisconsin System, the Board of Regents approves the Fiscal Year 2024 Audit Plan.

SUMMARY

The Board of Regents annually reviews and approves the UW System's internal audit plan, with interim progress reports provided to the Audit Committee at least quarterly.

Presenter

- Lori Stortz, Chief Audit Executive

BACKGROUND

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.

ATTACHMENTS

A) UW System Administration Office of Internal Audit Fiscal Year 2024 Audit Plan

June 2023

Office of Internal Audit Fiscal Year 2024 Audit Plan

Bi-Annual Auditing	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
Payroll	<ul style="list-style-type: none"> • Fraud • Data accuracy • Compliance with policy 	<ul style="list-style-type: none"> • Risk-based identification of Payroll expenditures that may not be allowable using automated techniques. Examples may include overload, overtime, and gross payments as well as payments after termination and the summarization of earnings code data to identify trends and deviations from expectations. 	<ul style="list-style-type: none"> • 400 	<ul style="list-style-type: none"> • \$26,000 	<ul style="list-style-type: none"> • 23 	<ul style="list-style-type: none"> • 300
Purchasing Cards (P-Cards)	<ul style="list-style-type: none"> • Fraud • Embezzlement • Compliance with policy 	<ul style="list-style-type: none"> • Risk-based identification of P-Card expenditures that may not be allowable using automated techniques. • Summarization of active P-cards, open credit, ineligible vendors, vendor spend, and other analytics. • Test internal controls over monitoring and non- compliance of expenditures. 	<ul style="list-style-type: none"> • 500 	<ul style="list-style-type: none"> • \$32,500 	<ul style="list-style-type: none"> • 20 	<ul style="list-style-type: none"> • 260
Fiscal Year 2023 In Process	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
Child Care Centers	<ul style="list-style-type: none"> • Compliance with policy • Financial • Operational 	<ul style="list-style-type: none"> • Evaluate and test compliance with UW System Administrative Policy 180 (SYS 180). • Evaluate and test compliance with university policies. 	<ul style="list-style-type: none"> • 20 	<ul style="list-style-type: none"> • \$1,300 	<ul style="list-style-type: none"> • 0 	<ul style="list-style-type: none"> • 0

Fiscal Year 2023 In Process	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
Information Technology Asset Management	<ul style="list-style-type: none"> • Compliance with policy • Data security • Data availability • Operational • Financial • Fraud 	<ul style="list-style-type: none"> • Evaluate and test compliance with UW System Administrative Policy 1035 (SYS 1035). 	<ul style="list-style-type: none"> • 250 	<ul style="list-style-type: none"> • \$16,250 	<ul style="list-style-type: none"> • 10 	<ul style="list-style-type: none"> • 105
Nepotism and Conflict of Interest	<ul style="list-style-type: none"> • Conflicts of interest • Fraud • Financial 	<ul style="list-style-type: none"> • Test compliance with UWS Chapter 8.03(3) Nepotism. • Systematic identification of employees with common addresses or payroll direct deposit accounts that warrant further review. 	<ul style="list-style-type: none"> • 630 	<ul style="list-style-type: none"> • \$40,950 	<ul style="list-style-type: none"> • 15 	<ul style="list-style-type: none"> • 195
Research Integrity	<ul style="list-style-type: none"> • Compliance • Fraud • Reputational 	<ul style="list-style-type: none"> • Evaluate if universities have designated a Research Integrity Officer (RIO). • Evaluate if universities have institutional procedures for “assessing and investigating allegations of misconduct in scholarly research.” 	<ul style="list-style-type: none"> • 30 	<ul style="list-style-type: none"> • \$1,950 	<ul style="list-style-type: none"> • 0 	<ul style="list-style-type: none"> • 5
ShopUW+ Internal Controls	<ul style="list-style-type: none"> • Fraud • Financial • Operational 	<ul style="list-style-type: none"> • Evaluate and test the key controls implemented during Phase 1. 	<ul style="list-style-type: none"> • 30 	<ul style="list-style-type: none"> • \$1,950 	<ul style="list-style-type: none"> • 0 	<ul style="list-style-type: none"> • 5

Fiscal Year 2024 New Audits	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
ATP	<ul style="list-style-type: none"> Operational Financial 	<ul style="list-style-type: none"> Objectives and scope are further detailed in the ATP project plan. Includes: 1) Assessment of Project Health and Project Management 2) Security Access and Separation of Duties and 3) System Testing. 	<ul style="list-style-type: none"> 1,500 	<ul style="list-style-type: none"> \$97,500 	<ul style="list-style-type: none"> 30 	<ul style="list-style-type: none"> 390
Concussion Protocols	<ul style="list-style-type: none"> Human safety Compliance 	<ul style="list-style-type: none"> Evaluate if concussion protocol steps have been developed and followed by the universities. Evaluate compliance with NCAA protocol requirements. 	<ul style="list-style-type: none"> 750 	<ul style="list-style-type: none"> \$48,750 	<ul style="list-style-type: none"> 25 	<ul style="list-style-type: none"> 325
Employee References Regarding Sexual Violence and Harassment	<ul style="list-style-type: none"> Compliance Reputational 	<ul style="list-style-type: none"> Determine compliance with Board of Regents Resolution 11038 and UW System Administrative Policy 1275 (SYS 1275) for documenting and disclosing sexual misconduct of potential hires. 	<ul style="list-style-type: none"> 800 	<ul style="list-style-type: none"> \$52,000 	<ul style="list-style-type: none"> 30 	<ul style="list-style-type: none"> 390
General Ledger Clearing Accounts Follow-Up	<ul style="list-style-type: none"> Financial Fraud 	<ul style="list-style-type: none"> Follow-up on the status of management action plans for the General Ledger Clearing Accounts audit and report to the Audit Committee. 	<ul style="list-style-type: none"> 250 	<ul style="list-style-type: none"> \$16,250 	<ul style="list-style-type: none"> 4 	<ul style="list-style-type: none"> 52
Internal Assessment	<ul style="list-style-type: none"> Conformance with Institute of Internal Audit (IIA) Standards and Code of Ethics 	<ul style="list-style-type: none"> Perform and summarize a self-assessment of the internal audit activity. Prepare for the FY 2025 external assessment and the upcoming change in IIA Standards. 	<ul style="list-style-type: none"> 650 	<ul style="list-style-type: none"> \$42,250 	<ul style="list-style-type: none"> 0 	<ul style="list-style-type: none"> 0
ShopUW+ Internal Controls - Phase 2	<ul style="list-style-type: none"> Fraud Financial Operational 	<ul style="list-style-type: none"> Evaluate and test key controls. Key control identification will be performed during the planning phase of audit. 	<ul style="list-style-type: none"> 1,050 	<ul style="list-style-type: none"> \$68,250 	<ul style="list-style-type: none"> 30 	<ul style="list-style-type: none"> 390

Fiscal Year 2024 New Audits	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
Student Safety - Emergency Preparedness	<ul style="list-style-type: none"> Human safety Operational Reputational 	<ul style="list-style-type: none"> Determine whether emergency operations plans (EOP) and continuity of operations plans (COOP) have been reviewed and updated. Determine that plans have been communicated across the university. Determine if plans were followed during an actual emergency. Determine that staff were properly trained regarding emergency procedures. 	<ul style="list-style-type: none"> 1,600 	<ul style="list-style-type: none"> \$104,000 	<ul style="list-style-type: none"> 25 	<ul style="list-style-type: none"> 325
Third-Party Servicers	<ul style="list-style-type: none"> Compliance with federal guidance 	<ul style="list-style-type: none"> Evaluate and test the procedures for complying with U.S. Department of Education guidance instructing universities that accept Title IV funds to provide a third-party servicer list. Evaluate and test the procedures to ensure the completeness of the third-party servicer list. 	<ul style="list-style-type: none"> 1,040 	<ul style="list-style-type: none"> \$67,600 	<ul style="list-style-type: none"> 30 	<ul style="list-style-type: none"> 390
UWSA Policy 616 Student Drivers under State's Liability Protection	<ul style="list-style-type: none"> Human safety Operational Reputational Compliance 	<ul style="list-style-type: none"> Evaluate and test compliance with Policy 616. 	<ul style="list-style-type: none"> 920 	<ul style="list-style-type: none"> \$59,800 	<ul style="list-style-type: none"> 10 	<ul style="list-style-type: none"> 140
Audits Done On A Sample/Risk Basis At Certain Universities	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
Grade Changes	<ul style="list-style-type: none"> Academic integrity Compliance Fraud 	<ul style="list-style-type: none"> Evaluate grade changes to ensure they are made in accordance with the universities' policies. 	<ul style="list-style-type: none"> 300 	<ul style="list-style-type: none"> \$19,500 	<ul style="list-style-type: none"> 0 	<ul style="list-style-type: none"> 50

Audits Done On A Sample/Risk Basis At Certain Universities	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
Other Affiliated Organizations	<ul style="list-style-type: none"> Financial Operational Reputational 	<ul style="list-style-type: none"> Test compliance with Regent Policy Document 21-11 (RPD 21-11). 	<ul style="list-style-type: none"> 50 	<ul style="list-style-type: none"> \$3,250 	<ul style="list-style-type: none"> 15 	<ul style="list-style-type: none"> 0
Payment Card Industry Compliance - Representations from Universities to System	<ul style="list-style-type: none"> Compliance IT data security 	<ul style="list-style-type: none"> Validate the representations made by management on a sample basis. 	<ul style="list-style-type: none"> 300 	<ul style="list-style-type: none"> \$19,500 	<ul style="list-style-type: none"> 5 	<ul style="list-style-type: none"> 45
Regent Policy Document 13-1 (RPD 13-1), General Contract Approval, Signature Authority, and Reporting	<ul style="list-style-type: none"> Legal Compliance 	<ul style="list-style-type: none"> Review and evaluate recent policy changes. Review delegation of authority agreements to ensure they are current and filed in the respective office of authority. 	<ul style="list-style-type: none"> 300 	<ul style="list-style-type: none"> \$19,500 	<ul style="list-style-type: none"> 5 	<ul style="list-style-type: none"> 45
Audits Done In Lieu Of External Independent Auditors	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
Madison NCAA	<ul style="list-style-type: none"> Compliance 	<ul style="list-style-type: none"> Risk-based approach to determine the higher risk areas to include in audit. We will work with Athletics to assess risks, but plan to include financial aid, eligibility, and recruiting. 	<ul style="list-style-type: none"> 500 	<ul style="list-style-type: none"> \$32,500 	<ul style="list-style-type: none"> 0 	<ul style="list-style-type: none"> 90
NCAA Athletics Division I and II Consulting Engagements	<ul style="list-style-type: none"> Compliance with NCAA agreed-upon procedures 	<ul style="list-style-type: none"> Agreed-upon procedures engagements over financial matters (UW-Green Bay and UW-Milwaukee). Perform advisory services at UW-Parkside for FY 2023 to prepare for an agreed-upon procedures engagement for FY 2024. 	<ul style="list-style-type: none"> 950 	<ul style="list-style-type: none"> \$61,750 	<ul style="list-style-type: none"> 0 	<ul style="list-style-type: none"> 235

Audits Done In Lieu Of External Independent Auditors	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
Wisconsin Economic Development Corporation (WEDC) Grants	<ul style="list-style-type: none"> Grant compliance Fraud 	<ul style="list-style-type: none"> Evaluate compliance with the grant requirements (10 – 15 grants). 	<ul style="list-style-type: none"> 480 	<ul style="list-style-type: none"> \$31,200 	<ul style="list-style-type: none"> 40 	<ul style="list-style-type: none"> 20
	Other					
	Client requested audits and special projects (7.5% of audit time is made available)		1,500		Will vary	Will vary
	Consulting		750		Will vary	Will vary
	Data Analytics/Shop UW+		1,500		Will vary	Will vary
	Follow up on management responses (open actions)		700		Will vary	Will vary
	Internal Practice Management		650		0	0
	Total		18,400			

INDEPENDENCE STATEMENT

REQUESTED ACTION

For information and discussion only.

SUMMARY

The Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing (Standards)* require the internal audit activity be independent and internal auditors be objective in performing their work.

Specifically, Standard 1110 on organizational independence states: "The chief audit executive must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity."

The Audit Committee Charter of the Board of Regents requires the chief audit executive to report to the Board of Regents through the Audit Committee directly and to the UW System President. The Audit Committee also performs the following functions:

- Approves the internal audit charter.
- Approves the risk-based internal audit plan.
- Approves the internal audit budget and resource plan.
- Receives communications from the chief audit executive on the internal audit activity's performance relative to its plan and other matters.
- Jointly with the UW System President, approves decisions regarding the appointment, renumeration, and removal of the chief audit executive.
- Makes appropriate inquiries of management and the chief audit executive to determine whether there are inappropriate scope or resource limitations.

The Office of Internal Audit is compliant with the organizational independence requirements of the *Standards*.

Presenter(s)

- Lori Stortz, Chief Audit Executive

**APPROVAL OF FISCAL YEAR 2024 ANNUAL PLAN FOR THE
OFFICE OF COMPLIANCE AND RISK MANAGEMENT**

REQUESTED ACTION

Adoption of Resolution E.

Resolution E. That, upon the recommendation of the President of the University of Wisconsin System, the Board of Regents approves the Fiscal Year 2024 Annual Plan for the Office of Compliance and Risk Management.

SUMMARY

An overview of the UW System Office of Compliance and Risk Management and its Fiscal Year 2024 Annual Plan will be presented

Presenters

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

BACKGROUND

The attached report is intended to provide an overview of the newly formed Office of Compliance and Risk Management in addition to the accomplishments in the last fiscal year of FY2023 and the high-level goals and objectives for FY2024.

ATTACHMENTS

A) UW System Office of Compliance and Risk Management Fiscal Year 2024 Annual Plan.

UNIVERSITY OF WISCONSIN SYSTEM

FY 2024 Annual Plan

Office of Compliance and Risk Management

REPORT SUBMITTED TO UW SYSTEM BOARD OF REGENTS
AUDIT COMMITTEE

June 2023

Introduction

In September of 2022, the Office of Compliance and Integrity combined with the Office of Risk Management, forming the new **Office of Compliance and Risk Management (OCRM)**. This integrates compliance and risk priorities into one cohesive and collaborative structure at the System level.

The OCRM provides a centralized approach to developing and implementing an effective and impactful risk management and compliance structure as well as promoting and maintaining a culture of ethics and integrity.

This Annual Plan provides a high-level overview of the Office of Compliance and Risk Management and how it has and continues to serve the UW System and its universities in their compliance, ethics and risk management responsibilities.

Office of Compliance and Integrity

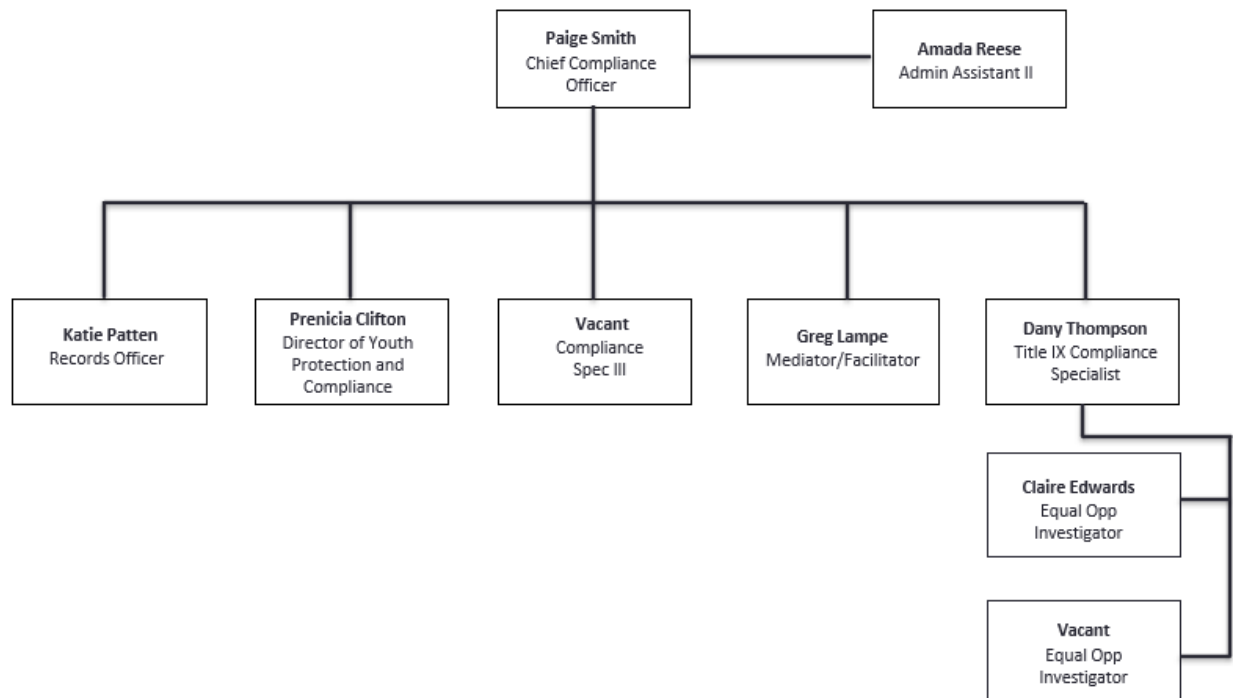
The [Office of Compliance and Integrity](#) provides support and services to UW System universities in identifying and fulfilling compliance obligations under federal law, state law, and UW System policies and procedures. We seek to create and promote a culture that moves beyond regulatory compliance to one that embraces ethical behavior and integrity across UW System.

The Office of Compliance and Integrity was established through collaboration with the UW System Compliance Officer Working Group and approved by the UWSA Risk and Compliance Council and the Board of Regents Audit Committee in 2019. Its work is founded in Six Guiding Elements that were selected based on a review of external sources, primarily the [Federal Sentencing Guidelines of the U.S. Sentencing Commission](#) and the [United States Department of Justice 2019 Guidance, Evaluation of Corporate Compliance Programs](#).

GUIDING ELEMENTS OF THE UW SYSTEM COMPLIANCE FRAMEWORK



Office of Compliance and Integrity Team



AREAS OF FOCUS:

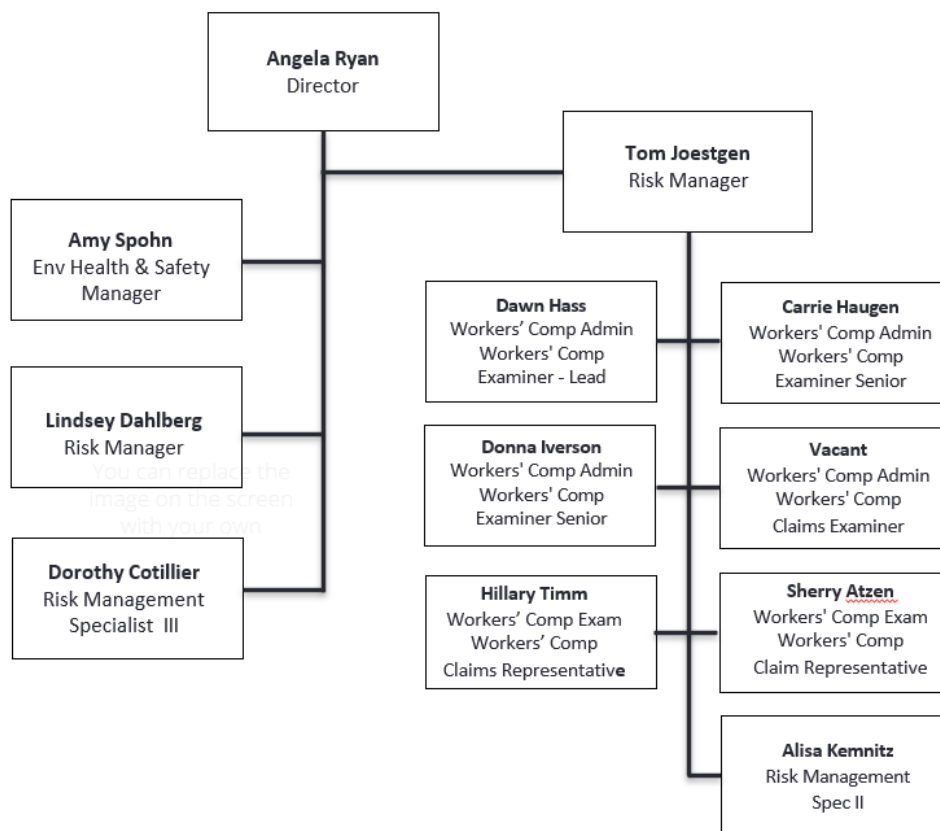
Our compliance and integrity efforts encompass the following areas of focus:

- Oversight and Updates on Changes to Laws and Regulations (Compliance Matrix Management)
- Title IX and Sexual Misconduct
- Clery Act Compliance
- Youth Protection
- Public Records
- Records Management
- Ethics and Conflicts of Interest
- State Authorization of Distance Education Programs
- Mediation and Facilitation Services
- Investigative Services

Office of Risk Management

The [Office of Risk Management](#) provides guidance, support and services to UW System and its universities in providing a safe and healthful higher education environment for students, faculty, staff, and others utilizing UW System programs and facilities. ORM is responsible for administering statutory requirements under the State of Wisconsin Statutes which includes establishing policies to ensure the preservation of UW System's assets by the minimization of loss at all institutions. ORM assists universities in the development and maintenance of appropriate facility use agreements, affiliation agreements and contract language as it relates to insurance. ORM also administers the self-funded insurance program for UW System. This includes program coverage analysis, claims investigation and settlement, premium allocation and loss control. Finally, ORM's efforts encompass developing and maintaining emergency management systems and responses, monitoring areas of high-risk, providing guidance and expertise on workers' compensation claims and work-place injuries, negotiating insurance policies on behalf of the UW System, and more.

Office of Risk Management Team



AREAS OF FOCUS:

The Office of Risk Management strives to meet this goal with:

- Proactive loss prevention, health, safety, and environmental management
- Property and liability claims management
- Workers' compensation claims management
- Protection of UW System assets
- Risk Assessments and Mitigation Planning
- Negotiating Insurance Policies
- Enterprise Risk Management

OCRM's Core Values

OCRM is committed to living out core values in its daily operations, duties, and responsibilities. The following core values are reflected in OCRM's duties and functions for the benefit of those it serves.

PURPOSE-DRIVEN

- Service: An essential aspect of the UW System and the universities that comprise it is to serve the State of Wisconsin and the public good.

PEOPLE-FOCUSED

- Collaboration and teamwork: We appreciate and understand that our best work is done working together in teams in a collaborative and supportive environment.
- Diversity: We are committed to diversity, equity, inclusion, and belonging. These principles are key to our long-term success.
- Mutual respect and trust: We support an environment of civility, trust, collegiality, open and honest communication, and mutual respect by building a sense of community and caring among faculty, staff, students, and community partners.

COMMITMENT TO STEWARDSHIP

- Accountability: We are committed to live our core values and deliver excellence every day. As a premier public university system, we are committed to providing an excellent educational experience for our students while ensuring accessibility, affordability, and cost-effectiveness.
- Integrity: We adhere to high standards of ethics and professionalism and safeguard the reputation of our universities and the UW System.

- Innovation: We understand the importance of adapting to changing conditions in the world by being open to new ideas and continuously seeking solutions to challenges.
 - Sustainability: We take the long-term view to ensure we are structured and supported to serve the people of Wisconsin for generations to come. We will leave the UW System better than we found it.
-

FY22-23 Highlights

Over the course of this past fiscal year, the Office of Compliance and Risk Management's team has continued its efforts in assisting UW System and its universities in building foundational and long-term compliance and risk management programs. It has continued to seek more collaboration, alignment and understanding of the needs of the UW System and its universities to ensure that our goals and objectives align with those we serve.

There were many accomplishments and successes throughout the year. However, for purposes of this report, we will focus on a few highlights involving high level leadership oversight, policy development, communication, education, and training, and some data points of interest. These accomplishments have helped strengthen our compliance and risk management functions throughout the System.

Collaboration and Engagement

- OCI met regularly with UW System Administrators and university leadership teams to listen and learn about their compliance and risk-related issues and challenges.
- OCRM met monthly with a variety of university leaders and stakeholder groups to stay connected, inform and be informed.
- OCRM met with the UW Risk and Compliance Council as well as university leadership teams to seek input and feedback on the development of a new Risk, Compliance and Audit (RCA) Pilot Program to be launch for FY23-24 academic year.

Policies and Procedures

- OCI continued to provide leadership, support, and guidance to universities in the finalization and implementation of SYS 625 Youth Protection and Compliance Policy through expertise, development of applicable resources and contracted services.
- ORM developed and implemented SYS 635: Return to Work: Workers' Compensation.
- OCI assisted UW System HR in revising the mandatory employee training policy.

- OCI assisted in the development and implementation of a system administration Foreign Gifts and Contracts policy.

Communication, Education and Training

Communication

- OCRM created a quarterly OCRM newsletter to keep leadership and stakeholders up to date on OCRM's work and areas of focus.
- OCRM updated the OCI and ORM webpages to incorporate both offices into one main office and update the content within said pages.
- OCI assisted in creating a UW System Civil Dialogue website that provides resources, information and policies on this topic found at many UW universities, as well as other internal and external sites. The webpage covers topics on First Amendment, freedom of expression, bias incidents, civil discourse and more.
- OCRM was highlighted in the UWSA Spotlight during March of 2023.

Education and Training

General Compliance

- OCI developed and presented a session on "A Service-Centered Approach to Compliance" during a virtual program hosted by the Society of Corporate Compliance and Ethics (SCCE).
- OCI partnered with the Office of General Counsel to provide Ethics and Conflicts of Interest training for all new employees (ongoing training program).
- OCI presented an update on the proposed Risk, Compliance and Audit (RCA) Pilot Program to a variety of UW university leadership teams and stakeholders and UW System Administrators.
- OCI held a one-day conference for the UW System Compliance and Ethics Officers and presented sessions on the following topics:
 - ✓ High-level overview of the Six Elements of U.S. Federal Sentencing Guidelines
 - ✓ What to expect during a U.S. Department of Justice review/audit
 - ✓ Overview of developing and implementing policies and procedures to support and enhance compliance efforts
 - ✓ Best practices for developing and conducting effective and efficient trainings
 - ✓ The Difference between Risk, Compliance and Audit functions
 - ✓ How to calculate the actual cost of compliance (and cost of non-compliance)
 - ✓ Creating an Ethics and Compliance Culture

- ✓ How does the Great Recession/Burnout of Workforce Impact Compliance?
- OCRM presented at the May 2023 Annual UW System Auditors Retreat on general mission and functions of OCRM, the importance of collaboration and engagement between Audit, Compliance and Risk Management responsibilities, and the RCA Pilot Program.
- OCI is hosting a one-day conference at UW-Stevens Point titled, “A Day in the Life of Greg” featuring Dr. Greg Lampe’s expertise and training as a professional mediator and facilitator. The conference will be offered system-wide to those who are interested in attending. The sessions will offer both in-person and virtual sessions on the skills, training and case studies on mediation and facilitation.

Youth Protection

- Director of Youth Protection, Prenicia Clifton, planned and hosted a two-day annual Youth Programming and Compliance Conference for UW System precollege liaisons and youth program directors on youth protection best practices, record collection and retention, reporting, legal responsibilities, and related topics.
- Director Clifton developed resource, guidance and instructions on youth protection activities and related information through webpage FAQs, handbooks, workbooks, toolkits, charts and “Question of the Day” communications.
- Director Clifton presented at 3 national conferences on youth protection.
- Director Clifton has project managed a portfolio of technical tools that support campuses in implementing System Policy 625.
- Director Clifton served as a subject matter expert on Gallagher’s Transforming the Trend in Abuse Prevention International Report.
- Director Clifton served as a peer mentor for five universities and help found and develop the HBCU and Big 10 Youth Policy Consortiums.
- Director Clifton spent over 1000 hours providing guidance and information to UW System pre-college liaisons on developing effective and safe youth programs in compliance with SYS 625.

Title IX

- OCI co-led a UW System working group to review and assess the Title IX proposed regulatory changes under the Notice of Proposed Rulemaking (NPRM) issued by the U.S. Dept. of Education in June of 2022.
- OCI facilitated a small work group of Title IX Coordinators to develop a list of data points on sexual misconduct and Title IX activities to create benchmarks and dashboards going forward.

- OCI worked in collaboration with UW System Human Resources Office to enhance investigative services and support for the comprehensive universities in Title IX and Civil Rights cases.
- OCI facilitated monthly meetings with university stakeholders involving Title IX Coordinators, Student Conduct Officers, Clery Coordinators and Violence Prevention Coordinators.
- At the request of a university, the Title IX Compliance Specialist initiated an organizational review of the university's Title IX policies, processes and practices to proactively ensure its compliance with Title IX regulations and UW System policies.

Public Records/Records Management

- Provided public records training to new UWSA employees.
- Developed a training video that will be utilized by universities for continued training and development for all UW employees on public records and records responsibilities.
- Developed a training video on public records for Board of Regents leadership during orientation process and ongoing updates.
- Provided education and guidance to university stakeholders on Record Disposition Authorization (RDA) preparation and submission to the State Public Records Commission.

Risk Management

- Provided Risk Management and Safety training to all new employees.
- Conducted Workers' Compensation training for new workers' compensation coordinators on campuses.
- Hosted the annual UW System Risk Management Conference and presented on the following topics:
 - ✓ Higher Education Risk Management 101
 - ✓ Emerging Risks
 - ✓ Property Updates-Claim Handling and Restoration
 - ✓ Legal Update-Contracts, Waivers and Affiliation Agreements

Youth Protection Activities

During FY23, Director Prenicia Clifton led OCRM's efforts to guide, assist and support the UW System and its universities in creating comprehensive youth protection programs. Our team has prioritized enhanced cooperation, aligning our goals and objectives with the needs of the UW System. Director Clifton's leadership has driven key advancements, including coordinating conferences, providing resources, and overseeing technical tools for implementing System Policy 625. These achievements, backed by strong leadership and commitment to youth protection, have strengthened our compliance and risk management efforts in this vital area.



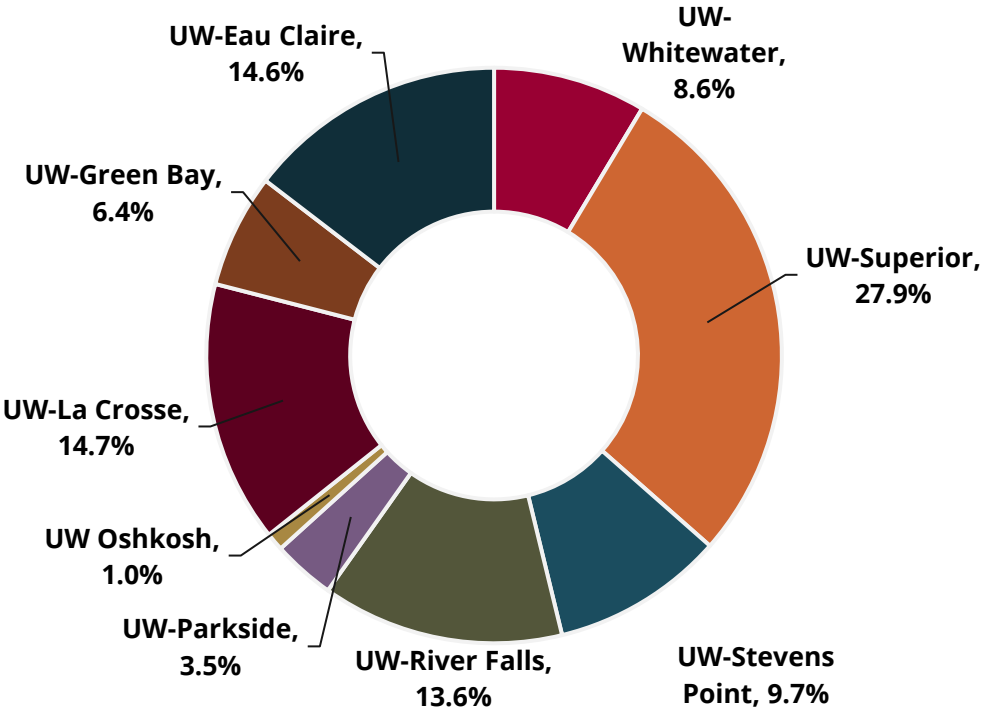
Investigations

OCI has been and continues to offer investigative services and guidance to both UW System and universities, upon request, for student and employee cases involving Title IX and Civil Rights violations. For employee matters, this service was provided in collaboration with UW System Human Resources and university human resource officers. Even though the investigator roles were vacant at times during 2022 due to retirements, one investigator still completed over twenty-one investigations between July 1, 2022 and May of 2023 for nine (9) of the 13 universities.

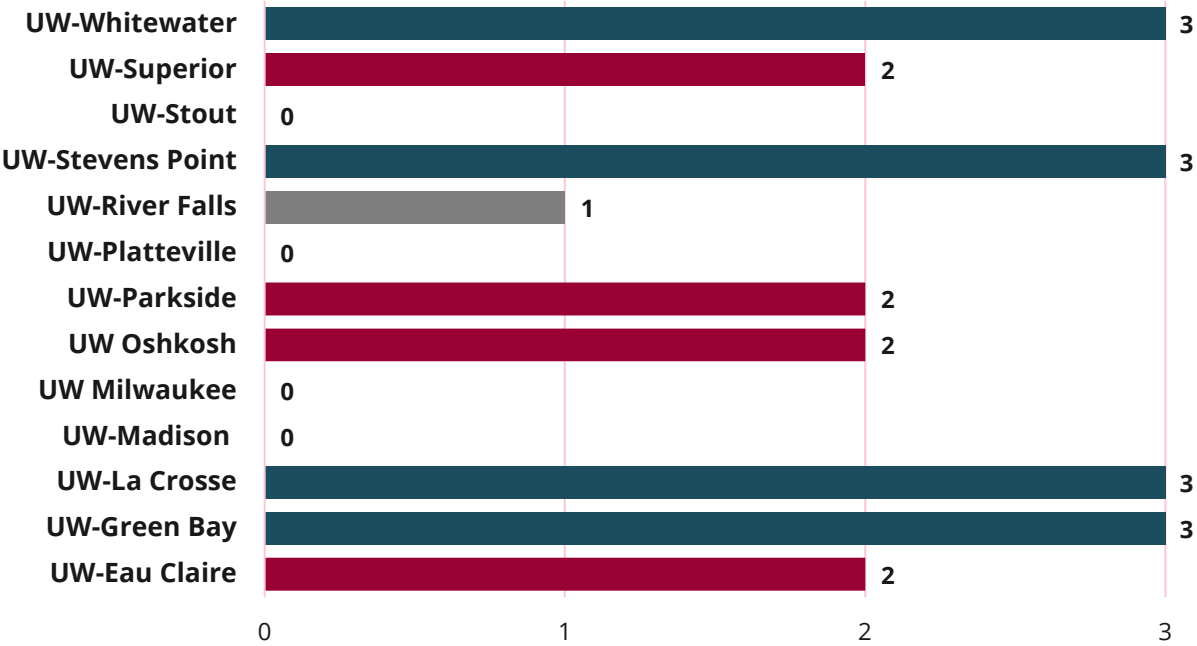
These services have been highly beneficial for those institutions who are either short-staffed and/or do not retain the expertise to conduct the type of investigations required to fulfill the complaint process. This service also mitigates risk of litigation or liability by providing thorough and effective fact-finding reports that ensure that processes are followed and legally sound.

Notes: This service is offered, upon request, as a fee-for-service. As of June of 2023, OCI will be back to full strength with two expert investigators. Due to the retirements of the two main OCI investigators during 2022, there was only one investigator available from July 2022 to October 2022 and January 2023 to June 2023.

Investigation Services Time Allocation



Investigations Per University



Mediation and Facilitation Services

OCI provided mediation and facilitation services to several of the universities during the fall of 2022 through May of 2023. The amount of time allocated to each university is displayed below. These services have had a significant and positive impact on the working relationships and communications between university administrators, faculty and staff which results in voluntary resolutions of disputes between parties rather than grievances and complaints. See below for data points.

Note: This service is offered, upon request, as a fee-for-service. Dr. Greg Lampe serves in this role as a part-time project appointment.

Mediation/Facilitation Services by University



Public Records Requests

One of the ongoing and varied compliance functions in OCI involves the receipt and response of public records requests pursuant to the Wisconsin Public Records Law (WPRL) (Wis. Stats. §§ 19.31-19.39). OCI processes and responds to requests on behalf of the UW System Administration and Board of Regents. We also provide expertise, guidance and assistance to UW universities on their requests, when needed. Public records requests can range from a small number of specific records to large volumes of information in a broad span of time, including mass emails and text messages on a variety of topics. See below for data points.

Public Records Request Activity



Property and Workers' Compensation Claims

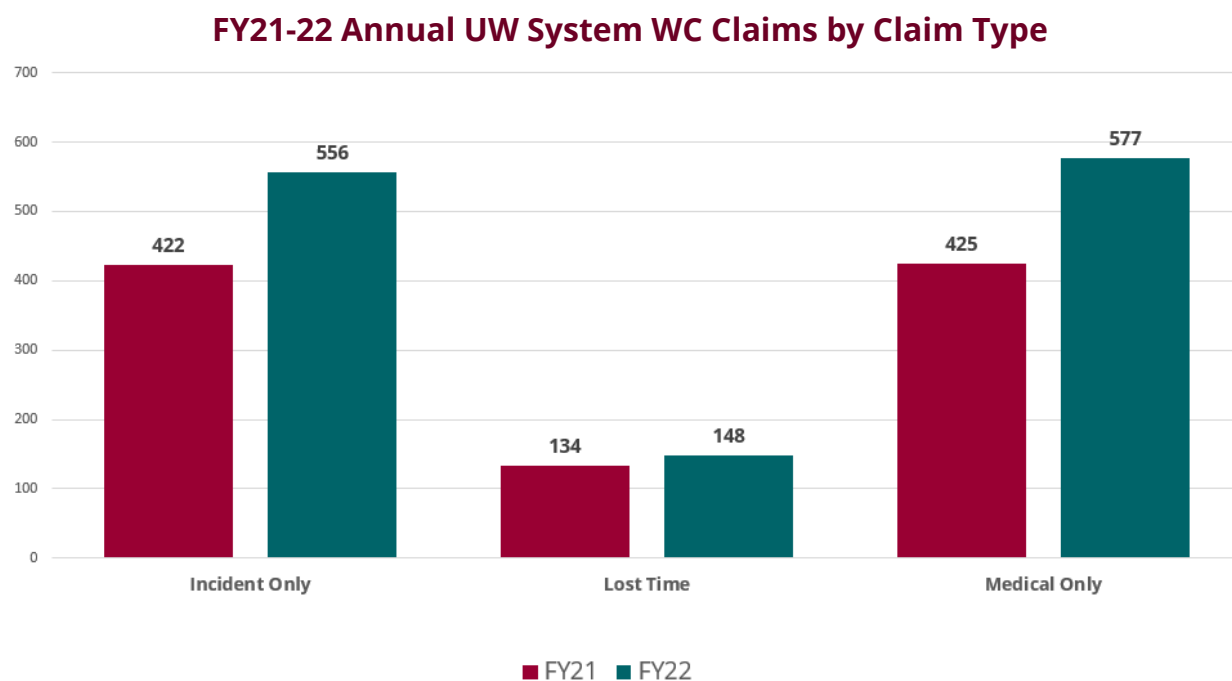
UW System is part of the State's insurance program for Workers' Compensation, General Liability and Property Insurance.

ORM actively manages claims and assists campuses in their recovery from major property incidents in partnership with the Wisconsin Department of Administration (DOA) Risk Management Office. Compared to other state agencies, UW System has the highest building values with \$25 billion in building content and property values. UW System averages 114 property claims per year with \$4.6 million paid in total.

Workers' compensation is a benefit program that pays for medical treatment and wages lost due to injuries or illnesses that happen at work. The workers' compensation law of Wisconsin covers injuries such as any mental or physical harm due to workplace accidents or diseases. ORM receives and processes all claims, from cradle to grave, on behalf of UW System and its universities and works closely with both supervisors and injured employees to ensure compliance with all state law requirements and protections.

Workers' Compensation Claims by University & Difference to Prior Year

	2022 Claims	Difference 2021-2022
UW-Eau Claire	33	0
UW-Green Bay	22	8
UW-La Crosse	33	-5
UW-Madison	849	227
UW-Milwaukee	81	17
UW-Oshkosh	65	-6
UW-Parkside	12	-2
UW-Platteville	26	5
UW-River Falls	25	6
UW-Stevens Point	55	24
UW-Stout	55	14
UW-Superior	8	5
UW-Whitewater	16	4
UWSA	2	1
Total	1282	298



FY24 Goals

Higher education compliance and risk management are constant and ever-changing environments. OCRM's goals and objectives are intended to provide universities with high quality expertise and guidance on their compliance obligations and risk management programs. Further, OCRM has collaborated with universities to understand their challenges so that it can align its work with the needs of the universities. Such approach will allow universities to worry less about their compliance and risk issues and focus more on their educational missions and strategic goals.

Below are a few highlighted "big rock" goals that OCRM will pursue during FY24. Please note that this list does not represent the full list of all goals and priorities of our entire team members.

1. Collaboration and Communication

We will continue to meet regularly and collaborate with institution leaders and stakeholders to ensure we understand where they are regarding their compliance and risk management operations and how we can help.

We will collect and share relevant information through resources and training programs to keep them up to date on important issues and changes. For example, we will

continue to expand our OCRM webpages with resources and updates and provide regular newsletters to share our work and important issues in a timely manner.

We will continue to assist and support universities in the implementation of SYS 625 (Youth Protection and Compliance) through regular meetings, trainings, guidance, and campus visits.

2. Education and Training

We will enhance the use and functionality of the Compliance Matrix to ensure universities are aware and accountable for fulfilling compliance requirements under federal and state laws.

We will develop and present training sessions and programs to institution stakeholders on the following topics:

- Title IX regulatory changes and application for practitioners
- Youth protection compliance and managing campus programs
- Title IX training specific for youth programs
- Creating an Ethics Culture through Core Values
- Investigative Skills
- Public Records Training modules (orientation for new employees and newly appointed Board of Regents members)
- Training for new campus risk managers, workers' compensation coordinators and environmental health and safety (EHS) colleagues
- Safety Skills and Regulations - new employee training video
- Situational Awareness Training
- Ergonomics training

3. Risk, Compliance and Audit (RCA) Pilot Program

The RCA concept was developed and polished this past year with input and feedback from the UW System Risk and Compliance Council and all university leaders and stakeholders. We will implement the first year of the RCA as a pilot program with six (6) participating universities. This first year will include conducting a risk assessment at those universities to identify high-level risks that threaten to negatively impact both UW System and universities' strategic plans and goals. Once that data is received, universities will evaluate their existing controls to assess whether they are effective in mitigating said risks with the support and assistance from OCRM. OCRM will work with universities to develop a timeline and plan to address any identified gaps through the development and implementation of mitigation plans. The same process will occur at the UW System level considering any high-level risks that impact the system as a whole.

OCRM will collaborative with the Office of Internal Audit throughout the process and use this information to determine which high-level risks should be audited in the coming years to ensure controls and mitigation steps are effective.

4. Emergency Management & Environmental Health and Safety

We will lead the completion and updating of the Emergency Operations Plan and COOPs. Provide training and updates to UWSA executive team and staff on implemented changes that fosters collaboration and teamwork to keep our colleagues safe when emergencies strike.

We will introduce a new initiative called the ***Environmental Health and Safety (EHS) Pathway to Success*** with three participating institutions to educate university stakeholders on how essential and integral EHS is to each university. This initiative will assist universities in successfully fulfilling systemwide regulatory compliance and decrease worker injuries and claims.

5. Reporting and Tracking

We will implement a data tracking and reporting process under which OCI can begin to benchmark activities and changes in areas of focus, including but not limited to Title IX activities, level and type of youth activities and ethical violations in the workplace.

We will develop and implement changes to the UW System Compliance Matrix database that will create a more interactive process for user-engagement, automated updates and notifications, accountability of responsible parties and/or timely updates and data-tracking.

In Conclusion

OCRM has and will continue to serve as a foundational support system on compliance, risk management and environmental and safety requirements so that universities can focus on their educational missions and student success. We thank you for your continued support and confidence in the Office of Compliance and Risk Management and look forward to fulfilling our missions in an effective and proactive way.

**UW-MILWAUKEE NCAA DIVISION I ATHLETICS
2022-23 REPORT**

REQUESTED ACTION

This item is for discussion purposes only.

SUMMARY

The Athletics Department at UWM provides NCAA Division I competition for over 300 students in 15 varsity sports. Student-athletes are attracted to the university because of these programs, and their talents are added to the diverse gifts of the student body. Besides adding to the diversity of the community, the intercollegiate athletics programs add distinction and identity to the university.

The value of an NCAA Division I Athletics program is reflected in the financial support the students and university provides. Tuition fee remissions as well as room and board waivers are examples of campus resources used for daily operation of the Athletics Department.

UWM student-athletes compete in over 250 athletic contests each year, representing the university in Horizon League and NCAA championship events. This adds value to the UWM brand and provides entertainment and gathering opportunities for students, faculty, staff, alumni and friends of the university. Over the past four years, an annual average of 10,000 students attended athletic contests and promotional events.

UWM student-athletes are excellent role models for all students through their performance in the classroom. With 44 consecutive semesters of collectively achieving a better than 3.0 grade point average and a graduation rate of over 91%, Panther athletes demonstrate excellence in the classroom, while achieving championship results in the athletic arena.

The Intercollegiate Athletics programs at the University of Wisconsin-Milwaukee provide academic and athletic excellence in a proud and passionate environment. Add to this the lessons learned in preparation for and participation in competition by the student-athletes, the role of athletics at UWM is entirely consonant with the Mission and Core Values of the university and the Department of Athletics.

The Director of Intercollegiate Athletics at the University of Wisconsin–Milwaukee reports directly to the Vice Chancellor of Student Affairs regarding the day-to-day operations and strategic planning for the department. For long-term strategic development and external relations, including league and donor connections, the Director of Athletics reports via dotted line to the Chancellor. The Director of Intercollegiate Athletics represents the Department of Athletics by sitting on both the Chancellor’s Cabinet and the Vice Chancellor of Student Affairs Cabinet.

In addition, the UWM Director of Intercollegiate Athletics is an ex-officio member of the UWM Athletic Board. The UWM Athletic Board is made up of 13 elected or appointed faculty, academic staff, and student members. The Athletic Board meets monthly and takes an active role in providing oversight to the operations of the entire UWM athletics program.

The attached report provides a detailed summary of the UWM Athletic Department’s Financial Situation. It also includes details on the academic progress of its student-athletes, including the Academic Progress Rate, the Graduation Success Rate, and the Federal Graduation Rate. Finally, the report provides a summary of the academic requirements and graduation rates of its student-athletes.

NCAA Rules Compliance

UW-Milwaukee’s report includes a list of self-reported known or suspected violations of NCAA rules and regulations, including two violations in 2021-22 and two (as of the date of this report) in 2022-2023.

The report also includes a copy of the NCAA-required report on “Agreed-Upon Procedures” issued by UW System Administration’s Office of Internal Audit, for the year ended June 30, 2022.

Presenter

- Amanda Braun, UW-Milwaukee Director of Athletics

BACKGROUND

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

In 2012, the Association of Governing Boards of Colleges and Universities (AGB) issued a report, "Trust, Accountability, and Integrity: Board Responsibilities for Intercollegiate Athletics," that highlighted the important role of higher education governing boards in providing proper oversight of athletics programs. That same year, the Board of Regents established a reporting framework for institutions that participate in NCAA Division I athletics.

Under the Regents' Accountability Reporting Framework, each UW System Division I athletics program is required to provide information to the Board annually describing the extent to which the program: 1) adheres to any performance standards implemented by an institution or its athletic board; 2) safeguards the welfare of all students; 3) maintains NCAA compliance; and 4) assures fiscal integrity. The Accountability Reporting Framework provides the Board with consistent information about each NCAA Division I athletics program, enhancing the Board's ability to effectively monitor the activities of UW System's Division I athletics programs.

Related Policies

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

ATTACHMENTS

- A) 2022-23 UW-Milwaukee's Athletics Annual Report Presented to UW Board of Regents Audit Committee

ATHLETICS ANNUAL REPORT

PRESENTED TO UW BOARD OF REGENTS

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INTRODUCTORY SECTION

ATHLETIC DEPARTMENT MISSION AND VISION STATEMENTS

IT IS OUR MISSION TO:

PROMOTE a spirit and pride in the University through positive athletic experiences for student-athletes, coaches and spectators.

EMBRACE the academic purpose of UWM while achieving athletic excellence.

MAINTAIN an athletics program of high quality through attracting, retaining and developing the best student-athletes, coaches and staff.

ENGAGE students, faculty, staff, alumni and the surrounding community.

IT IS OUR VISION TO:

BUILD A PASSIONATE AND PROUD UNIVERSITY OF WISCONSIN-MILWAUKEE THROUGH CHAMPIONSHIP EXPERIENCES IN ACADEMICS, ATHLETICS AND LEADERSHIP.

CHAMPIONSHIP EXPERIENCES IN ACADEMICS represent the achievement of the highest standards in an academic environment conducive to the success and personal development of our student-athletes.

CHAMPIONSHIP EXPERIENCES IN ATHLETICS represent the highest standards of the Horizon League and the NCAA. Our achievements encourage a culture of excellence consistent with that of the University.

CHAMPIONSHIP EXPERIENCES IN LEADERSHIP represent a commitment to personal and team achievements and to service in our community by student-athletes, coaches and staff.

With **PASSION** and **PRIDE** we portray our spirit to the University and beyond.

UWM MISSION STATEMENT

UWM Select Mission Statement:

To fulfill its mission as a major urban doctoral university and to meet the diverse needs of Wisconsin's largest metropolitan area, the University of Wisconsin–Milwaukee must provide a wide array of degree programs, a balanced program of applied and basic research, and a faculty who are active in public service. Fulfilling this mission requires the pursuit of these mutually reinforcing academic goals:

(a) To develop and maintain high quality undergraduate, graduate and continuing education programs appropriate to a major urban doctoral university.

(b) To engage in a sustained research effort which will enhance and fulfill the University's role as a doctoral institution of academic and professional excellence.

- (c) To continue development of a balanced array of high quality doctoral programs in basic disciplines and professional areas.
- (d) To attract highly qualified students who demonstrate the potential for intellectual development, innovation, and leadership for their communities.
- (e) To further academic and professional opportunities at all levels for women, minority, part-time, and financially or educationally disadvantaged students.
- (f) To establish and maintain productive relationships with appropriate public and private organizations at the local, regional, state, national, and international levels.
- (g) To promote public service and research efforts directed toward meeting the social, economic and cultural needs of the state of Wisconsin and its metropolitan areas.
- (h) To encourage others from institutions in the University of Wisconsin System and from other educational institutions and agencies to seek benefit from the University's research and educational resources such as libraries, special collections, archives, museums, research facilities, and academic programs.
- (i) To provide educational leadership in meeting future social, cultural, and technological challenges.

NCAA CLASSIFICATION

The University of Wisconsin-Milwaukee and its predecessor institutions have offered some form of intercollegiate athletics for over 100 years.

Currently, UWM offers 15 sports at the NCAA Division I level, with more than 300 student-athletes in the sports of men's and women's basketball, men's and women's soccer, men's and women's cross country, men's and women's indoor and outdoor track and field, men's and women's swimming and diving, women's volleyball, women's tennis and baseball.

UWM moved all of its sports back into Division I in 1990 and previously had placed its sports at the NCAA Division I, II and III levels, as well as in the NAIA, the AIAW and the NCAA's "Small College" division.

Over the years, UWM has had three main conference affiliations – the Wisconsin State University Conference/Wisconsin Women's Intercollegiate Athletic Conference, the Mid-Continent Conference and the Midwestern Collegiate Conference/Horizon League. Men's soccer has always had Division I status with the NCAA.

(Reflects sport sponsorship figures for 2021-2022)

SPORT	# OF MALE STUDENT-ATHLETES	# OF FEMALE STUDENT-ATHLETES
BASEBALL	46	-
BASKETBALL	17	17
CROSS COUNTRY	19	17
SOCCER	24	34
SWIMMING	35	39
TENNIS	-	9
TRACK INDOOR/OUTDOOR	49/49	57/57
VOLLEYBALL	-	14
TOTALS	239 (49.5%)	244 (50.5%)
Chart reflects the duplicated count of cross country, indoor & outdoor track.		

There are a number of sports UWM has offered over the years that it does not offer anymore. Most notably, UWM had a football team through 1974 and won a number of WSUC championships. The school has also offered wrestling, men's tennis and men's volleyball, among other sports.

For more than a decade, UWM has been a dominant and successful presence in the Horizon League. The school has captured the league's all-sports award – the McCafferty Trophy – seven times. On the national stage, the men's basketball team advanced to the Sweet 16 of the NCAA Tournament in 2005 and to the second round of the tournament in both 2006 and 2014. In addition, the men's and women's soccer teams have been ranked in the top 10 nationally. In the classroom, Panther student-athletes have posted a combined 3.0 grade point average for 44 straight semesters following the 2021-2022 academic year.

HORIZON LEAGUE

In its 44th season of operation in the 2022-2023 academic year, the Horizon League continues to aspire toward its goal of being one of the nation's leading athletics conferences while being recognized as a leader in integrity and the development of students. Each of the League's 3,000 Division I student-athletes has the opportunity to maximize athletic development and academic achievement, while also serving the broader community and growing in personal responsibility and accountability. Through athletics, the 190,000-plus undergraduates among Horizon League institutions have the opportunity to come together, learn and grow in life skills and opportunities.



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

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

The League receives automatic bids to NCAA championships in baseball, men's and women's basketball, men's and women's golf, men's and women's soccer, softball, men's and women's tennis, and women's volleyball. The Horizon League is headquartered in Indianapolis, the "Amateur Sports Capital of the World," with offices in the JF Wild Building (129 E. Market Street) located just minutes from Bankers Life Fieldhouse, Lucas Oil Stadium, the State Capitol Building, Victory Field (home of the Indianapolis Indians, AAA affiliate of the Pittsburgh Pirates) and the NCAA national office.

Julie Roe Lach is in her third year as Commissioner of the Horizon League, having been named to the position on Jan. 1, 2021. She is the sixth commissioner in League history, succeeding Jonathan B. LeCrone who served as the conference commissioner for 28 years (1992-2020). Roe Lach is in her ninth year overall with the Horizon League, joining as Deputy Commissioner in August 2014.

DESCRIPTION OF ATHLETICS' ROLE AT UWM

The Athletics Department at UWM provides NCAA Division I competition for over 300 students in 15 varsity sports. Gifted student-athletes are attracted to the university because of these programs, and their talents are added to the diverse gifts of the student body. Besides adding to the diversity of the community, the intercollegiate athletics programs add distinction and identity to the University.

The value of an NCAA Division I Athletics program is reflected in the financial support the students and University provides. Tuition fee remissions, and room and board waivers are examples of campus resources used for daily operation of the Athletics Department.

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The Intercollegiate Athletics programs at the University of Wisconsin-Milwaukee provide a shining example of academic and athletic excellence in a proud and passionate environment. Add to this the lessons learned in preparation for and participation in competition by the student-athletes, the role of athletics at UWM is entirely consonant with the Mission and Core Values of the University and the Department of Athletics.

2022-2023 ATHLETICS YEAR IN REVIEW

Milwaukee Athletics continues to excel on and off the field and did so again during the 2022-2023 academic year.

The Panthers head into the spring season – and the final championships of the school year – in third place in the race for the 2023 McCafferty Trophy (and in first place for the women's all sports award), given to the all-sports champion of the Horizon League. If the program can finish strong and close the slim deficit, it could claim the eighth McCafferty Trophy in school history – and a chance to extend its league record in that category as well.

Highlighting the way has been a pair of teams to claim regular-season or Horizon League Tournament titles as well as two programs to finish as league runner-up. The fall featured championship runs from two programs who have turned themselves into the class of the Horizon League.

Three runners finished in the top ten as the women's cross country team earned its third straight Horizon League Championship and fourth in the last five years. Meg Swietlik (third), Calin Kinas (fourth), and Anelise Egge (10th) led the Panthers with top-10 finishes and were named All-Horizon League First Team for Milwaukee who was clear of the field by 39 points, with the 47 team points matching last year's total. Egge was named Freshman of the Year for her finish and Jake Reilly earned his fourth Horizon League Coach of the Year honor.

Women's soccer was also impressive, going 12-4-3 overall and 7-1-2 in conference despite an inexperienced team and a new head coach in Kevin Boyd. Only two starters and four upperclassmen returned and MKE saw its record fall to 3-3-1 after seven games. But after that loss to Wright State, Milwaukee went 9-0-2 the rest of the way, claimed its fifth straight Horizon League title and then nearly took down sixth-ranked Michigan State in the first round of the NCAA Tournament, losing 3-2 in double-overtime. The Horizon League crown is the seventh regular season title for WSOC in the last eight seasons.

The Milwaukee men's basketball team had a year to remember, playing into the postseason for the first time since 2014 while also winning a game in the postseason for the first time since 2006. Bart Lundy made quite an impression, tying the program record for wins by a first-year head coach with his 22 victories, finishing 22-12 just twelve months removed from the Panthers going 10-22. In addition, MKE tied the school record with 14 conference victories (set in 2004-05) and also finished an impressive 15-3 in home games, equaling the program mark for most victories on their home court (15-0 in 2004-05).

The team was led offensively by BJ Freeman, who was named Second Team All-Horizon League after a campaign in which he averaged 18.2 points, 5.1 rebounds, and 2.9 assists per game, finishing fifth in the Horizon League in scoring. Ahmad Rand set the school record with his 72 total blocks (was 54), an average of 2.1 per game on his way to being named the Horizon League Defensive Player of the Year. Rounding out the list of award winners was Elijah Jamison, who was named to the Horizon League All-Freshman Team.

The Milwaukee swimming & diving teams closed out the campaign at the Horizon League Championships in late February, with the women leading the way with a third-place finish at the IUPUI Natatorium. A pair of individual Horizon League titles led the major highlights, with Makaila Scheiblein claiming the individual title in the 200 breaststroke and Riley Melendy the 100 backstroke. Runner-up finishes were accomplished by Mara Freeman in the 100 back, the women's 200 medley relay team (Molly Meland, Scheiblein, Erika Thomas, Nhia Caras), Scheiblein in the 100 breaststroke, and Jared Kleczka in the men's 3-meter diving event. Jay Jensen made school history in the 400 IM, breaking the eight-year old record in claiming third place in the event.

The Milwaukee track & field teams wrapped up the indoor season and are gearing up for another outdoor campaign concluding this month. The indoor season was successful once again for the Panthers culminating with a runner-up finish for the women's program and a third-place finish for the men's team. Milwaukee was led by Alfreeda Goff Indoor Track & Field Athlete of the Year Natalie Block, who re-wrote the record book throughout the season including new program marks in the 200-, 300-, and 400-meter dashes, while also setting the new program-best in the 60-meter hurdles.

Block won two individual crowns at the Horizon League Championships in the 60-meter hurdles and the 400-meter dash. Lauren Lietzke also won a pair of championships as she won the shot put and the weight throw and was named Outstanding Field Performer of the meet. Kate Watson cruised to an individual title in the pole vault, as she cleared a program and Horizon League Championship record of 4.05 meters. The distance medley team of Alayna Franson, Brittany Helm, Rachel Helm, and Ally Schmitz also took first, winning the title by just two one-hundredths of a second. Head Coach Andrew Basler was named Co-Head Coach of the Year in Women's Indoor Track & Field.

Four program records fell for the men's program this year as Austin Wallace set a new program mark in the heptathlon as he recorded 5736 points over seven events in late January. Wallace also took the top podium spot at the conference meet in the long jump. Golden Cotton set a new program mark in the 60-meter dash, while Trevor Wenzel took the top spot all-time in the 5,000-meter run. Caleb Rogalski set a new program record in the weight throw with a toss of 19.22 meters and was named Outstanding Field Performer of the Horizon League championship meet.

This spring, the women's tennis program continued its improved play under new head coach Ryan Kucera. The Panthers went 8-4 at home, advanced to the semifinals of the Horizon League Tournament, and saw Nadiia Konieva earn All-League First Team honors as well as the Horizon League Freshmen of the Year award.

Success was not limited to the court or field, however, as Milwaukee student-athletes continued to participate in community service activities and volunteer for over 2,700 hours. In the classroom, the Panthers posted a cumulative grade-point average of 3.00 or higher for a remarkable 45 consecutive semesters (the current spring semester will make 46).

This year's accomplishments add to a long storyline of success in Panther athletics. Milwaukee first broke through in winning the McCafferty Trophy following the 2000-01 school year and then claimed the award in three straight years from 2004-06. Milwaukee also won the all-sports honor in 2009, 2012 and 2014. On the women's side, MKE has won the league award 14 times in the last 21 years.

SUCCESS IN THE CLASSROOM

- The Panthers averaged over 178 student-athletes on both the fall and spring league honor rolls during 2021-22.
- The cumulative GPA for all Panther student-athletes is 3.492 – also making it 44 straight semesters where the departmental GPA is above 3.0 as well as 15 consecutive semesters over 3.20.
- Graduation success rate was at 91%, well above the percentage for the general student population.
- Student-Athletes log many hours of community service in Milwaukee and the surrounding area. Teams volunteer for community activities like Make a Difference Day, United Way, Junior Achievement, Team IMPACT, Operation Dream and the United Lutheran Soup Kitchen, among dozens of other agencies. The Athletics Department also partners with the Center for Community-Based Learning, Leadership and Research.

MCCAFFERTY TROPHY WINNERS

2001, 2004, 2005, 2006, 2009, 2012, 2014

HORIZON LEAGUE WOMEN'S ALL-SPORTS AWARD

2001, 2002, 2003, 2004, 2006, 2007, 2008, 2009, 2010, 2012, 2014, 2019, 2020, 2021, 2022

HORIZON LEAGUE MEN'S ALL-SPORTS AWARD

2000, 2005, 2006

REPORTING STRUCTURE FOR DIRECTOR OF ATHLETICS

The Director of Intercollegiate Athletics at the University of Wisconsin–Milwaukee reports directly to the Vice Chancellor of Student Affairs regarding the day-to-day operations and strategic planning for the department. For long-term strategic development and external relations, including league and donor connections, the Director of Athletics reports via dotted line to the Chancellor. The Director of Intercollegiate Athletics represents the Department of Athletics by sitting on both the Chancellor's Cabinet and the Vice Chancellor of Student Affairs Cabinet.

In addition, the UWM Director of Intercollegiate Athletics is an ex-officio member of the UWM Athletic Board. The UWM Athletic Board is made up of 13 elected or appointed faculty, academic staff, and student members. The Athletic Board meets monthly and takes an active role in providing oversight to the operations of the entire UWM athletics program.

FINANCIAL INFORMATION

The Athletics Budget information on the next two pages includes only the revenues and expenses that are listed in the UW System financial reporting statements. One chart shows the budget for FY 2023 while the second chart is a comparison of FY 2022 budget vs. actuals. Neither of these include UWM Foundation deposits and payments, in-kind donations, waivers for tuition, books, and room and board, and University indirect facilities and maintenance expenses. Those revenues and expenses are captured in the NCAA Financial Report audited annually. See Attachment B for the year-end June 30, 2022 NCAA Statement of Revenues and Expenses, which captures all UWM Athletics' financial transactions (including the below items) associated with operations.

2022-2023 UNIVERSITY OF WISCONSIN - MILWAUKEE BUDGET REPORT

REVENUE	FY 23 BUDGET
Student Fees	\$ 6,252,622
101 Funding	\$ 305,933
NCAA & Conference Distributions	\$ 545,000
Development	\$ 500,000
Corporate Sponsorships	\$ 300,000
Ticket Sales	\$ 290,000
Game Guarantees	\$ 185,000
228 Capital Transfer	\$ 0
Divisional Campus Distribution	\$ 275,000
Other Revenue	\$ 53,000
TOTAL REVENUE	\$ 8,706,555
EXPENSES	FY 23 BUDGET
128 Salaries and Fringe Benefits	\$ 4,643,618
101 Salaries and Fringe Benefits	\$ 305,933
128 Operating Expenses	
Team Expenses	\$ 1,480,715
Support Services Expenses	\$ 752,176
Facility Maintenance Expenses	\$ 114,150
Game Operation Expenses	\$ 610,000
101 Operating Expenses	\$ 0
Athletic Student Aid	\$ 560,000
Indirect Expenses	\$ 260,912
TOTAL EXPENSES	\$ 8,727,504
Fiscal Year Operating Net	\$ (20,949)

PREVIOUS FISCAL YEAR BUDGET vs. ACTUAL RESULTS

2021-22 UNIVERSITY OF WISCONSIN - MILWAUKEE BUDGET REPORT

REVENUE	FY 22 BUDGET	ACTUAL
Student Fees	\$ 6,024,776	\$ 6,233,309
101 Funding	\$ 303,404	\$ 382,486
NCAA & Conference Distributions	\$ 540,000	\$ 663,398
Corporate Sponsorships	\$ 280,000	\$ 280,000
Ticket Sales	\$ 290,000	\$ 180,189
228 Capital Transfer	\$ 0	\$ 0
Development	\$ 613,000	\$ 605,960
Game Guarantees	\$ 185,000	\$ 209,000
One Time Campus Distribution	\$ 300,000	\$ 300,000
One Time NCAA Distribution	\$ 0	\$ 41,326
Other Revenue	\$ 50,000	\$ 45,813
TOTAL REVENUE	\$ 8,586,180	\$ 8,941,481
EXPENSES	FY 22 BUDGET	ACTUAL
128 Salaries and Fringe Benefits	\$ 4,572,816	\$ 4,568,402
101 Salaries and Fringe Benefits	\$ 303,404	\$ 382,486
128 Operating Expenses		
Team Expenses	\$ 1,470,715	\$ 1,717,147
Support Services Expenses	\$ 726,779	\$ 880,937
Game Operations Expenses	\$ 615,000	\$ 820,871
101 Operating Expenses	\$ 0	\$ 0
Capital	\$ 0	\$ 0
Athletic Student Aid	\$ 560,000	\$ 617,129
Indirect Expenses	\$ 307,459	\$ 250,119
TOTAL EXPENSES	\$ 8,556,173	\$ 9,237,091
Fiscal Year Operating Net (Loss)	\$ 30,007	\$ (295,610)

**Tuition fee waivers provided by the University and used as athletic student aid were \$3,962,989 but are not included in the amount above.

YEAR-END UNRESTRICTED FUND BALANCES

Athletics Department year-end unrestricted fund balances = \$0

Athletics operates at a break-even level and does not typically carry unrestricted fund balances. Athletics has worked closely with the University to develop a plan to stabilize the annual budget and create a small surplus for annual budget fluctuations.

*Note this balance is separate from the Historic Operating Debt outlined in this report on page 11.

EXTERNAL AUDIT REPORTS

An external audit of the NCAA's Statement of Revenue and Expenses, for the year ending June 30, 2022, was performed by Daniel Gyorog, of the UW System Office of Internal Audit. Please see Attachment A for the Independent Accountant's Report on the Agreed-Upon Procedures.

CAPITAL RESERVE

The Department of Athletics has reserves held in a Fund 228 Capital Account. The reserve balance is a result of a Student Senate Finance Committee Resolution (SFC0910-002), signed on December 14, 2009. This resolution instituted a \$25 per semester segregated fee for the purpose of approving a capital bonding project for Athletics. The resolution was further clarified by a Student Association Resolution Reaffirmation (SB1011-006), on June 7, 2010. The fee was reduced to \$14.50 per semester beginning in FY 2016 and has continued at that rate to the end of FY 2022.

After several failed attempts in earlier biennia, in the 2021-2023 Capital Budget, UWM sought and obtained enumeration to build a new Klotsche Annex using \$7,000,000 in Program Revenue Cash. The Klotsche Center Annex provides a new one-court gymnasium with co-ed student athletic lounge, film room, nutrition station, hall of history, and multi-purpose fitness/strength and conditioning areas. It is located east of the existing Klotsche Center complex connecting to the north. The facility also received a donation from the Orthopaedic Hospital of Wisconsin to enhance the facility and furnishings. As a result of that gift, the project budget was increased to \$8,100,000. Design work began in May of 2020 and the project was approved for construction in February of 2021, and is being utilized at this time with substantial completion scheduled to happen this summer (2023). The segregated fee associated with the project ended in FY 2022.

Balance as of FY Year-End 2022: \$961,678

FY22 Capital Projects:

\$5,770,387 toward the Klotsche Annex project

FY23 Projected Expenditures:

\$775,613 toward the Klotsche Annex project

FY24 Projected Expenditures:

\$186,065 for one-time Athletic Capital Expenditures

TOTAL OUTSTANDING DEBT & ANNUAL DEBT SERVICE

Total annual debt service = \$1,496,656

Total debt outstanding = \$3,950,063

The outstanding debt on facilities is a result of the construction of the Pavilion, which is a shared facility between Recreation Sports, Athletics, Academics, and Parking. Designated segregated fees and user fees (non-athletic fee) provides the resources for the annual payment of the debt service.

VALUE OF ENDOWMENTS AND FOUNDATION BALANCES FOR ATHLETICS

Value of Endowments dedicated to the support of athletics = \$963,372

All endowed amounts are held in six scholarship funds and one non-scholarship fund:

Nicholas Family Scholarship

Kuehneisen Swim and Dive Scholarship

D & E Bogenschild "Green Gulls" Scholarship

Coach John Tierney Memorial Scholarship

Dexter Riesch Memorial Scholarship

Pete J. Corfeld Scholarship Fund

Chuck Hildebrand Baseball Fund

Athletics Department year-end unrestricted fund balances = \$342,771

This amount is held in the UWM Foundation in three different accounts:

Development Revenue

Athletic Director's Excellence

Panther Club

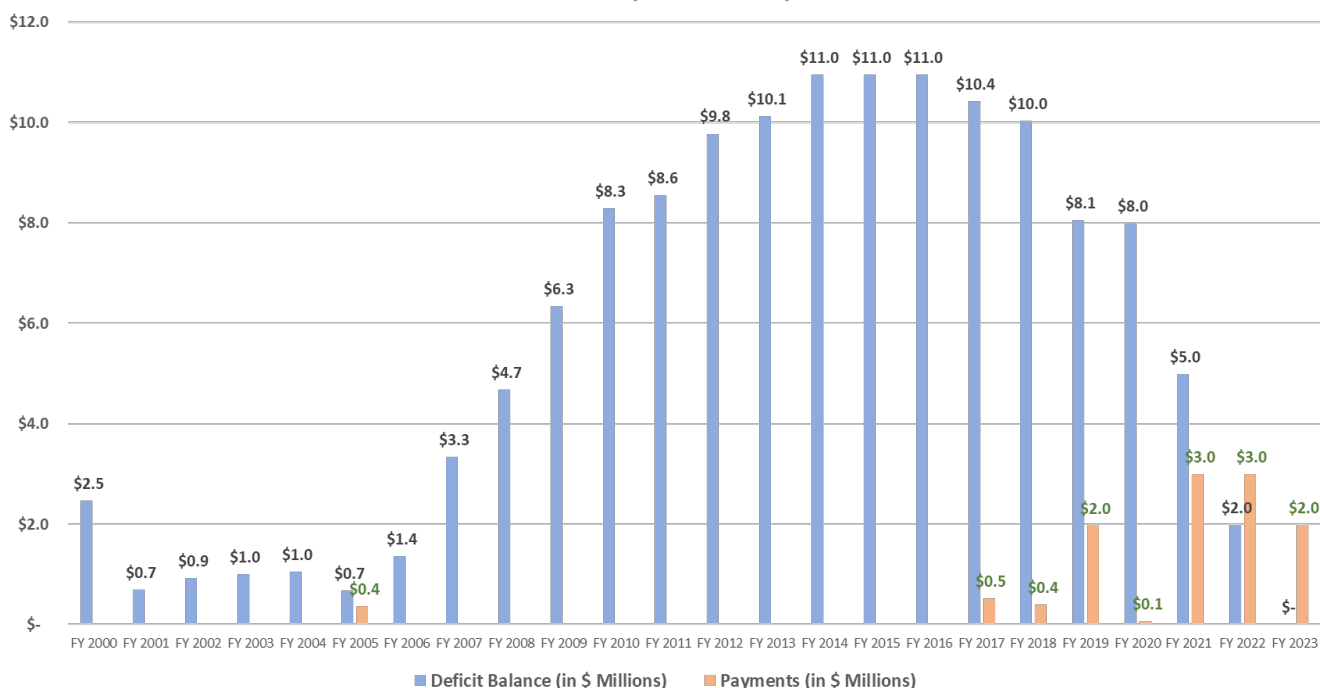
HISTORIC OPERATING DEBT

From around FY 2000 through the end of FY 2014, under prior UWM administration, UWM's Department of Athletics accumulated a cumulative operating debt of nearly \$11 million in Fund 128. The debt was due to significant changes taking place in Division 1 athletics which resulted in increased costs over that time. UWM as an institution and the Department of Athletics share responsibility for this historic operating debt.

In 2014, UWM administration and the Department of Athletics committed to first balancing Athletics' annual operating budget and thus stabilizing the growing debt, and then once the debt was stabilized, to reduce the historic operating debt over time. The historic operating debt was transferred to an account separate from operating funds for ongoing oversight and management.

Consistent with the commitment made in 2014, Athletics stabilized the operating deficit and historic debt in FY 2015 and 2016. It then worked with UWM administration to pay off portions of the outstanding debt each year beginning in 2017. The final payment towards the debt was made in FY 2023, and the balance is now \$0. This will be the last fiscal year that this report addresses the historic debt.

Athletics Deficit and Payments History 2000 to 2023



ACADEMIC PROGRESS RATE (APR) DATA

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

Starting with the 2013-14 academic year data, in order to avoid penalty each team is required to earn a 4-year APR score of 930 or higher. The data is generally released to the public each spring by the NCAA.

HOW TO CALCULATE APR SCORES: Each term, a scholarship student-athlete may earn one retention point for staying in school and one eligibility point for being academically eligible. A team's total points are divided by points possible and then multiplied by one thousand to equal the team's Academic Progress Rate.

Please see **Attachment C** for the official **2020-2021 Academic Progress Rate Report from the NCAA.**

SPORT	2020-21 APR SCORE	4-YEAR APR SCORE	NCAA 4-YR AVERAGE
BASEBALL	983	989	977
MEN'S BASKETBALL	917	932	968
WOMEN'S BASKETBALL	966	992	983
MEN'S CROSS COUNTRY	1000	1000	983
WOMEN'S CROSS COUNTRY	970	990	990
MEN'S SOCCER	969	982	979
WOMEN'S SOCCER	1000	987	990
MEN'S SWIMMING	983	980	986
WOMEN'S SWIMMING	993	980	986
WOMEN'S TENNIS	1000	1000	991
MEN'S TRACK	1000	997	974
WOMEN'S TRACK	990	994	984
WOMEN'S VOLLEYBALL	1000	1000	989

THREE-YEAR APR TREND FOR HIGHEST REVENUE SPORTS

The following lists the single year APR scores for the three highest revenue sports during the 2018-19, 2019-20 and 2020-21 academic years. Please see Attachment C for the official Academic Progress Rate Reports from the NCAA.

HIGHEST REVENUE SPORTS	2018-2019	2019-2020	2020-2021
MEN'S BASKETBALL	960	865	917
BASEBALL	984	991	983
WOMEN'S SOCCER	972	991	1000

BENCHMARKS USED BY ATHLETICS TO ASSESS ACADEMIC PROGRESS DATA

Benchmark #1: Maintain multi-year APR score that is at or higher than the all Division I score for each sport.

Benchmark #2: Achieve multi-year APR scores that are greater than average scores at other Horizon League institutions in each sport.

Please see Attachment E for the list of Horizon League institutions and APR data.

GRADUATION SUCCESS RATE (GSR), ACADEMIC & ADMISSIONS DATA

What is the Graduation Success Rate?

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

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

How does it differ from the Federal Graduation Rate?

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

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

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

The following is a summary of the Graduate Success Rate report that was submitted during the 2021-22 academic year. **Please see Attachment D for official Graduation Success Rate Report (2015 freshmen cohort) from the NCAA that was released in October 2022.**

2012-15 COHORT GSR SCORES

Below is a summary of the 2012-15 cohort Graduate Success Rate report. **Please see Attachment D for the official Graduation Success Rate Report from the NCAA that was released in 2022.**

SPORT	GRADUATION SUCCESS RATE	FEDERAL GRADUATION RATE
BASEBALL	100	67
MEN'S BASKETBALL	100	67
WOMEN'S BASKETBALL	92	44
MEN'S SOCCER	76	58
WOMEN'S SOCCER	91	66
MEN'S SWIMMING	75	67
WOMEN'S SWIMMING	100	89
WOMEN'S TENNIS	100	44
MEN'S TRACK/CROSS COUNTRY	88	80
WOMEN'S TRACK/XC	91	79
WOMEN'S VOLLEYBALL	91	78

THREE-YEAR FEDERAL GRADUATION RATE TRENDS

The following is a summary of the Federal Graduation Rates for the University of Wisconsin-Milwaukee, reported during the 2019-20, 2020-21 and 2021-22 years. **Please see Attachment D for official Graduation Success Rate Report from the NCAA.**

SINGLE YEAR FEDERAL GRADUATION RATE FOR UWM STUDENT-ATHLETES & UWM'S GENERAL STUDENT BODY

ACADEMIC YEAR	GENERAL UWM STUDENT BODY FEDERAL GRADUATION RATE	UWM STUDENT-ATHLETE FEDERAL GRADUATION RATE
2013 FRESHMEN COHORT (reported in 2019-20)	44%	78%
2014 FRESHMEN COHORT (reported in 2020-21)	46%	70%
2015 FRESHMEN COHORT (reported in 2021-22)	47%	63%

FEDERAL GRADUATION RATE FOR THREE HIGHEST REVENUE WOMEN'S SPORTS

HIGHEST REVENUE WOMEN'S SPORTS	2019-20 (2010-2013 cohort)	2020-21 (2011-2014 cohort)	2021-2022 (2012-2015 cohort)
WOMEN'S SOCCER	96%	92%	91%
WOMEN'S TRACK	93%	94%	91%
WOMEN'S BASKETBALL	92%	92%	92%

FEDERAL GRADUATION RATE FOR THREE HIGHEST REVENUE MEN'S SPORTS

HIGHEST REVENUE MEN'S SPORTS	2019-20 (2010-2013 cohort)	2020-2021 (2011-2014 cohort)	2021-2022 (2012-2015 cohort)
MEN'S BASKETBALL	83%	100%	100%
BASEBALL	83%	95%	100%
MEN'S SWIMMING	96%	88%	75%

ADMISSION OF STUDENT-ATHLETES

Student-athletes admitted to UWM are expected to meet the same academic standards as other admitted students. Student-athletes are also, in general, expected to follow the same application process and adhere to the same deadlines as other applicants. However it is understood that in some cases, prospective student-athletes whom UWM wishes to recruit may not be identified, or may not make the decision to apply to UWM, until very late in the admissions cycle. In such cases, the office of admissions should be contacted about the student-athlete (name and contact information) so that the application process can be initiated.

- Policy updated in April 2015

Admissions Data

	<i>Average Incoming Freshman High School GPA</i>	<i>Average Incoming Freshman ACT Score</i>
<i>Student-Athletes</i>	3.5	22
<i>General Student Body</i>	Not available	21.1

GRADE POINT AVERAGE INFORMATION

GRADE POINT AVERAGE FOR ALL STUDENT-ATHLETES DURING THE 2021-2022 ACADEMIC YEAR:

Fall 2021: 3.408

Spring 2022: 3.399

FALL 2021 STUDENT-ATHLETE GRADE POINT AVERAGE PER SPORT

ALL SPORTS (Active Roster)	FALL 2021 GPA	CUMULATIVE GPA
Men's Baseball	3.328	3.426
Men's Basketball	2.843	2.904
Men's Cross Country	3.367	3.518
Men's Soccer	3.288	3.431
Men's Swimming and Diving	3.215	3.307
Men's Track and Field	3.277	3.326
Women's Basketball	3.693	3.669
Women's Cross Country	3.543	3.557
Women's Soccer	3.606	3.581
Women's Swimming and Diving	3.425	3.496
Women's Tennis	3.818	3.750
Women's Track & Field	3.611	3.629
Women's Volleyball	3.722	3.688
	3.408	3.466

SPORTS (HIGHEST TO LOWEST GPA)	FALL 2021 GPA	CUMULATIVE GPA
Women's Tennis	3.818	3.750
Women's Volleyball	3.722	3.688
Women's Basketball	3.693	3.669
Women's Track & Field	3.611	3.629
Women's Soccer	3.606	3.581
Women's Cross Country	3.543	3.557

Women's Swim & Dive	3.425	3.496
Men's Cross Country	3.367	3.518
Baseball	3.328	3.4226
Men's Soccer	3.288	3.431
Men's Track & Field	3.277	3.326
Men's Swim & Dive	3.215	3.307
Men's Basketball	2.843	2.904

SPRING 2022 STUDENT-ATHLETE GRADE POINT AVERAGE PER SPORT

ALL SPORTS (Active Roster)	SPRING 2022 GPA	CUMULATIVE GPA
Men's Baseball	3.262	3.397
Men's Basketball	2.893	3.045
Men's Cross Country	3.567	3.550
Men's Soccer	3.381	3.424
Men's Swimming and Diving	3.354	3.432
Men's Track and Field	3.199	3.328
Women's Basketball	3.639	3.666
Women's Cross Country	3.491	3.547
Women's Soccer	3.644	3.700
Women's Swimming and Diving	3.438	3.478
Women's Tennis	3.825	3.769
Women's Track and Field	3.544	3.638
Women's Volleyball	3.502	3.720
	3.399	3.492

SPORT (HIGHEST TO LOWEST GPA)	SPRING 2022 GPA	CUMULATIVE GPA
Women's Tennis	3.825	3.769
Women's Soccer	3.644	3.700
Women's Basketball	3.639	3.666

Men's Cross Country	3.567	3.550
Women's Track & Field	3.544	3.638
Women's Volleyball	3.502	3.720
Women's Cross Country	3.491	3.547
Women's Swim & Dive	3.438	3.478
Men's Soccer	3.381	3.424
Men's Swim & Dive	3.354	3.432
Baseball	3.262	3.328
Men's Track & Field	3.199	3.328
Men's Basketball	2.893	3.045

DECLARED MAJORS OF STUDENT-ATHLETES

Below is a summary of the declared degree programs for student-athletes and the UWM general student body.

MAJOR	# OF STUDENT-ATHLETES	% OF STUDENT-ATHLETES	% OF UWM STUDENT BODY
ACCOUNTING	8	2.36%	1.78%
ACTUARIAL SCIENCE	3	0.88%	0.45%
ANTHROPOLOGY	1	0.29%	0.43%
ARCHITECTURAL STUDIES	1	0.29%	0.43%
ART	2	0.59%	0.69%
ATHLETIC TRAINING	1	0.29%	0.43%
BIOLOGICAL SCIENCE	4	1.18%	0.47%
BIOMEDICAL ENGINEERING	4	1.18%	0.47%
BIOMEDICAL SCIENCES	4	1.18%	0.47%
BUSINESS	19	5.60%	1.73%
CHEMISTRY	2	0.59%	0.47%
CIVIL ENGINEERING	8	2.36%	1.32%

COMM SCIENCES & DISORDERS	1	0.29%	0.12%
COMMUNICATION	13	4.10%	4.32%
COMMUNITY ENGAGEMENT	1	0.29%	0.12%
COMPUTER ENGINEERING	3	0.88%	0.94%
COMPUTER SCIENCE	6	1.77%	2.00%
CONSERVATION SCIENCE	2	0.59%	1.37%
COUNSELING	1	0.29%	0.12%
CRIMINAL JUSTICE & CRIMINOLOGY	7	2.20%	2.63%
ECONOMICS	2	0.59%	0.05%
EDUCATION	11	3.47%	4.51%
ELECTRICAL ENGINEERING	3	0.88%	0.42%
ENVIRONMENTAL ENGINEERING	2	0.59%	0.05%
FINANCE	17	5.01%	3.33%
GEOSCIENCES	2	0.59%	0.43%
HEALTH CARE ADMIN	4	1.12%	0.65%
HEALTH SCIENCES	1	0.29%	0.12%
HISTORY	1	0.29%	0.12%
HUMAN RESOURCES	3	0.88%	1.50%
INDUSTRIAL ENGINEERING	3	0.88%	0.42%
INFO SCIENCE & TECH	3	0.88%	3.05%
JOURNALISM, ADVERTISING, & MEDIA STUDIES	4	1.18%	0.47%
KINESIOLOGY	25	7.37%	1.30%
MARKETING	39	11.50%	4.92%
MATHEMATICS	2	0.59%	0.28%
MECHANICAL ENGINEERING	10	3.15%	2.46%
MUSIC EDUCATION	2	0.59%	0.28%

NURSING	18	5.67%	5.48%
NUTRITION	2	0.59%	0.26%
OCCUPATIONAL STUDIES	2	0.59%	0.26%
PHYSICAL THERAPY	5	1.47%	1.80%
POLITICAL SCIENCE	5	1.47%	1.80%
PRE DENTISTRY	1	0.29%	0.20%
PRE LAW	1	0.29%	0.78%
PRE MEDICINE	4	1.18%	1.21%
PRE PHYSICIAN ASSISTANT	1	0.29%	0.30%
PRE VET	1	0.29%	0.20%
PSYCHOLOGY	16	5.04%	7.00%
SOCIOLOGY	1	0.29%	0.61%
SPANISH	1	0.29%	0.62%
SUPPLY CHAIN & OPERATIONS	8	2.52%	1.52%
THERAPEUTIC RECREATION	1	0.29%	0.29%
UNDECIDED	2	0.59%	0.14%
URBAN STUDIES	1	0.29%	0.29%

BENCHMARKS USED TO ASSESS GSR, ADMISSIONS & ACADEMIC DATA

Benchmark #1: Maintain student-athlete Federal graduation rate that is greater than UWM's general student body.

Benchmark #2: Maintain student-athlete NCAA graduation rate that is greater than 75%.

Benchmark #3: Maintain an overall student-athlete NCAA graduation rate that is greater than the average for Horizon League.

Benchmark #4: Maintain an overall student-athlete Federal graduation rate that is greater than the average for Horizon League.

Benchmark #5: Maintain student-athlete NCAA graduation rate that is greater than Horizon League institution's average for each sport.

Benchmark #6: Maintain a student-athlete cumulative GPA greater than 3.0.

Benchmark #7: Maintain average standardized test scores (i.e., ACT and SAT) and grade point average for incoming freshmen student-athletes that are greater than the average test scores and grade point average for UWM's general student body's incoming freshman class.

AGREED-UPON PROCEDURES REPORT

2021-2022 INSTITUTIONAL AGREED-UPON PROCEDURES REPORT

The NCAA requires all Division I athletic programs to complete an annual *Statement of Revenues and Expenses*. The deadline to submit the *Statement of Revenues and Expenses* is January 15th for the preceding fiscal year. Prior to submission, agreed-upon procedures are performed by an independent accountant validating that the *Statement of Revenues and Expenses* are in compliance with the NCAA.

Please see Attachments A for the Independent Accountant's Report on Agreed-Upon Procedures for UWM's NCAA Statement of Revenues and Expenses for the year ended June 30, 2022.

INTERCOLLEGIATE ATHLETICS BUDGET REPORT

UWM'S AUDITED NCAA FINANCIAL REPORT FOR 2021-2022

Please see Attachment B for the NCAA Statement of Revenue and Expenses, which assigns all transactions to a predetermined revenue or expense category.

It is important to note the *NCAA Statement of Revenues and Expenses* report looks very different from the UWM Athletics Budget previously provided in this report. The *NCAA Statement of Revenues and Expenses* includes all financial transactions associated with the operations of UWM Athletics for the year ended June 30, 2022. Many of the transactions included in *NCAA Statement of Revenues and Expenses* extend outside the Athletics Department's UW System financial statement reporting parameters.

Examples of transactions included in *NCAA Statement of Revenues and Expenses* which are not found in the Athletic Department's UW System financial statements are:

- a. University of Wisconsin – Milwaukee Foundation deposits and payments
- b. In-kind donations
- c. Tuition waivers provided by the University as part of student-athletes' aid awards
- d. On-campus room and board provided by Auxiliary Services as part of the student-athletes' grant in aid
- e. University indirect facilities and maintenance costs allocated to Athletics

The *NCAA Statement of Revenues and Expenses* provides a more complete analysis of all the costs associated with operating the athletics program. The *NCAA Statement of Revenues and Expenses* data is used by the NCAA and multiple media outlets to compare and benchmark athletic financial information of one athletic program to another.

OUTSIDE COMPLIANCE REVIEW

HORIZON LEAGUE OUTSIDE COMPLIANCE REVIEW

The Horizon League staff offers, as a service but not a requirement, outside compliance reviews to all institutions in the Horizon League. Staff members from the Horizon League administered their review of athletic compliance in December of 2015. While on campus, Horizon League staff members met with the following individuals:

Athletic Director
Senior Woman Administrator
Faculty Athletic Representative
Ticket Manager
Athletic Trainer
Strength & Conditioning Coach
Sports Information Director
Marketing Director
Facilities Director
Development staff
Men's Basketball coaching staff
Women's Basketball coaching staff
Team Sport coaching staff
Individual Sport coaching staff
Men's Basketball student-athlete
Women's Basketball student-athlete
Individual Sport student-athlete
Team Sport student-athlete
Academic Advisor
Business Manager
Registrar Office staff
Admissions Liaison
Financial Aid Liaison

The Horizon League sent a written report to the Assistant AD for Compliance and the Athletic Director. The report includes strengths of the compliance department as well as recommendations for areas that could be improved. No NCAA rules violations were discovered during the audit and the majority of the suggestions from the Horizon League have already been implemented and the remaining suggestions will continue to be reviewed and implemented as appropriate. Compliance audits by the Horizon League generally occur every 5-10 years. UWM will be reviewed again sometime between FY 2020-FY 2025.

Please see Attachment F for the Horizon League Compliance Review Report.

NCAA VIOLATIONS REPORT

2021-22 SELF-REPORTED NCAA VIOLATIONS

SPORT	DESCRIPTION OF RULE	DATE	DESCRIPTION OF VIOLATION	ACTION TAKEN
Men's & Women's Track	Bylaw 17.1.7.2 allows student-athletes to only engage in a maximum of 8 hours per week of countable athletically related activity while out of season.	9/13/21	During one week the men's and women's throws group exceeded the 8 hour weekly limit of out of season countable activity by 2 hours.	<ul style="list-style-type: none"> • Out of season practice hours for this group was reduced by 4 hours • A letter of education was provide to the entire track & field staff • Rules education was provided to all staff on hours limits
Men's Basketball	Bylaw 17.1.7.2 allows student-athletes to only engage in a maximum of 8 hours per week of countable athletically related activity while out of season.	9/17/21	On multiple occasions during the month of September the men's basketball team exceeded the 8 hour weekly limit of out of season countable activity by approximately 10.25 hours.	<ul style="list-style-type: none"> • In season practice hours were reduced by 20.5 hours over multiple weeks of the season. • Rules education was provided to all staff on hours limits • Rules education was provided to the team on hours limits • Compliance office enhanced the monitoring of practice hours for men's basketball • A letter of admonishment was provided to the Head Coach

2022-23 SELF-REPORTED NCAA VIOLATIONS

SPORT	DESCRIPTION OF RULE	DATE	DESCRIPTION OF VIOLATION	ACTION TAKEN
Men's Basketball / Facilities	NCAA rules permit institutional basketball camps and clinics to be conducted only during the months of June, July and August, or calendar weeks (Sunday-Saturday) that include days in those months.	8/4/2022	Institutional recreation facilities permitted a non-institutional clinic to rent university facilities on Saturday, September 10th, one week after the last permissible day for such camps per bylaw 13.11.1.11.	<ul style="list-style-type: none"> The university is also already in the process of creating those policies to avoid such issues in the future. Specifically, the university facility staff will get preapproval for all camps and clinics, as well as any scheduling changes that occur. In addition, the compliance office will conduct semi-annual rules education with the university facilities staff. Lastly, the compliance office will also discuss camp and clinic scheduling at a future rules education meeting for all institutional coaches.
Women's Basketball	NCAA rules prohibit any publicizing of recruitment prior to the prospective student-athlete's formal commitment to the university (e.g., signing a national letter of intent).	9/17/21	The women's basketball director of basketball operations retweeted and commented on a social media post by a 2024 prospective student-athlete.	<ul style="list-style-type: none"> The compliance office will conduct rules education with the director of operations, but will also cover the social media rules in detail at its next monthly compliance meeting. Women's basketball coaches were precluded from sending any recruiting materials or correspondence (written or electronic) to the involved recruit for two weeks.

ATTACHMENTS

Independent Accountant's Report on Agreed-Upon Procedures.....	Attachment A
NCAA Statement of Revenues and Expenses.....	Attachment B
NCAA Academic Progress Rate (APR) Score Reports.....	Attachment C
NCAA Graduation Success Rate (GSR) Score Reports.....	Attachment D
Peer Institution's APR and GSR Data.....	Attachment E
Outside Compliance Review, performed by the Horizon League.....	Attachment F
NCAA Oversight Certification Letter.....	Attachment G

ATTACHMENT A



Office of Internal Audit

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

Department of Athletics
University of Wisconsin–Milwaukee (UW-Milwaukee)
Milwaukee, Wisconsin

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

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

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

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

Procedures Related to All Revenues and Expenses

1. Agreed the amounts reported on the *Statement of Revenues and Expenses* (SRE) to UW-Milwaukee's general ledger.

In performing this procedure and the procedure described in #2 below, we identified the need for certain material adjustments that management agreed to record in the SRE:

- An increase to Student Fees (category 3 on the SRE) for \$487,155 to recognize revenue collected for capital projects.
- An increase to Direct State or Other Government Support (category 2) for \$3,750 for wellness credits paid to employees by the state, and a corresponding increase to Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities (category 22) for \$1,500 and

Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities (category 24) for \$2,250.

- \$14,953 in relocation expenses directly attributable to employees were reclassified from Other Operating Expenses (category 40) to category 22 for \$12,403 and category 24 for \$2,550.

As a result, revenues and expenses reported on the SRE (as contained in *Attachment A*) reflect those adjustments and materially agree with the amounts reported in UW-Milwaukee's general ledger.

In addition, there are certain items recorded on the SRE that are not required to be reported in the athletics accounts, including tuition waivers, indirect facilities and administrative support, and gifts-in-kind. The NCAA requires that these items be reported on the SRE to fully reflect the operations of the Athletics Department.

2. Performed the following procedures for all revenue and expense categories applicable to UW-Milwaukee:
 - a. Compared and agreed each operating revenue and expense category reported on the SRE during the reporting period to supporting schedules provided by the institution. If a specific reporting category is less than 4% of the total revenues or total expenses, no procedures are required for that specific category.
 - b. Compared and agreed a sample of operating revenue receipts and expenses obtained from the above supporting schedules to adequate supporting documentation.
 - c. Compared each major revenue account over 10% of the total revenues to prior period amounts and budget estimates. Compared each major expense account over 10% of the total expenses to prior period amounts and budget estimates. Obtained and documented an explanation of any variations greater than 10%.

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

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

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

We obtained, through discussion with management, an understanding of the Athletics Department's internal controls. The controls identified were not unique to the Athletics Department and are tested as part of other engagements performed at the institution. No further procedures were performed.

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

The SRE includes all functions related to intercollegiate athletics at UW-Milwaukee as well as the accounts of the Athletics Department's sole affiliated/outside organization, the UW-Milwaukee

Foundation (an independent 501(c)(3) organization that is the official not-for-profit fundraising corporation for UW-Milwaukee).

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

Procedures Related to Revenues

5. **Ticket Sales.** The NCAA agreed-upon procedures guidelines require that we compare tickets sold during the reporting period, complimentary tickets provided during the reporting period, and unsold tickets to the related revenue reported by UW-Milwaukee on the SRE and the related attendance figures, and that we recalculate totals.

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

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

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

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

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

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

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

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

Per management, there were no revenues derived from the transfers to institution category; therefore, no procedures were required for this specific category.

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

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

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

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

12. **Contributions.** The NCAA agreed-upon procedures guidelines require that we obtain and review supporting documentation for any contributions of money, goods, or services received directly by the Athletics Department from any affiliated or outside organization, agency or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constitutes 10% or more in aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting period and recalculate totals.

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

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

Per management, there were no revenues derived from the in-kind category; therefore, no procedures were required for this specific category.

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

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

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

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

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

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

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

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

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

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

19. **Royalties, Licensing, Advertisement and Sponsorships.** The NCAA agreed-upon procedures guidelines require that we obtain and inspect agreements related to UW-Milwaukee's participation in revenues from royalties, licensing, advertisement, and sponsorships during the reporting period for relevant terms and conditions. Also, compare and agree the related revenues to UW-Milwaukee's general ledger and the SRE and recalculate totals.

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

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

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

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

Per management, there were no revenues derived from the athletics restricted endowment and investments income category; therefore, no procedures were required for this specific category.

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

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

23. **Football Bowl Revenues.** The NCAA agreed-upon procedures guidelines require we obtain and inspect agreements related to UW-Milwaukee's revenues from post-season football bowl participation during the reporting period to gain an understanding of the relevant terms and conditions. Also, the agreed-upon procedures require that we compare and agree the related revenues to UW-Milwaukee's general ledger and/or the SRE and recalculate totals.

UW-Milwaukee does not have a football bowl program; therefore, no procedures were required for this specific category

Procedures Related to Expenses

24. **Athletic Student Aid.** Selected a sample of 60 student-athletes from the listing of institutional student aid recipients during the reporting period. The sample was selected from data captured by the institution through the creation of a squad list from each sponsored sport. Obtained individual student account detail for each selection and compared total aid in the institution's student system to the student's detail in the NCAA's Compliance Assistant (CA) software. Performed a check of each student selected to ensure their information was reported accurately in the NCAA's CA software. We recalculated totals for each sport and overall.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Per management, there were no expenses derived from the sports camp expenses category; therefore, no procedures were required for this specific category.

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

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

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

agreements, leases, and rental agreements), compare amounts recorded to amounts listed in the general ledger detail, and recalculate totals.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Additional Minimum Agreed-Upon Procedures

46. **Grants-in-Aid.** Compared and agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the Calculation of Revenue Distribution Equivalencies (CRDE) report of UW-Milwaukee Athletics. The NCAA Membership Financial Reporting System populates the sports from the NCAA Sports Sponsorship and Demographics Form as they are reported by the institution between May and August. If there was a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the CRDE, we inquired about the discrepancy and reported the justification in the agreed-upon procedures report.

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

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

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

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

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

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

48. **Pell Grants.** Agreed the total number of Division I student-athletes who, during the academic year, received a Pell Grant award (e.g., Pell Grant recipients on Full Athletic Aid, Pell Grant recipients on Partial Athletic Aid, and Pell Grant recipients with no Athletic Aid) and the total dollar amount of these Pell Grants reported in the NCAA Membership Financial Reporting System to a report generated out of the institution's financial aid records of all student-athlete Pell Grants.

We compared current year Pell Grants total to prior year reported total per the Membership Financial Report submission. The variance was less than +/- 20 grants so no further procedures were required.

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

Minimum Agreed-Upon Procedures Program for Other Reporting Items

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

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

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

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

51. **Total Institutional Debt.** Agreed the total outstanding institutional debt to supporting documentation and the institution's audited financial statements, if available, or the institution's general ledger.

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

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

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

53. **Value of Institutional Endowments.** Agreed the total fair market value of institutional endowments to supporting documentation, the institution's general ledger, and/or audited financial statements, if available.

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

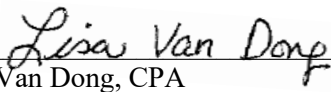
54. **Total Athletics-Related Capital Expenditures.** Obtained a schedule of athletics-related capital expenditures made by Athletics, the institution, and affiliated organizations during the reporting period. Obtained general ledger detail and compared to the total expenses reported. Selected one sample for \$5.77 million that was 99% of the balance to validate existence of transactions and accuracy of recording, and recalculated totals.

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

We were engaged by UW-Milwaukee to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the NCAA requirements or the accompanying *Statement of Revenues and Expenses* for the fiscal year ended June 30, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the chancellor, management of UW-Milwaukee, the Athletics Department, and authorized representatives of the NCAA. The report is not intended to be, and should not be, used by anyone other than these specified parties. However, this guidance does not supersede distributions governed by the *Wisconsin Open Records Law*.

We are required to be independent of UW-Milwaukee and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. For purposes of this engagement, the NCAA considers the UW System Administration Office of Internal Audit to be independent.



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

January 6, 2023

Attachments:

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

Report Distribution:

To: Mark Mone, Chancellor

cc: Robin Van Harpen, Vice Chancellor of Finance and Administrative Affairs
Amanda Braun, Director of Athletics
Catherine Rossi, Deputy Director of Athletics
Tony Helmke, Controller
Dave Rice, Financial Manager
Kathryn Amato, Compliance and Ethics Officer
Sue Weslow, Director of Executive Projects
Lori Stortz, Chief Audit Executive, UW System Administration Office of Internal Audit

ATTACHMENT A: STATEMENT OF REVENUES AND EXPENSES

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

	MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL	PRIOR YEAR	VARIANCE
REVENUES:							
1 Ticket Sales	\$ 148,349	\$ 7,340	\$ 24,502	\$ -	\$ 180,191	\$ 144,848	\$ 35,343
2 Direct State or Other Government Support	-	450	1,050	2,250	3,750	-	3,750
3 Student Fees	-	-	-	12,490,850	12,490,850	5,821,560	6,669,290
4 Direct Institutional Support	323,134	408,759	3,259,834	3,638,540	7,630,267	7,184,746	445,521
5 Less: Transfers to Institution	-	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	465,000	465,000	493,000	(28,000)
Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	232,840	232,840	233,512	(672)
7 Guarantees	140,600	27,000	70,595	-	238,195	131,126	107,069
8 Contributions	95,500	23,523	218,602	528,024	865,649	337,596	528,053
9 In-Kind	-	-	-	-	-	-	-
10 Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-	-
11 Media Rights	-	-	-	-	-	-	-
12 NCAA Distributions	-	-	31,430	622,932	654,362	407,530	246,832
13 Conference Distributions (Non Media and Non Football Bowl)	-	-	9,037	-	9,037	185,324	(176,287)
13A Conference Distributions of Football Bowl Generated Revenue	-	-	-	-	-	-	-
14 Program, Novelty, Parking and Concession Sales	-	-	-	6,311	6,311	21,981	(15,670)
15 Royalties, Licensing, Advertisement and Sponsorships	14,406	2,415	16,117	491,744	524,682	582,559	(57,877)
16 Sports Camp Revenues	-	-	-	-	-	-	-
17 Athletics Restricted Endowment and Investments Income	-	-	-	-	-	-	-
18 Other Operating Revenue	-	64	55	10,336	10,455	3,863	6,592
19 Football Bowl Revenues	-	-	-	-	-	-	-
Total Operating Revenues	721,989	469,551	3,631,222	18,488,827	23,311,589	15,547,645	7,763,944
EXPENSES:							
20 Athletic Student Aid	499,350	579,998	3,500,770	-	4,580,118	4,479,266	100,852
21 Guarantees	94,614	-	7,269	-	101,883	6,750	95,133
Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities	810,758	456,571	1,376,972	-	2,644,301	2,377,721	266,580
23 Coaching Salaries, Benefits and Bonuses Paid by a Third Party	-	-	-	-	-	-	-
Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities	75,384	97,782	5,860	2,103,410	2,282,436	2,039,668	242,768
Support Staff/Administrative Compensation, Benefits and Bonuses Paid by Third Party	-	-	-	-	-	-	-
26 Severance Payments	120,780	-	-	-	120,780	-	120,780
27 Recruiting	90,007	34,933	38,490	-	163,430	35,305	128,125
28 Team Travel	309,736	153,631	723,255	-	1,186,622	626,319	560,303
29 Sports Equipment, Uniforms and Supplies	72,124	39,871	198,473	-	310,468	262,716	47,752
30 Game Expenses	216,135	73,017	88,543	1,718	379,413	191,582	187,831
31 Fund Raising, Marketing and Promotion	100,712	11,672	20,286	165,193	297,863	132,730	165,133
32 Sport Camp Expenses	-	-	-	-	-	-	-
33 Spirit Groups	14,640	10,000	-	52,246	76,886	17,799	59,087
34 Athletic Facilities Debt Service, Leases and Rental Fees	187,000	-	84,380	232,840	504,220	323,599	180,621
35 Direct Overhead and Administrative Expenses	13,498	9,457	14,754	450,741	488,450	423,867	64,583
36 Indirect Institutional Support	-	-	-	465,000	465,000	493,000	(28,000)
37 Medical Expenses and Insurance	-	150	-	341,926	342,076	384,546	(42,470)
38 Memberships and Dues	1,390	1,960	2,563	4,850	10,763	12,225	(1,462)
39 Student-Athlete Meals (Non-Travel)	51,914	18,830	3,338	15,197	89,279	80,805	8,474
40 Other Operating Expenses	179,434	15,756	60,641	115,431	371,262	232,916	138,346
41 Football Bowl Expenses	-	-	-	-	-	-	-
41A Football Bowl Expenses - Coaching Compensation/Bonuses	-	-	-	-	-	-	-
Total Operating Expenses	2,837,476	1,503,628	6,125,594	3,948,552	14,415,250	12,120,814	2,294,436
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	\$ (2,115,487)	\$ (1,034,077)	\$ (2,494,372)	\$ 14,540,275	\$ 8,896,339	\$ 3,426,831	\$ 5,469,508

ATTACHMENT A: STATEMENT OF REVENUES AND EXPENSES – CONTINUED

Other Reporting Items:

		Total	Prior Year	Variance
	\$	-	-	\$ -
50 Excess Transfers to Institution	\$	-	-	\$ -
51 Conference Realignment Expenses		-	-	\$ -
52 Total Athletics Related Debt		3,950,063	5,314,993	\$ (1,364,930)
53 Total Institutional Debt		128,327,269	112,391,774	\$ 15,935,495
54 Value of Athletics Dedicated Endowments		986,049	1,149,018	\$ (162,969)
55 Value of Institutional Endowments		198,742,320	210,805,403	\$ (12,063,083)
56 Total Athletics Related Capital Expenditures		5,818,261	470,990	\$ 5,347,271

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

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

NCAA Agreed-Upon Procedures require the independent accountant to:

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

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

NCAA Category	21-22 Amount	Prior Year Amount	Variance	Explanation
#3 Student Fees	\$12,490,850	\$5,821,560	\$6,669,290, or 115%	This category includes the reported capital projects funding of \$6.3 million for the Klotsche Annex Project.

Based upon the above-stated criteria, the following revenue account variances from budget estimates required an explanation:

NCAA Category	21-22 Amount	Budgeted amount	Variance	Explanation
#3 Student Fees	\$12,490,850	\$6,024,776	\$6,466,074, or 107%	This category includes the reported capital projects funding of \$6.3 million for the Klotsche Annex Project.
#4 Direct Institutional Support	\$7,630,267	\$4,511,328	\$3,118,939, or 69%	In FY 2022, the institution contributed nearly \$3 million to the Athletics Department cumulative deficit. This contribution is not included in the annual budget.

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

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

NCAA Category	21-22 Amount	Prior Year Amount	Variance	Explanation
#22 Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities	\$2,644,301	\$2,377,721	\$266,580, or 11%	In FY 2022, there was turnover involving multiple head and assistant coaches. As a result, this led to higher expenses as all vacation balances were paid out.
#24 Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities	\$2,282,436	\$2,039,668	\$242,768, or 12%	In FY 2022, there was turnover in this department that led to vacation balances being paid out. Additionally, the expense in FY 2021 was lower as the department was still using temporary furloughs.

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

Note 1: Summary of Significant Accounting Policies

Basis of presentation

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

Capital assets

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

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

Contributions

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

Athletic Student Aid

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

Note 2: Reporting Entity

The UW-Milwaukee Athletics Department is responsible for intercollegiate sports programs of the University. The Director of Athletics is responsible for the day-to-day operation of the Athletics

Department. The Athletics Department is ultimately governed by the University's Chancellor through authority delegated by the Board of Regents of the University of Wisconsin System, which is a unit of the State of Wisconsin.

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

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

Note 3: Contributions

Revenue from contributions (line 8 of the SRE) was \$865,649. The UW-Milwaukee Foundation received contributions for the Athletic Department from one donor that constituted greater than 10% of all contributions: \$700,000 was received from one donor. Since line 8 of the SRE recognizes revenue as it is spent, this amount differs from that which was donated during the fiscal year (\$1,180,261).

Note 4: Total Athletics-Related Debt

The amount of "Total Athletics-Related Debt" on line 52 of the SRE (\$3,950,063) represents the outstanding bonds payable on the Klotsche Center, a facility used by the Athletics Department (generally without rental fees or chargebacks). However, payment of interest and principal on these bonds is not the responsibility of the Athletics Department, and a separate segregated fee is used to fund the debt service. Also, the amount of "Total Athletics-Related Debt" on line 52 does not include the cumulative deficit in the Athletics Department in Fund 128 on June 30, 2022 (\$2,066,253).

The scheduled payments of the general obligation bonds are as follows:

Fiscal Year	Principal	Interest	Total
2023	\$1,418,342	\$ 93,268	\$1,511,609
2024	896,308	52,369	948,677
2025	1,210,242	26,403	1,236,645
2026	83,606	8,724	92,330
2027	153,651	8,036	161,687
2028	495	4,743	5,237
2029-2042	187,419	8,934	196,353
Totals	\$3,950,063	\$202,477	\$4,152,540

Note 5: Total Athletics-Related Capital Expenditures

The amount of “Total Athletics-Related Capital Expenditures” on line 56 of the SRE (\$5,818,261) is not included, or accounted for, elsewhere in the “Expenses” section of the SRE (as permitted by the NCAA 2022 Agreed-Upon Procedures Guidelines).

Note 6: Restricted Revenue

During the year ending June 30, 2017, UW-Milwaukee received \$460,734 from the NCAA as part of its special one-time Division I distribution to directly support student-athletes. Since this distribution is considered restricted with respect to purpose, the entire amount received in FY 2017 (\$460,734) was recognized as revenue in line 12, NCAA distributions, of the SRE during that year. The expense related to this revenue item will be recognized during the year it is spent.

UW-Milwaukee Athletics spends approximately \$92,400 from this distribution each year (starting in FY 2018 and ending in FY 2022). UW-Milwaukee Athletics intends to provide the full cost of attendance to both the men’s and women’s basketball programs.

ATTACHMENT B

ATTACHMENT A: STATEMENT OF REVENUES AND EXPENSES

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

	MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL	PRIOR YEAR	VARIANCE
REVENUES:							
1 Ticket Sales	\$ 148,349	\$ 7,340	\$ 24,502	\$ -	\$ 180,191	\$ 144,848	\$ 35,343
2 Direct State or Other Government Support	-	450	1,050	2,250	3,750	-	3,750
3 Student Fees	-	-	-	12,490,850	12,490,850	5,821,560	6,669,290
4 Direct Institutional Support	323,134	408,759	3,259,834	3,638,540	7,630,267	7,184,746	445,521
5 Less: Transfers to Institution	-	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	465,000	465,000	493,000	(28,000)
Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees							
6A	-	-	-	232,840	232,840	233,512	(672)
7 Guarantees	140,600	27,000	70,595	-	238,195	131,126	107,069
8 Contributions	95,500	23,523	218,602	528,024	865,649	337,596	528,053
9 In-Kind	-	-	-	-	-	-	-
10 Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-	-
11 Media Rights	-	-	-	-	-	-	-
12 NCAA Distributions	-	-	31,430	622,932	654,362	407,530	246,832
13 Conference Distributions (Non Media and Non Football Bowl)	-	-	9,037	-	9,037	185,324	(176,287)
13A Conference Distributions of Football Bowl Generated Revenue	-	-	-	-	-	-	-
14 Program, Novelty, Parking and Concession Sales	-	-	-	6,311	6,311	21,981	(15,670)
15 Royalties, Licensing, Advertisement and Sponsorships	14,406	2,415	16,117	491,744	524,682	582,559	(57,877)
16 Sports Camp Revenues	-	-	-	-	-	-	-
17 Athletics Restricted Endowment and Investments Income	-	-	-	-	-	-	-
18 Other Operating Revenue	-	64	55	10,336	10,455	3,863	6,592
19 Football Bowl Revenues	-	-	-	-	-	-	-
Total Operating Revenues	721,989	469,551	3,631,222	18,488,827	23,311,589	15,547,645	7,763,944
EXPENSES:							
20 Athletic Student Aid	499,350	579,998	3,500,770	-	4,580,118	4,479,266	100,852
21 Guarantees	94,614	-	7,269	-	101,883	6,750	95,133
Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities							
22	810,758	456,571	1,376,972	-	2,644,301	2,377,721	266,580
Coaching Salaries, Benefits and Bonuses Paid by a Third Party							
23	-	-	-	-	-	-	-
Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities							
24	75,384	97,782	5,860	2,103,410	2,282,436	2,039,668	242,768
Support Staff/Administrative Compensation, Benefits and Bonuses Paid by Third Party							
25	-	-	-	-	-	-	-
26 Severance Payments	120,780	-	-	-	120,780	-	120,780
27 Recruiting	90,007	34,933	38,490	-	163,430	35,305	128,125
28 Team Travel	309,736	153,631	723,255	-	1,186,622	626,319	560,303
29 Sports Equipment, Uniforms and Supplies	72,124	39,871	198,473	-	310,468	262,716	47,752
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31 Fund Raising, Marketing and Promotion	100,712	11,672	20,286	165,193	297,863	132,730	165,133
32 Sport Camp Expenses	-	-	-	-	-	-	-
33 Spirit Groups	14,640	10,000	-	52,246	76,886	17,799	59,087
34 Athletic Facilities Debt Service, Leases and Rental Fees	187,000	-	84,380	232,840	504,220	323,599	180,621
35 Direct Overhead and Administrative Expenses	13,498	9,457	14,754	450,741	488,450	423,867	64,583
36 Indirect Institutional Support	-	-	-	465,000	465,000	493,000	(28,000)
37 Medical Expenses and Insurance	-	150	-	341,926	342,076	384,546	(42,470)
38 Memberships and Dues	1,390	1,960	2,563	4,850	10,763	12,225	(1,462)
39 Student-Athlete Meals (Non-Travel)	51,914	18,830	3,338	15,197	89,279	80,805	8,474
40 Other Operating Expenses	179,434	15,756	60,641	115,431	371,262	232,916	138,346
41 Football Bowl Expenses	-	-	-	-	-	-	-
41A Football Bowl Expenses - Coaching Compensation/Bonuses	-	-	-	-	-	-	-
Total Operating Expenses	2,837,476	1,503,628	6,125,594	3,948,552	14,415,250	12,120,814	2,294,436
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	\$ (2,115,487)	\$ (1,034,077)	\$ (2,494,372)	\$ 14,540,275	\$ 8,896,339	\$ 3,426,831	\$ 5,469,508

ATTACHMENT A: STATEMENT OF REVENUES AND EXPENSES – CONTINUED

Other Reporting Items:

		Total	Prior Year	Variance
	\$	-	-	\$ -
50 Excess Transfers to Institution	\$	-	-	\$ -
51 Conference Realignment Expenses		-	-	\$ -
52 Total Athletics Related Debt		3,950,063	5,314,993	\$ (1,364,930)
53 Total Institutional Debt		128,327,269	112,391,774	\$ 15,935,495
54 Value of Athletics Dedicated Endowments		986,049	1,149,018	\$ (162,969)
55 Value of Institutional Endowments		198,742,320	210,805,403	\$ (12,063,083)
56 Total Athletics Related Capital Expenditures		5,818,261	470,990	\$ 5,347,271

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

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

NCAA Agreed-Upon Procedures require the independent accountant to:

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

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

NCAA Category	21-22 Amount	Prior Year Amount	Variance	Explanation
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Based upon the above-stated criteria, the following revenue account variances from budget estimates required an explanation:

NCAA Category	21-22 Amount	Budgeted amount	Variance	Explanation
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#4 Direct Institutional Support	\$7,630,267	\$4,511,328	\$3,118,939, or 69%	In FY 2022, the institution contributed nearly \$3 million to the Athletics Department cumulative deficit. This contribution is not included in the annual budget.

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

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

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#24 Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities	\$2,282,436	\$2,039,668	\$242,768, or 12%	In FY 2022, there was turnover in this department that led to vacation balances being paid out. Additionally, the expense in FY 2021 was lower as the department was still using temporary furloughs.

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

Note 1: Summary of Significant Accounting Policies

Basis of presentation

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

Capital assets

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

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

Contributions

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

Athletic Student Aid

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

Note 2: Reporting Entity

The UW-Milwaukee Athletics Department is responsible for intercollegiate sports programs of the University. The Director of Athletics is responsible for the day-to-day operation of the Athletics

Department. The Athletics Department is ultimately governed by the University's Chancellor through authority delegated by the Board of Regents of the University of Wisconsin System, which is a unit of the State of Wisconsin.

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

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

Note 3: Contributions

Revenue from contributions (line 8 of the SRE) was \$865,649. The UW-Milwaukee Foundation received contributions for the Athletic Department from one donor that constituted greater than 10% of all contributions: \$700,000 was received from one donor. Since line 8 of the SRE recognizes revenue as it is spent, this amount differs from that which was donated during the fiscal year (\$1,180,261).

Note 4: Total Athletics-Related Debt

The amount of "Total Athletics-Related Debt" on line 52 of the SRE (\$3,950,063) represents the outstanding bonds payable on the Klotsche Center, a facility used by the Athletics Department (generally without rental fees or chargebacks). However, payment of interest and principal on these bonds is not the responsibility of the Athletics Department, and a separate segregated fee is used to fund the debt service. Also, the amount of "Total Athletics-Related Debt" on line 52 does not include the cumulative deficit in the Athletics Department in Fund 128 on June 30, 2022 (\$2,066,253).

The scheduled payments of the general obligation bonds are as follows:

Fiscal Year	Principal	Interest	Total
2023	\$1,418,342	\$ 93,268	\$1,511,609
2024	896,308	52,369	948,677
2025	1,210,242	26,403	1,236,645
2026	83,606	8,724	92,330
2027	153,651	8,036	161,687
2028	495	4,743	5,237
2029-2042	187,419	8,934	196,353
Totals	\$3,950,063	\$202,477	\$4,152,540

Note 5: Total Athletics-Related Capital Expenditures

The amount of “Total Athletics-Related Capital Expenditures” on line 56 of the SRE (\$5,818,261) is not included, or accounted for, elsewhere in the “Expenses” section of the SRE (as permitted by the NCAA 2022 Agreed-Upon Procedures Guidelines).

Note 6: Restricted Revenue

During the year ending June 30, 2017, UW-Milwaukee received \$460,734 from the NCAA as part of its special one-time Division I distribution to directly support student-athletes. Since this distribution is considered restricted with respect to purpose, the entire amount received in FY 2017 (\$460,734) was recognized as revenue in line 12, NCAA distributions, of the SRE during that year. The expense related to this revenue item will be recognized during the year it is spent.

UW-Milwaukee Athletics spends approximately \$92,400 from this distribution each year (starting in FY 2018 and ending in FY 2022). UW-Milwaukee Athletics intends to provide the full cost of attendance to both the men’s and women’s basketball programs.

ATTACHMENT C

NCAA Division I 2020 - 2021 Academic Progress Rate Institutional Report

Institution: University of Wisconsin-Milwaukee

Date of Report: 05/08/2023

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. Institutions are encouraged to forward this report to appropriate institutional personnel on campus.

[Note: All information contained in this report is for four academic years. Some squads may still have small sample sizes within certain sport groups. In accordance with the Family Educational Rights and Privacy Act's (FERPA's) interpretation of federal privacy regulations, institutions should not disclose statistical data contained in this report for cells made up of three or fewer students without student consent.]

Sport	APR			Eligibility/Graduation		Retention	
	Multiyear Rate (N)	Multiyear Rate Upper Confidence Boundary	2020 - 2021 (N)	Multiyear Rate	2020 - 2021	Multiyear Rate	2020 - 2021
Baseball	989 (123)	N/A	983 (32)	992	984	987	981
Men's Basketball	932 (51)	N/A	917 (13)	949	923	912	909
Men's Cross Country	1,000 (55)	N/A	1,000 (16)	1,000	1,000	1,000	1,000
Men's Soccer	982 (89)	N/A	969 (19)	988	1,000	975	935
Men's Swimming	980 (127)	N/A	983 (30)	971	967	988	1,000
Men's Track	997 (151)	N/A	1,000 (39)	986	987	997	1,000
Women's Basketball	992 (64)	N/A	966 (16)	984	938	1,000	1,000
Women's Cross Country	990 (75)	N/A	970 (17)	986	971	993	969
Women's Soccer	987 (127)	N/A	1,000 (32)	983	1,000	991	1,000
Women's Swimming	989 (139)	N/A	993 (37)	989	1,000	989	986
Women's Tennis	1,000 (31)	N/A	1,000 (8)	1,000	1,000	1,000	1,000
Women's Track	994 (187)	N/A	990 (53)	992	990	997	990
Women's Volleyball	1,000 (52)	N/A	1,000 (12)	1,000	1,000	990	1,000

* Denotes data representing three or fewer student-athletes. In accordance with FERPA's interpretation of federal privacy regulations, institutions should not disclose statistical data contained in this report in cells made up of three or fewer students without student consent.

N/A = No APR or not applicable.

N = Number of student-athletes represented.

¹ Denotes APR that does not subject the team to ineligibility for postseason competition based on institutional, athletics and student resources and the team's Graduation Success Rate.

² Denotes APR that does not subject the team to ineligibility for postseason competition due to the team's demonstrated academic improvement.

³ Denotes APR that does not subject the team to ineligibility for postseason competition due to the squad-size adjustment. The "upper confidence boundary" of a team's APR must be below 930 for that team to be subject to ineligibility for postseason competition. Squad-size adjustment does not apply to teams with four years of APR data and a multiyear cohort of 30 or more student-athletes.

⁴ Denotes APR that does not subject the team to penalties due to the team's demonstrated academic improvement.

⁵ Denotes APR that does not subject the team to penalties due to the squad-size adjustment. The "upper confidence boundary" of a team's APR must be below 930 for that team to be subject to penalties. The squad-size adjustment does not apply to teams with four years of APR data and a multiyear cohort of 30 or more student-athletes.

⁶ Denotes APR based on a one year cohort, not subject to ineligibility for postseason competition and/or any penalties.

⁷ Denotes APR based on a two year cohort, not subject to ineligibility for postseason competition and/or any penalties.

⁸ Denotes that team is not subject to ineligibility for postseason competition and/or penalties based on institutional resources.

⁹ Denotes APR that requires an APP Improvement Plan be created for this sport.

ATTACHMENT D

Graduation Success Rate Report

2012 - 2015 Cohorts: University of Wisconsin-Milwaukee

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	100	67	Basketball	92	44
Basketball	100	67	Bowling	-	-
CC/Track	88	80	CC/Track	91	79
Fencing	-	-	Crew/Rowing	-	-
Football	-	-	Fencing	-	-
Golf	-	-	Field Hockey	-	-
Gymnastics	-	-	Golf	-	-
Ice Hockey	-	-	Gymnastics	-	-
Lacrosse	-	-	W. Ice Hockey	-	-
Mixed Rifle	-	-	Lacrosse	-	-
Skiing	-	-	Skiing	-	-
Soccer	76	58	Soccer	91	66
Swimming	75	67	Softball	-	-
Tennis	-	-	Swimming	100	89
Volleyball	-	-	Tennis	100	44
Water Polo	-	-	Volleyball	91	78
Wrestling	-	-	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

University of Wisconsin-Milwaukee

FRESHMAN-COHORT GRADUATION RATES

	All Students	Student-Athletes #
2015-16 Graduation Rate	47%	63%
Four-Class Average	46%	71%
Student-Athlete Graduation Success Rate		90%

1. Graduation-Rates Data

a. All Students

	Men				Women				Total			
	2015-16		4-Class		2015-16		4-Class		2015-16		4-Class	
	N	%	N	%	N	%	N	%	N	%	N	%
Am. Ind./AN	***	***	24	25	***	***	20	35	***	***	44	30
Asian	122	44	454	44	105	53	394	49	227	48	848	46
Black	87	20	387	23	127	34	618	28	214	28	1005	26
Hispanic	191	38	549	34	197	42	634	42	388	40	1183	38
Nat. Haw./PI	***	***	3	67	***	***	9	22	***	***	12	33
N-R Alien	65	60	250	52	31	65	108	56	96	61	358	53
Two or More	77	22	334	33	87	34	420	40	164	29	754	37
Unknown	***	***	6	50	***	***	8	75	***	***	14	64
White	984	50	4010	49	1171	52	4560	51	2155	51	8570	50
Total	1532	45	6017	45	1729	49	6771	47	3261	47	12788	46

b. Student-Athletes

	Men						Women						Total					
	2015-16		4-Class		GSR		2015-16		4-Class		GSR		2015-16		4-Class		GSR	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Am. Ind./AN	0	-	***	***	0	-	0	-	***	***	0	-	0	-	***	***	0	-
Asian	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
Black	***	***	4	25	5	80	***	***	15	67	15	80	***	***	19	58	20	80
Hispanic	0	-	***	***	***	***	0	-	***	***	***	***	0	-	***	***	***	***
Nat. Haw./PI	0	-	0	-	***	***	0	-	0	-	***	***	0	-	0	-	***	***
N-R Alien	0	-	***	***	***	***	0	-	***	***	***	***	0	-	***	***	***	***
Two or More	0	-	0	-	***	***	0	-	3	67	***	***	0	-	3	67	***	***
Unknown	8	25	11	27	10	50	5	20	8	38	4	100	13	23	19	32	14	64
White	24	88	88	78	93	91	30	63	109	77	94	96	54	74	197	78	187	94
Total	35	69	107	69	113	86	38	58	139	72	119	94	73	63	246	71	232	90

c. Student-Athletes by Sport Category

Baseball				Men's Basketball				Men's CC/Track			
%N				%N				%N			
2015-16 4-Class GSR				2015-16 4-Class GSR				2015-16 4-Class GSR			
Am. Ind./AN	-	-	-	Am. Ind./AN	-	-	-	Am. Ind./AN	-	-	-
Asian	100-a	100-a	100-a	Asian	-	-	-	Asian	-	-	-
Black	-	-	-	Black	0-a	0-a	100-a	Black	0-a	50-a	50-a
Hispanic	-	-	-	Hispanic	-	-	-	Hispanic	-	-	-
Nat. Haw./PI	-	-	100-a	Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-
N-R Alien	-	-	-	N-R Alien	-	-	-	N-R Alien	-	-	-
Two or More	-	-	-	Two or More	-	-	-	Two or More	-	-	-
Unknown	-	-	100-a	Unknown	-	-	-	Unknown	0-a	0-a	-
White	100-a	64-c	100-e	White	-	100-a	100-a	White	100-b	84-e	90-e
Total	100-b	67-c	100-e	Total	0-a	67-b	100-b	Total	82-c	80-e	88-e

Football				Men's Other			
%N				%N			
2015-16 4-Class GSR				2015-16 4-Class GSR			
Am. Ind./AN	-	-	-	Am. Ind./AN	-	-	-
Asian	-	-	-	Asian	-	-	-
Black	-	-	-	Black	-	-	-
Hispanic	-	-	-	Hispanic	-	0-a	0-a
Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-
N-R Alien	-	-	-	N-R Alien	-	0-a	-
Two or More	-	-	-	Two or More	-	-	100-a
Unknown	-	-	-	Unknown	29-b	30-b	44-b
White	-	-	-	White	70-b	76-e	86-e
Total	-	-	-	Total	53-d	63-e	76-e

Women's Basketball				Women's CC/Track				Women's Other			
%N				%N				%N			
2015-16 4-Class GSR				2015-16 4-Class GSR				2015-16 4-Class GSR			
Am. Ind./AN	-	0-a	-	Am. Ind./AN	-	-	-	Am. Ind./AN	-	-	-
Asian	-	-	-	Asian	-	-	-	Asian	-	-	-
Black	100-a	40-a	80-a	Black	-	83-b	83-b	Black	50-a	75-a	75-a
Hispanic	-	-	-	Hispanic	-	-	-	Hispanic	-	100-a	100-a
Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-
N-R Alien	-	-	-	N-R Alien	-	-	-	N-R Alien	-	0-a	100-a
Two or More	-	0-a	-	Two or More	-	100-a	100-a	Two or More	-	100-a	100-a
Unknown	-	-	-	Unknown	-	100-a	100-a	Unknown	20-a	29-b	100-a
White	20-a	60-b	100-b	White	80-b	77-e	92-e	White	67-c	79-e	97-e
Total	33-b	44-d	92-c	Total	80-b	79-e	91-e	Total	55-e	74-e	96-e

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

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

a. All Students	Men	Women	Total	b. Student-athletes #	Men	Women	Total
	N	N	N		N	N	N
Am. Ind./AN	12	32	44	Am. Ind./AN	1	0	1
Asian	505	574	1079	Asian	3	1	4
Black	357	588	945	Black	22	9	31
Hispanic	929	1150	2079	Hispanic	6	6	12
Nat. Haw./PI	10	8	18	Nat. Haw./PI	2	0	2
N-R Alien	159	142	301	N-R Alien	0	0	0
Two or More	277	381	658	Two or More	7	7	14
Unknown	52	33	85	Unknown	1	0	1
White	4392	5229	9621	White	105	137	242
Total	6693	8137	14830	Total	147	160	307

c. Student-Athletes # By Sports Category

Men

	Basketball	Baseball	CC/Track	Football	Other
Am. Ind./AN	0	0	0	0	1
Asian	0	0	1	0	2
Black	10	0	7	0	5
Hispanic	0	1	3	0	2
Nat. Haw./PI	0	0	0	0	2
N-R Alien	0	0	0	0	0
Two or More	1	0	1	0	5
Unknown	0	0	0	0	1
White	3	31	33	0	38
Total	14	32	45	0	56

Women

	Basketball	CC/Track	Other
Am. Ind./AN	0	0	0
Asian	0	1	0
Black	4	4	1
Hispanic	0	2	4
Nat. Haw./PI	0	0	0
N-R Alien	0	0	0
Two or More	1	3	3
Unknown	0	0	0
White	12	38	87
Total	17	48	95

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



NCAA DIVISION I GRADUATION RATES INSTITUTION REPORT INFORMATION

Introduction.

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

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

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

1. All Students.

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

2. Student-Athletes.

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

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

Graduation Rates Report.

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

1. Graduation- Rates Data.

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

a. All Students.

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

b. Student-Athletes.

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

c. Student-Athletes by Sports Categories.

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

2. Undergraduate-Enrollment Data.

a. All Students.

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

b. Student-Athletes.

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

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

ATTACHMENT E

Academic Progress Rate Comparison

Horizon League 2020-2021

	Cleveland		Green						Youngstown	Northern		UWM	DI	Horizon League
	State	Detroit	Bay	Oakland	IUPUI	PFW	RMU	Wright State	State	Kentucky	UW-MKE	Rank	Average	Ave
Baseball	NA	NA	NA	949	NA	950	NA	988	981	995	989	2/6	977	975
Men's Basketball	941	909	940	973	989	984	954	989	948	984	932	10/11	968	958
Men's Cross Country	NA	1000	941	992	997	970	NA	1000	977	992	1000	T1/9	983	985
Men's Soccer	984	987	957	940	996	957	988	957	NA	982	982	T5/10	979	973
Men's Swimming	982	NA	973	966	983	NA	NA	NA	972	NA	980	3/6	986	976
Men's Track	NA	975	NA	981	993	918	NA	NA	971	1000	997	2/7	974	976
Women's Basketball	991	958	995	982	995	942	1000	991	982	995	992	5/11	983	984
Women's Cross Country	1000	1000	978	1000	996	948	1000	995	990	1000	990	T8/11	990	991
Women's Soccer	995	983	965	983	1000	1000	994	998	980	1000	987	7/11	990	990
Women's Swimming	987	NA	969	987	997	NA	NA	NA	988	NA	989	2/6	993	987
Women's Tennis	972	NA	NA	1000	992	NA	NA	NA	991	1000	1000	T1/6	991	991
Women's Track	967	977	NA	958	993	952	989	997	986	1000	994	3/10	984	981
Volleyball	995	NA	989	1000	1000	1000	989	1000	984	995	1000	T1/10	989	995

Graduation Success Rate Comparision
Horizon League 2021-2022

	Cleveland State	Detroit	Green Bay*	IUPUI	Northern Kentucky	Oakland	PFW	RMU	Wright State	Youngstown State	Milwaukee	UWM Rank	Horizon League Average	DI (Non- Football) Average	DI (Overall) Average	UWM Single Year GSR
Baseball	N/A	N/A	N/A	N/A	83	91	83	N/A	96	82	100		89	87	87	100
Men's Basketball	89	54	100	93	75	88	100	100	100	80	100		89	86	84	100
Men's Soccer	73	87	88	100	75	83	69	86	62	N/A	76		80	86	88	85.7
Men's Swimming	86	N/A	88	71	N/A	89	N/A	N/A	N/A	N/A	75		82	88	91	55.6
Men's CC/Track	N/A	94	90	93	91	70	55	100	75	63	88		82	84	84	90
Women's Basketball	100	87	100	100	100	89	77	100	91	90	92		93	93	93	100
Women's Soccer	100	100	91	100	89	94	91	100	92	85	91		94	96	95	100
Women's Swimming	85	N/A	96	95	N/A	95	N/A	N/A	N/A	100	100		95	97	96	100
Women's Tennis	100	N/A	N/A	100	100	100	N/A	N/A	N/A	100	100		100	98	97	100
Women's CC/Track	100	92	100	90	76	92	81	100	88	69	91		89	92	91	88.9
Volleyball	86	N/A	92	100	90	100	83	100	100	100	91		94	94	95	75
Overall GSR	88	89	92	92	84	88	83	88	87	79	90		87			
Single Year GSR																
Overall Fed Rate	67	70	72	74	68	74	62	65	62	62	71		68			
Student Body Fed Rate	48	68	42	53	48	56	39	66	42	43	46		50			
Single Yr Fed Rate	67	72	72	82	82	79	77	62	63	67	63		71			
Single Yr Student Body	51	67	33	58	50	56	38	65	44	47	47		51			
*Cross Country Only																
NR-not reported																
The GSR report does not provide the single year GSR data for other institutions. The single year GSR data was gathered from the NCAA IPP application.																
All Graduation Rate Success Reports for all NCAA institutions can be accessed online at: http://web1.ncaa.org/GSRSearch/exec/homePage																

ATTACHMENT F



Ms. Jessica Kumke
Milwaukee Athletics
P.O. Box 413
The Pavilion – Room 150
Milwaukee, WI 53201

Dear Jessica:

I have attached a copy of Milwaukee's 2015-16 Horizon League Compliance Review. I apologize for the delay in finalizing the written report after the on-campus visit. As you will see in the pages that follow, there are several strengths in the compliance department but the biggest strength of Milwaukee's in the area of compliance is the institutional personnel's commitment to adhering to NCAA rules. This university-wide commitment to compliance is reflected in many areas, including the collaboration and long-standing cooperation between non-athletic departments, such as Admissions, Financial Aid, University Registrar, and the Athletic Department. In addition, athletic administrators and coaches have a good understanding of the importance of rules compliance and appear committed to staying within the NCAA rules.

You will note that I have indicated a number of suggestions for improvement throughout this report. I want to remind you that all suggestions are voluntary, but are recommended actions that I believe would help improve your compliance department. The area of most importance to address in the short run is supplying the athletics department a secondary contact in the Registrar and Financial aid offices, as all athletic liaisons have lengthy tenures and need to begin training replacements. These tenured professionals are of great assistance and have vast institutional/NCAA knowledge, but the institution will be open to risk should these individuals depart without training a replacement. In addition, a few suggestions for improvement, among others you will read, that are included in the report: 1) Enhance the use of technology in the compliance program to ease the burden on coaches, the Assistant AD for Compliance, and the Compliance Coordinator; 2) Include someone outside of athletics involved in the eligibility certification; and 3) Implement a formal process for tracking facility rentals.

Please feel free to contact me with any questions or concerns you may have. I also want to thank you and your entire staff for your hospitality during the review. Everyone was well prepared, and Jessica did a great job ensuring that I had everything I needed for the review. Again, I am sorry for the delayed sending of this written report.

Sincerely,

Kyle Fairchild
Assistant Commissioner for Governance and Compliance

Cc: Amanda Braun, Athletics Director

2015 Horizon League Compliance Review
December 2-3, 2015
University of Wisconsin Milwaukee

A. Governance and Institutional Control

Current Strengths:

1. The Director of Athletics reports directly to the Vice Chancellor for Student Affairs with a dotted line to the Chancellor. The Director of Athletics is a member of the Chancellor's Cabinet. Both reporting lines meet and communicate regularly (i.e. at least monthly on a formal basis) with the Director of Athletics and are kept apprised of all important matters regarding NCAA rules compliance.
2. The Chancellor and Vice Chancellor are notified of all issues that arise in the area of NCAA rules compliance in a timely manner and are involved in all major personnel decisions, including the hiring and firing of high profile coaches.
3. The Faculty Athletic Representative communicates consistently (i.e. two formal meetings per year as well as prior to all in-person League meetings) with the Chancellor. The Director of Athletics meets with the Faculty Athletics Representative one time per month.
4. There is an established Athletic Board that meets one time per month to discuss athletic issues, of which the FAR is a member to provide the outside of athletics perspective on issues.
5. There are established procedures for the reporting and investigation of alleged rules violations. The Assistant AD for Compliance leads the paperwork and follow-up for alleged rules violations. The Chancellor is kept apprised of violations.
6. Job descriptions and coaches' contracts reference compliance with NCAA rules and address consequences of the institution or NCAA discovering a major violation including unethical conduct.
7. The Chancellor is kept apprised of and signs off on NCAA graduation metrics such as APR, GSR and academic success after discussing with the Director of Athletics at a high level.
8. A missed class policy specific to athletes is in place that is signed by the FAR. In addition, early registration for athletics minimizes missed class time for athletic reasons.

9. The Vice Chancellor for Student Affairs handles athletics budgeting oversight. The Director of Athletics reports to the Faculty Senate each semester on key issues.
10. The athletic department receives outstanding support from the financial aid office admissions office, and university registrar. The liaisons in each of these offices have established excellent working relationships with the Assistant AD for Compliance. The liaisons and athletics department staff members have lengthy tenures at the university; therefore, everyone is comfortable with and adheres to the compliance processes.
11. The athletic department is audited on an annual basis by a group of outside auditors.
12. The FAR is involved at beginning of the year athletics meetings, also meets with athletics monthly. The FAR is also involved on the institution's athletics board.

Suggestion for Improvement:

1. The Assistant AD for Compliance has a dotted line report to the Chancellor, however does not currently meet with or communicate key or confidential institutional compliance issues on a normal basis. Implementing a more uniform or consistent communication line or meeting structure would provide the institution further protection from an NCAA institutional control violation.
2. The NCAA is requiring more monitoring in compliance than ever before. Milwaukee has tenured, long-standing distinct individuals in campus departments such as the registrar and financial aid that deal with student-athlete eligibility and scholarships. A backup individual liaison to athletics in each of these departments is necessary in order to insulate athletics from risk in the event of an immediate departure or extended time period to train a new liaison.

B. Eligibility Certification

Current Strengths:

1. Student-athletes have an enrollment limit placed on their account the Friday before classes start each semester to ensure that student-athletes cannot drop below full-time status of 12 hours. A weekly full-time credit report is run through the Registrar's office.
2. The Registrar has access to Compliance Assistant software, rolls over the eligibility data in the software each year, and enters student-athlete data for

eligibility based on the student-athlete list provided by the Assistant AD for Compliance.

3. Transfer student-athlete eligibility is handled by a specific transfer credit team. This allows for determinations on what credits are transferrable to be determined by experts instead of solely someone in athletics.
4. The Registrar is the final reviewer of both APR and GSR data after the Assistant AD for Compliance inputs data, which demonstrates institutional control.
5. The Registrar liaisons attend the NCAA Compliance Rules Seminars and supplement current NCAA rules education through educational sessions with the Assistant AD for Compliance.
6. The Admissions and Registrar offices do not receive undue pressure from any athletics department staff members or coaches regarding the admissions status of prospective student-athletes or eligibility status of current student-athletes since all communication comes through the Assistant AD for Compliance.
7. The Admissions and Registrar liaison have athletics responsibilities listed in their job descriptions.
8. The Admissions office follows the standard process for all special admissions, not just athletes, which includes admission into the University Opportunity Center.

Suggestions for Improvement:

1. The list of student-athletes is sent to the Registrar from the Assistant AD for Compliance without the Registrar being able to check in the institutional system whether or not a student is in fact a student-athlete. If the institutional system had a group indicator for student-athletes to cross check the athletics department list, it would ensure that no student-athletes are missed in full-time credit checks or eligibility certification.
2. Only three individuals, two from the Registrar and the Assistant AD for Compliance, are involved in eligibility certification each semester (i.e. credits hour requirements, percentage towards degree and GPA). Student-athletes' on-campus advisor is involved in certification by completing specific student-athlete degree audits that then are provided to Registrar and athletics. It would be prudent to have an additional person outside of athletics who is familiar with requirements from specific colleges on the eligibility committee. With the FAR not currently involved in eligibility certification, a suggested solution would be to make the FAR this "person outside of athletics."

3. It would be beneficial for the Admissions liaisons to athletics to attend the NCAA Compliance Rules Seminars. It is important for them to supplement their current NCAA rules education and attendance offers a good learning opportunity.
4. The Admissions office should flag all student-athletes once they are admitted so that the Assistant AD for Compliance does not have to continually ask about student-athlete's admission status. If they are flagged, a report could potentially be provided on a normal timeline from admissions to ease the burden on tracking student-athlete admission.

C. Academic Support

Current Strengths:

1. In addition to an assigned primary on-campus advisor, the athletic academic advisors are a secondary advisor to all student-athletes throughout their career at the university. Academic advisors have a manageable work load based on student count.
2. Student-athletes have good access to tutors through tutoring services. All student-athletes have an opportunity to meet with a tutor. Academic advisors, tutors and student instructors are trained and educated on academic fraud as well as NCAA rules by the Assistant AD for Compliance in collaboration with the academic center prior to involvement with student-athletes.
3. Freshman and transfers having to be involved in a study table is a normal protocol in DI, but a good practice that the institution follows, nonetheless. For study tables, the GPA threshold is set per team after consultation with the academic center. Men's and women's basketball having objective based study table goals is a strength of the academic support system, with student-athletes not able to practice if not meeting objectives. Class checks are done for those student-athletes where poor attendance is suspected.
4. With three full-time employees in academics, the athletics department has adequate resources to support student-athletes, including at-risk students. The Accessibility Resource Center is a great resource to assist at-risk student-athletes. The institution has a procedure in place to go through procedures to test student-athletes for learning disabilities. These at-risk student-athletes are tracked with more frequency, and many are tracked in smaller groups by coaching staffs.

Suggestion for Improvement:

1. In addition to the advisors attendance to NCAA that already takes place, it would be valuable for the institution to provide the resources for the academic advisor team to attend Regional Rules, especially if it is within driving distance as it takes place in Indianapolis every other year.

D. Financial Aid Monitoring

Current Strengths:

1. The Assistant AD for Compliance and the Director of Financial Aid communicate regularly regarding the aid received by student-athletes, and inform each other of any outside aid a student-athlete receives. Outside aid is not inputted into the system until it is approved on an athletics form and sent to financial aid.
2. The Director of Financial Aid has athletics listed in her job description and is the one primary contact with athletics. The director attends the NCAA Regional Rules Seminar.
3. The Director of Financial Aid is the final sign off for institution squad lists aside from getting coaches to sign prior to filing.
4. The Compliance office and the Financial Aid office have a procedure in place for indicating non-renewal, renewal and reduction. There is a form for change of status that the student-athlete signs indicating understanding of the change. The institution also has a written policy and procedure in place for hearings related to cancellation/non-renewal of financial aid.
5. All student-athletes are part of an NCAA group in the financial aid system, which is the same group used for the Registrar. Not just students on aid are in this group, but all student-athletes with a roster spot. This ensures that the financial aid department system cannot award excess or impermissible aid to student-athletes.
6. The Financial Aid department includes an appeals process policy in the student-athlete handbook.
7. The Director of Financial Aid has attended the NCAA Compliance Rules Seminars in the past. She is educated about NCAA rules and through the seminar has developed a network of other financial aid personnel to contact if he has questions or wants to discuss a topic.

Suggestion for Improvement:

1. The athletics department sends the financial aid appeal letters to the coach, student-athlete, financial aid office, Financial Aid Director and sport administrator. By NCAA rule, notification of the opportunity for an appeal letter must be sent by the institution's regular financial aid authority.

2. Even though financial aid data is confirmed by the Director of Financial Aid, include a checks and balance between the Director of Financial Aid and athletics for the inputting (or after the data has been input) of athletics financial aid into the NCAA Compliance Assistant Software and into the UW system. This check and balance should go both ways; Director of Financial Aid to athletics, and athletics to Director of Financial Aid.
3. Begin to train a secondary financial aid contact with athletics in the event that the primary contact is unavailable or is no longer with the institution, as the primary contact is the sole knowledgeable person about athletics in the financial aid office.

E. Recruitment Monitoring

Current Strengths:

1. Official visit monitoring is very good. Prior to a visit, a preliminary evaluation of transcripts are completed as a best practice. Coaches are required to submit paperwork to the Compliance Coordinator prior to the visit and only receive approval from compliance upon receipt of a signed copy of such paperwork. Student hosts are given written education about the do's and don'ts of hosting, understand that they have to fill out forms to return to coaches and are required to document expenses.
2. Coaches are required to submit recruiting logs in paper form to the compliance office on a monthly basis. All coaches interviewed appeared to have a good system for ensuring the initial permissible call is logged and evaluation days are tracked.
3. For some sports, complimentary tickets for athletes and coaches are handled electronically and each ticket must list name and relationship to ensure tickets are not going to the incorrect individuals (i.e. so tickets are not going to Individuals Associated with Prospects).
4. An academic workup is completed by compliance/academics for each prospect that visits the university. This workup is given to the coach prior to the visit, as well as the prospective student when on campus.
5. Sports with certified events or event restrictions are handled through coaches with education coming from the Assistant AD for Compliance on this topic each year.
6. Coaching staffs had one individual that handled recruiting travel, counting evaluations, and playing/practice season logs, which leads to consistency in travel and evaluation.

Suggestions for Improvement:

1. In order to ease the tracking down of forms and paperwork for the compliance office, instituting some sort of online system for submitting recruiting logs would be beneficial. This would also allow coaches to input data on a timely basis instead of on monthly paperwork, which might ensure better quality of records. This could come through the university's online system or recruiting software.
2. Move to an electronic system for all sports complimentary tickets. Some teams indicated that they are using paper forms with just the name listed, which opens the institution up to providing complimentary tickets to impermissible persons.

F. Playing and Practice Season and Outside Competition

Current Strengths:

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

Suggestion for Improvements:

1. Add a check/balance to have each sport randomly select student-athletes sign off on playing and practice season forms instead of one or two student-athletes or captains.

G. Rules Education

Current Strengths:

1. There are monthly rules education meetings that all coaches are required to attend. Staff members are educated at department staff meetings. Materials are sent via email as a follow up if an individual misses a meeting.
2. The compliance staff does a nice job of using technology for rules education for coaches, students, and staff.
3. The institution provides NCAA rules education to all new employees. Additional information is given regarding their specific area of employment.

H. Amateurism, Extra Benefits, Boosters and Agents

Current Strengths:

1. Boosters are well educated about extra benefits. Educational materials are provided on institution's website, as well as "do/don't" information is distributed to all boosters once a year.
2. The Assistant AD for Compliance meets with each team at the beginning of each sport season to review NCAA legislation, extra benefits and encourage asking questions when they are unsure about rules related to extra benefits and boosters.
3. Senior student-athletes (or those seeking professional career prior to graduation) are well educated about permissible and non-permissible activities related to agents. Student-athletes who were interviewed said that they don't have much agent interaction, but also that their coaches had talked to them about agents and that they informed their coaches when they received correspondence.
4. Student-athletes do not often receive per diem cash, as teams eat meals using institutional credit cards. But, if student-athletes do receive per diem, they are required to sign for all money received during travel.
5. The Assistant AD for Compliance monitors the amateurism status of all incoming and current student-athletes.
6. The Assistant AD for Compliance has the ability to review and approve all institutional credit card expenditures.
7. All memorabilia, appearance and donation requests go through the compliance office to ensure that each entity receiving a donation is acceptable per NCAA rules. All requests are documented on the institutional form.

Suggestion for Improvements:

1. All outside groups that wish to use the athletic facilities are required to go through the facilities staff. But, the process seemed somewhat informal. In order to ensure that groups consisting of prospects do not get free or reduced rental of facilities, it would be prudent to formalize the rental approval process within the department even though there is verbal process that is followed for facility approval for outside groups to use the one facility that athletics controls for rental (soccer field).
2. In the future, it would be beneficial for the Assistant AD for Compliance to meet with the boosters at an event to give an in-person presentation on rules education.

3. The equipment management is loosely managed at the institution. Since coaches order equipment, the one point person in athletics should be copied on all orders placed by anyone outside of the administrator that handles equipment.

I. Camps and Clinics

Current Strengths:

1. The compliance office has a detailed policy and procedure, including required forms that must be filled out and returned before and after the camp or clinic, relating to institutional camps and clinics.
2. The compliance office requires institutional staff members, high school coaches and student-athletes to submit an employment form to the Assistant AD for Compliance to review and ensure proper payments.
3. The business manager administers camp funds for all institutional camps. The business manager also pays all employees of the camps only after receiving a camp employment form for each employee.

Suggestion for Improvements:

1. During the review, privatizing camps was mentioned on numerous occasions. The compliance office should be aware of any private camps, or desire to privatize camps, to ensure that the camps are still meeting NCAA institutional camp legislation and sports that do not have the ability to host outside, non-institutional camps are not doing so.
2. The business manager should review and audit the books of all privatized coaches camps, as all camps run by an institution's coach are considered to be institutional camps.

J. Student-Athlete Employment

Current Strengths:

1. Prior to the student-athlete's employment, the employment arrangement must be approved in writing by the Assistant AD for Compliance and each student-athlete signs an employment form.
2. There is appropriate monitoring of non-athletic employment. All student-athletes with jobs are required to have their employer complete paperwork detailing payment and other employment information.

K. Student-Athlete Welfare

Current Strengths:

1. The institution has a way to anonymously report NCAA violations so that student-athletes or administrators do not have to be involved in the reporting if they do not want their name attached to the violation.
2. Men's/women's basketball and SAAC student-athletes take part in media training.
3. All student-athletes interviewed believed that there was someone in the athletics department that they could go to in the event of a major problem/issue related to their team, themselves or the department.
4. The institution partners with the health center for all eating disorder issues in the event that an intervention is necessary.

Suggestion for Improvements:

1. Implement a protocol where all supplements taken or used by student-athletes get approved by sports medicine/athletic training.
2. The institution training staff allows weigh-ins. Weigh-ins are on a more frequent basis for men's teams and only at the beginning and end of each year for women's teams. With the heightened sensitivity surrounding this area of mental illness, the institution needs to monitor this area to ensure that this is going to continue being the proper protocol.

The Milwaukee compliance department has numerous strengths that have been highlighted in this report. The review emphasized the university and athletic department's commitment to compliance. The report also emphasizes the compliance office's relationship and collaboration with other departments on campus. The compliance office has appropriate and effective monitoring procedures and policies in place. We have made some suggestions, mostly minor tweaks, for improvement but overall were pleased with the outcome of the review, as the Assistant AD for Compliance does a nice job managing the athletics compliance program.

ATTACHMENT G



NCAA Oversight Certification Letter

May 12, 2023

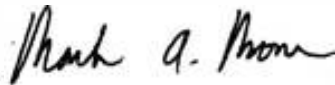
Karen Walsh, Board of Regents President
Jay O. Rothman, UW System President
Van Hise Hall
1220 Linden Drive
Madison, WI 53706

Dear Presidents Walsh and Rothman:

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

1. We have self-reported any known or suspected violations of NCAA rules and regulations. Reported NCAA violations are listed in the Annual Report submitted on or around 5/12/2023.
2. There are no known or suspected illegal acts or non-compliance with federal, state, or local law by individuals employed by the institution, or individuals who serve as an agent of the institution.
3. There are no investigations/monitoring reviews currently underway by the NCAA, law enforcement officials, or others.
4. We have no knowledge of any allegations of fraud or suspected fraud affecting intercollegiate athletics received in communications from employees, former employees, or others.
5. There have been no modifications to the institution's gender-equity plan from our previous self-study conducted May 1, 2008, and all aspects of the plan have been fully implemented.
6. We have processes in place to ensure background checks are performed on all coaches, assistant coaches, contractors, volunteers, student employees, and other individuals serving as an agent of the institution related to intercollegiate athletics. These processes apply to those involved with offering camps and clinics, and others who participate in activities involving children. Adverse outcomes of background checks are evaluated pursuant to UWM's Criminal Background Check Policy, last updated on February 13, 2013, which is consistent with the Board of Regents Policy 20-19 University of Wisconsin System Criminal Background Check Policy.
7. We understand our fiduciary responsibilities to act in the best interest of the institution even if it conflicts with the immediate interests of the athletic department.
8. The athletic department has not intervened when a student-athlete is being disciplined under regular student conduct rules.

Yours truly,

A handwritten signature in black ink, appearing to read "Mark A. Mone", written over a horizontal line.

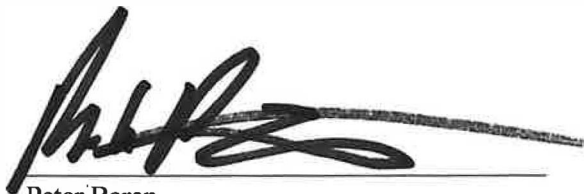
Mark Mone
Chancellor

A handwritten signature in black ink, appearing to read "A. Braun", written over a horizontal line.

Amanda Braun
Athletic Director

A handwritten signature in black ink, appearing to read "C. Rossi", written over a horizontal line.

Cathy Rossi
Deputy Athletic Director

A handwritten signature in black ink, appearing to read "Peter Baran", written over a horizontal line.

Peter Baran
Associate Athletic Director-Compliance

**UW-MILWAUKEE HOST CAMPUS PRESENTATION:
"BUILDING A CULTURE – AND COMMUNITY – OF COMPLIANCE
AT UWM"**

REQUESTED ACTION

For information only.

SUMMARY

Over the last three years, UW-Milwaukee (UWM) has created a formal structure to build and foster a culture and community of compliance. The centerpiece is a three-tier committee structure, which connects the day-to-day compliance work and the staff doing that work with campus leadership so there is an ongoing information flow about compliance priorities and risks, major projects and initiatives, and emerging issues. This process was interrupted by the pandemic, but the structure is now fully operational, and UWM will use 2023 to refine the structure to build a robust compliance culture at UWM and create a community among those engaged in compliance work.

Presenters

- Joely Urdan, *Chief Legal Counsel*
- Kathryn Amato, *Compliance and Ethics Officer*