

5/29/2024

BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM

Audit Committee

Thursday, June 6, 2024
8:45 a.m. – 10:00 a.m.

Fireside Lounge, 1st Floor
UW-Milwaukee Student Union
2200 E. Kenwood Boulevard
Milwaukee, Wisconsin
& via Zoom Videoconference

- A. Calling of the Roll
- B. Declaration of Conflicts
- C. Approval of the Minutes of the April 4, 2024, Audit Committee meeting
- D. Internal Audit
 - 1. Fiscal Year 2024 Audit Plan Progress Report
 - 2. Summarized Results of Audits Recently Issued
 - 3. Present Fiscal Year 2025 Audit Plan for Approval
 - 4. Independence Statement
- E. Office of Compliance and Risk Management
 - 1. Present Fiscal Year 2025 Annual Plan for the OCRM for Approval
 - 2. Presentation of RCA Pilot Program Year 1 Summary Report
- F. UW-Milwaukee NCAA Division I Athletics 2023-24 Report

FISCAL YEAR 2024 AUDIT PLAN PROGRESS REPORT

REQUESTED ACTION

For information and discussion.

SUMMARY

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

The attached chart provides a summary of audit progress for the Fiscal Year 2024 Audit Plan.

Presenter(s)

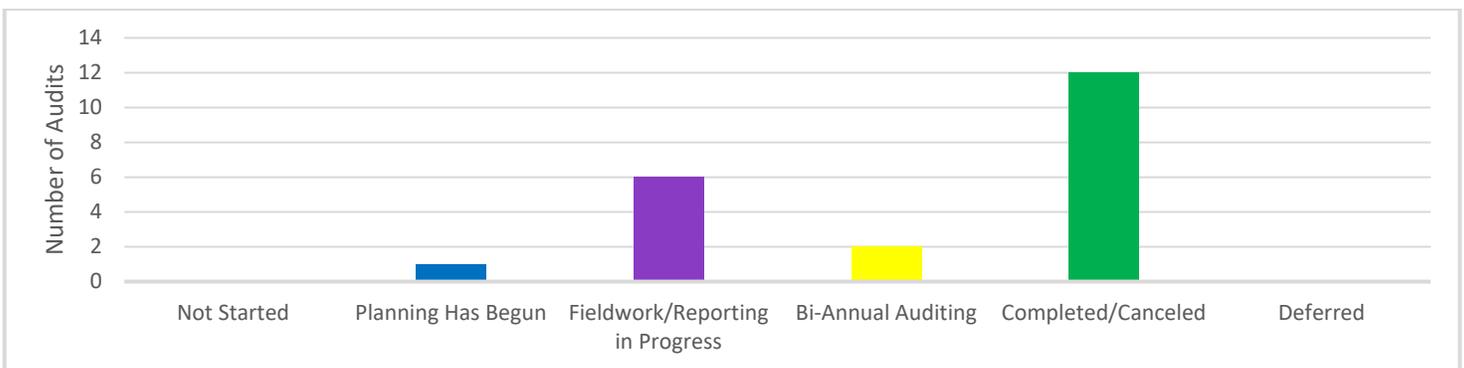
- Lori Stortz, Chief Audit Executive

ATTACHMENTS

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

**UNIVERSITIES OF WISCONSIN
OFFICE OF INTERNAL AUDIT
FISCAL YEAR 2024
AUDIT PLAN PROGRESS**

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



SUMMARIZED RESULTS OF AUDITS RECENTLY ISSUED

REQUESTED ACTION

For information and discussion.

SUMMARY

Since the April 4, 2024 meeting of the Audit Committee, the Office of Internal Audit has issued the following reports:

- Office of Internal Audit – Internal Assessment
- Regent Policy Document 13-1 (RPD 13-1), General Contract Approval, Signature Authority, and Reporting
- Payment Card Industry Compliance – Representations from Universities to System

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.

PRESENT FISCAL YEAR 2025 AUDIT PLAN FOR APPROVAL

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 2025 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 2025 Audit Plan

June 2024

Office of Internal Audit Fiscal Year 2025 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, gross payments, payments after termination date, and paychecks without deductions. Additionally, data trends analyzed through the application of Benford’s Law and an earning code summarization. 	<ul style="list-style-type: none"> • 600 	<ul style="list-style-type: none"> • \$41,400 	<ul style="list-style-type: none"> • 60 	<ul style="list-style-type: none"> • 65
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, and other analytics. • Test internal controls over monitoring and non-compliance of expenditures. 	<ul style="list-style-type: none"> • 700 	<ul style="list-style-type: none"> • \$48,300 	<ul style="list-style-type: none"> • 20 	<ul style="list-style-type: none"> • 130
Fiscal Year 2024 In Process	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
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"> • 100 	<ul style="list-style-type: none"> • \$6,900 	<ul style="list-style-type: none"> • 2 	<ul style="list-style-type: none"> • 26

Fiscal Year 2024 In Process	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"> • 150 	\$10,350	<ul style="list-style-type: none"> • 0 	<ul style="list-style-type: none"> • 39
Internal Assessment	<ul style="list-style-type: none"> • Conformance with Institute of Internal Auditors (IIA) <i>Standards</i> and Code of Ethics 	<ul style="list-style-type: none"> • Compile and present the Office of Internal Audit Annual Report for Fiscal Year 2024. 	<ul style="list-style-type: none"> • 100 	\$6,900	<ul style="list-style-type: none"> • 0 	<ul style="list-style-type: none"> • 0
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"> • 200 	\$13,800	<ul style="list-style-type: none"> • 5 	<ul style="list-style-type: none"> • 65
Third-Party Servicers	<ul style="list-style-type: none"> • Compliance with Federal Regulations and Guidance 	<ul style="list-style-type: none"> • Evaluate and test the procedures for complying with U.S. Department of Education regulations and 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"> • 400 	\$27,600	<ul style="list-style-type: none"> • 2 	<ul style="list-style-type: none"> • 39
UWSA Policy 616 Student Drivers Under State's Liability Program	<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"> • 400 	\$27,600	<ul style="list-style-type: none"> • 2 	<ul style="list-style-type: none"> • 39

Fiscal Year 2025 New Audits	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
\$31.89 Million Funding in Biennium for Workforce Development in 4 High-Demand Areas	<ul style="list-style-type: none"> • Reputational • Compliance 	<ul style="list-style-type: none"> • Review progress made on workforce development in four high-demand areas related to \$31.89 million of funding. 	<ul style="list-style-type: none"> • 50 	<ul style="list-style-type: none"> • \$3,450 	<ul style="list-style-type: none"> • 5 	<ul style="list-style-type: none"> • 5
ATP	<ul style="list-style-type: none"> • Operational • Financial 	<ul style="list-style-type: none"> • Understand ATP’s process for Workday testing and monitor progress on testing, including key ancillary systems. • Scenario based testing of business processes based on risk. 	<ul style="list-style-type: none"> • 1,500 	<ul style="list-style-type: none"> • \$103,500 	<ul style="list-style-type: none"> • 80 	<ul style="list-style-type: none"> • 65
Auxiliary Unit – Housing	<ul style="list-style-type: none"> • Financial • Operational 	<ul style="list-style-type: none"> • Review and obtain an understanding of policies and procedures applicable to Residence Life. • Develop an understanding of Residence Life revenue and expenditure processes. • Assess the effectiveness of internal controls over Residence Life revenue and expenditures cycles. 	<ul style="list-style-type: none"> • 1,350 	<ul style="list-style-type: none"> • \$93,150 	<ul style="list-style-type: none"> • 10 	<ul style="list-style-type: none"> • 390
Commitments Made By System to the Wisconsin Legislature per Board of Regents Resolution Dated December 13, 2023 (paragraphs 1-8)	<ul style="list-style-type: none"> • Reputational • Compliance 	<ul style="list-style-type: none"> • Review progress made on the commitments outlined per Board of Regents resolution dated December 13, 2023. 	<ul style="list-style-type: none"> • 50 	<ul style="list-style-type: none"> • \$3,450 	<ul style="list-style-type: none"> • 5 	<ul style="list-style-type: none"> • 5
External Assessment (Self-Assessment with Independent Validation)	<ul style="list-style-type: none"> • Conformance with IIA Standards 	<ul style="list-style-type: none"> • Engage an independent assessment team from outside the organization to validate the work of the internal audit activity’s self-assessment, as required by IIA Standards every five years. 	<ul style="list-style-type: none"> • 150 	<ul style="list-style-type: none"> • \$10,350 	<ul style="list-style-type: none"> • 10 	<ul style="list-style-type: none"> • 0

Fiscal Year 2025 New Audits	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
Information Technology (IT) Distributed Units	<ul style="list-style-type: none"> Data Security 	<ul style="list-style-type: none"> Understand the process to identify and inventory distributed IT units. For a sample of distributed IT units, understand how they ensure compliance with UWSA IT policies. For a sample of distributed IT units, understand how they ensure devices are managed, encrypted and protected. 	<ul style="list-style-type: none"> 610 	<ul style="list-style-type: none"> \$42,090 	<ul style="list-style-type: none"> 0 	<ul style="list-style-type: none"> 50
IT Privacy Policy – UWSA 1040	<ul style="list-style-type: none"> Data Security 	<ul style="list-style-type: none"> Understand basic functions of the policy and verify compliance. 1) privacy statement 2) “delete my data” work flow process 3) privacy use cases 4) identify gaps 	<ul style="list-style-type: none"> 610 	<ul style="list-style-type: none"> \$42,090 	<ul style="list-style-type: none"> 10 	<ul style="list-style-type: none"> 130
Internal Assessment	<ul style="list-style-type: none"> Conformance with IIA Standards 	<ul style="list-style-type: none"> Perform and summarize a self-assessment of the internal audit activity. Identify any conformance gaps or opportunities for improvement with the new IIA Standards. Compile and present the Office of Internal Audit Annual Report for Fiscal Year 2025. 	<ul style="list-style-type: none"> 500 	<ul style="list-style-type: none"> \$34,500 	<ul style="list-style-type: none"> 0 	<ul style="list-style-type: none"> 0
Madison National Collegiate Athletic Association (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"> 300 	<ul style="list-style-type: none"> \$20,700 	<ul style="list-style-type: none"> 0 	<ul style="list-style-type: none"> 90
Planning Key Control Validation for Workday Go-Live	<ul style="list-style-type: none"> Reputational Operational Fraud 	<ul style="list-style-type: none"> Planning work related to key control validation once Workday goes live. 	<ul style="list-style-type: none"> 100 	<ul style="list-style-type: none"> \$6,900 	<ul style="list-style-type: none"> 5 	<ul style="list-style-type: none"> 0

Fiscal Year 2025 New Audits	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
Records Retention	<ul style="list-style-type: none"> • Legal • Compliance 	<ul style="list-style-type: none"> • Evaluate compliance with the UW System records retention schedules. 	<ul style="list-style-type: none"> • 950 	<ul style="list-style-type: none"> • \$65,550 	<ul style="list-style-type: none"> • 20 	<ul style="list-style-type: none"> • 260
Youth Protection and Compliance	<ul style="list-style-type: none"> • Reputational • Compliance with Policy • Human Safety 	<ul style="list-style-type: none"> • Evaluate and test compliance with high-risk areas of UW System Administrative Policy 625 (SYS 625), including: <ul style="list-style-type: none"> - Policy adoption of SYS 625 or a university policy at each university. - Volunteer criminal background check screening and training. - Facility use agreements with third parties. 	<ul style="list-style-type: none"> • 1,400 	<ul style="list-style-type: none"> • \$96,600 	<ul style="list-style-type: none"> • 10 	<ul style="list-style-type: none"> • 390
Projects 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
NCAA Athletics Division I and II Agreed-Upon Procedures 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, UW-Milwaukee, and UW-Parkside). 	<ul style="list-style-type: none"> • 1,400 	<ul style="list-style-type: none"> • \$96,600 	<ul style="list-style-type: none"> • 0 	<ul style="list-style-type: none"> • 360
Office of Educational Opportunity (OEO)	<ul style="list-style-type: none"> • Compliance 	<ul style="list-style-type: none"> • Examine management’s assertion that its schedule of charter school authorizer operating costs is presented in accordance with the terms of Wisconsin Department of Public Instruction and section 118.40(3m)(f), Wisconsin Statutes, to obtain reasonable assurance and express an opinion in a written report about whether management’s assertion is fairly stated in all material respects. 	<ul style="list-style-type: none"> • 100 	<ul style="list-style-type: none"> • \$6,900 	<ul style="list-style-type: none"> • 30 	<ul style="list-style-type: none"> • 0

Projects 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"> \$33,120 	<ul style="list-style-type: none"> 40 	<ul style="list-style-type: none"> 20
Wisconsin Intercollegiate Athletic Conference (WIAC) Grant Program Review	<ul style="list-style-type: none"> Grant Compliance 	<ul style="list-style-type: none"> Evaluate the supporting documentation for reported transactions. 	<ul style="list-style-type: none"> 25 	<ul style="list-style-type: none"> \$1,725 	<ul style="list-style-type: none"> 5 	<ul style="list-style-type: none"> 0
	Other		Internal Audit Estimated Hours		Client Estimated Hours: System	Client Estimated Hours: Universities
	Career Development Committee		200		0	0
	Client Requested Audits and Special Projects		1,000		Will vary	Will vary
	Data Analytics		200		0	0
	Follow Up on Management Responses (Open Actions)		700		Will vary	Will vary
	Implementation of New IIA Standards		200		0	0
	Internal Practice Management		200		0	0
	Training on New Audit Software		500		0	0
	Total		15,225			

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, remuneration, 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

PRESENT FISCAL YEAR 2025 ANNUAL PLAN FOR THE OFFICE OF COMPLIANCE AND RISK MANAGEMENT FOR APPROVAL

REQUESTED ACTION

Adoption of Resolution E.1.

Resolution E.1. That, upon the recommendation of the President of the University of Wisconsin System, the Board of Regents approves the Fiscal Year 2025 Annual Plan for the Office of Compliance and Risk Management.

SUMMARY

An overview of the Universities of Wisconsin Office of Compliance and Risk Management and its Fiscal Year 2025 Annual Plan will be presented by Chief Compliance and Risk Officer, Paige Smith, and Director of Risk Management, Joseph Rayzor.

Presenters

- Paige Smith, Chief Compliance and Risk Officer
- Joseph Rayzor, Director of Risk Management

BACKGROUND

The attached report is intended to provide an overview of the FY25 Annual Plan of the Office of Compliance and Risk Management and highlight some accomplishments during FY24.

ATTACHMENTS

A) UWSA Office of Compliance and Risk Management Fiscal Year 2025 Annual Plan.



FY25 ANNUAL PLAN

OFFICE OF COMPLIANCE AND RISK MANAGEMENT

BOARD OF REGENTS AUDIT COMMITTEE

JUNE 6, 2024

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Commercial Insurance Program

CONCLUSION

INTRODUCTION

The Office of Compliance and Risk Management (OCRM) integrates compliance and risk priorities into one centralized, cohesive, and effective structure. 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.

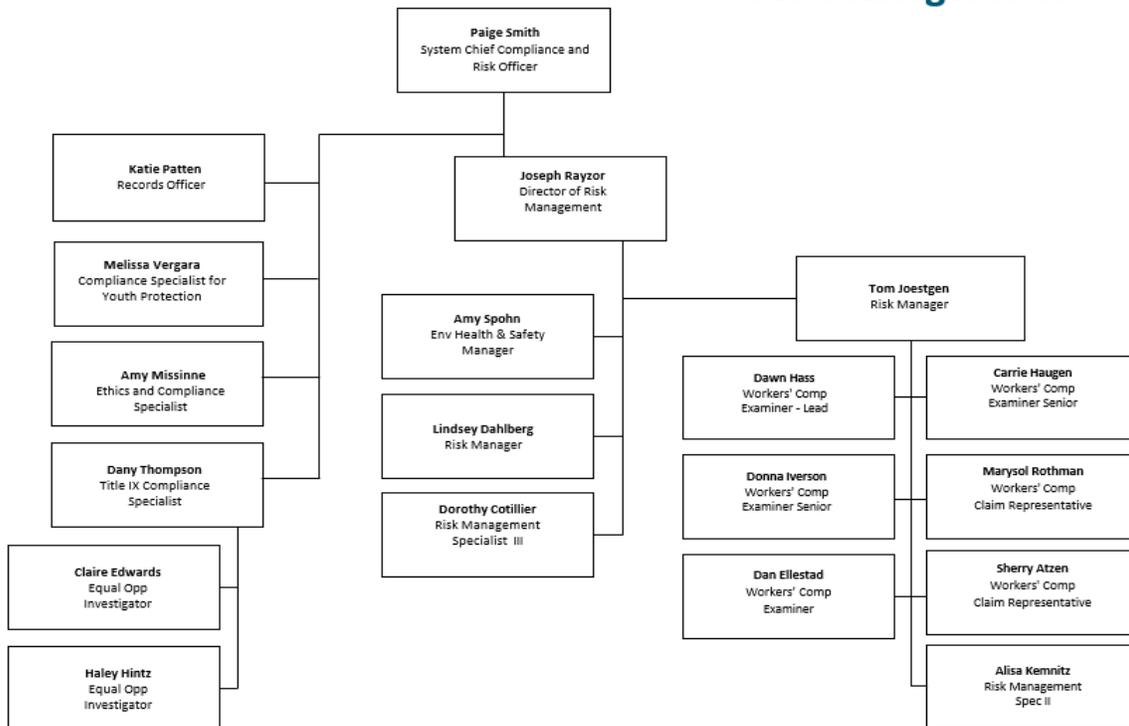
This Annual Plan provides a high-level overview of the OCRM and how it has and continues to serve the Universities of Wisconsin in their compliance, ethics, and risk management responsibilities. It also aligns its overall goals and objectives with the Universities of Wisconsin’s 2023-2028 Strategic Plan.

OVERVIEW OF OCRM

OCRM consists of the Office of Compliance and Integrity (OCI) and the Office of Risk Management (ORM). The two offices were combined in September 2022 to form the new OCRM, providing a centralized approach to developing and implementing effective and impactful risk management and compliance structure as well as promoting and maintaining a culture of ethics and integrity. This integration of compliance and risk priorities creates one cohesive and collaborative structure within the Universities of Wisconsin Administration. OCRM provides compliance and risk management services, guidance, and support to the Universities of Wisconsin to successfully perform their administrative, operations, and compliance related activities.



Office of Compliance and Risk Management



Updated April 2024

Office of Compliance and Integrity

The **Office of Compliance and Integrity (OCI)** provides support and services to the Universities of Wisconsin in identifying and fulfilling compliance obligations under federal law, state law, and the Universities of Wisconsin 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 the Universities of Wisconsin.

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 Universities of Wisconsin Compliance Framework



Areas of Focus

- Compliance Matrix Management (regulatory tracker and reporting notification)
- Title IX and Sexual Misconduct
- Clery Act
- Youth Protection
- Public Records
- Records Management
- Ethics and Conflicts of Interest
- State Authorization of Distance Education Programs
- Investigative Services

Office of Risk Management

The **Office of Risk Management (ORM)**, in service to the Universities of Wisconsin, the State of Wisconsin, and the public good, collaborates with our partners across the state to advance innovation, safety, and the 2023-2028 Strategic Plan. We accomplish this through collaboration, empathy, integrity, stewardship, and the pursuit of truth.

Support in Achieving Strategic Goals

In the Office of Risk Management, we embrace the Universities of Wisconsin's 2023-2028 Strategic Plan, and specifically strive to encourage a risk management culture that advances the strategies outlined in that plan. Our office assists our partners across the state in engaging with the risks that may prevent them from implementing the 2023-2028 Strategic Plan and, equally as important, we assist in managing any risks generated from implementing the strategic plan. Through this engagement, our partners find support in creating resilient and successful approaches that support them in achieving the UW's strategic goals.

In the Office of Risk Management, we are focused not on reducing risk, but instead on reducing the total cost of risk, recognizing the importance of opportunity cost and the UW's commitment to innovation as outlined in the strategic plan.

Support in Achieving Operational Excellence and Cost Reduction

The Office of Risk Management supports our system and campus partners in various ways as they strive to achieve their specific functional, program, and divisional goals. This includes:

- Administering the relevant sections of the State of Wisconsin Statutes related **to risk management, insurance, and liability**. Working with our colleagues across the system to establish policies and procedures that effectively manage the UW's risk within the confines defined by statute.
- Administering the state's **self-funded insurance program** for the UW. This includes program coverage analysis, premium allocation, claims handling, and loss control. Working with Bureau of State Risk Management to drive down the total cost of risk transfer for the UW and ensuring competitive rates given current market conditions.
- **Negotiating and procuring insurance policies** on behalf of the UW, when prudent and necessary, in instances when coverage is not offered through the Bureau of State Risk Management.
- Assisting our campus partners in the development and maintenance of appropriate **facility use agreements, affiliation agreements, and contract language** related to risk management and insurance. Ensuring risk is effectively transferred and that the UW is not taking on any unnecessary cost of risk via contract.
- In the unfortunate event of an employee injury, managing the claims process for **workers' compensation claims** on behalf of the universities with compassion, a high level of customer service, and a focus on efficiency.
- Partnering with the UW Madison's Emergency Management Office to develop, implement and enact **emergency management systems**, including planning, programs, policies, and responses.
- Providing support to the universities related to **environmental, health, and safety issues**, including hazardous waste disposal, loss control, and occupational safety.

OCRM CORE VALUES

The OCRM is committed to living out core values in its daily functions and duties. 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 Universities of Wisconsin 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 the Universities of Wisconsin.
- **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 Universities of Wisconsin better than we found it.

FY25 GOALS

OCRM'S Goals for FY25 (fiscal year 2025) are aligned with the 2023-2028 Universities of Wisconsin Strategic Plan.

S3.1: ADVANCE AN INCLUSIVE AND ENGAGING WORKPLACE.

Provide **investigatory services** to UW in cases involving Title IX and EEO allegations of misconduct that may impact advancing an inclusive workplace and retaining high-quality, diverse staff.

Enhance the knowledge and understanding of **ethical duties and obligations** among all UW employees through new and innovative training programs and resources.

Work with university partners to create a **virtual on-demand hazardous waste training program** (currently training is only available once a year). Update the current hazardous waste website to ensure that it reflects current processes, is easier to navigate, and incorporates feedback from university partners.

Expand the scope of our **emergency management strategic focus** by partnering with UW-Madison's Emergency Management Office to create systemwide trainings, events and activities for awareness and understanding of health and safety risks posed to our campus community. Conduct a systemwide virtual tabletop exercise on a student-related threat scenario. Review and update for accuracy the UWSA's Continuity of Operations Plans (COOP) (25 plans).

S4.4: WORK WITH THE UNIVERSITIES TO IDENTIFY PRIORITY AREAS FOR STRENGTHENING OR CLARIFYING POLICIES ON CULTIVATING CRITICAL THINKING, CIVIL DISCOURSE, FREEDOM OF EXPRESSION, AND ACADEMIC FREEDOM ON ALL CAMPUSES AND FOR ALL COMMUNITIES.

Serve on the **WICCD Steering Committee** to provide guidance and support from a system-level compliance and risk perspective to ensure the goals and objectives of WICCD are aligned with the UW's policies and practices.

S5.2: IMPLEMENT SHARED SERVICES IN A COST-EFFECTIVE MANNER THAT PRESERVES BENEFITS FOR OUR UNIVERSITIES.

Reimagine the use and function of the UWSA Compliance Matrix to ensure that all compliance obligations across the UWSA and universities are known, fulfilled, and tracked in real time. Secure a new software system to increase the capacity of the existing Matrix using real-time data tracking, individualized report management, automated reminders, filing system, localized dashboards, and report generation for more timely and accurate compliance monitoring.

Analyze the rates, terms, and coverage for the UW Administration's **major insurance programs and purchases**, ensuring that the program is competitively priced and provides adequate coverage given current market conditions.

Continue the **Risk Compliance and Audit (RCA) pilot program** by completing additional risk assessments at the university levels using a strategic and collaborative process to maximize engagement and data collection while minimizing the complexity and length of process. Initiate Year 2 of the program by taking risk assessment

results and identifying areas of opportunity and improvement in controls or treatments to mitigate and reduce risks.

Create a **compliance assessment and monitoring process** for improved accountability, communications, efforts, and results related to fulfillment of compliance obligations. Use information obtained from the UWSA Compliance Matrix, RCA results, audit findings, and general input from universities. Develop resources, charts, and other materials for the compliance monitoring process. Identify and share best practices for fulfilling compliance obligations and risk management efforts across the UW.

Develop and implement a new **UWSA Records Management Policy** to ensure that all records are collected, maintained, and disposed of in accordance with applicable policies and state law requirements.

Provide support and guidance to UW workgroup on reviewing and updating **processes and protocols** for academic labs and activities that collect, use and store donated **cadavers and body parts**.

Co-lead a **research security and compliance systemwide workgroup** to develop and implement new compliance-related programs, trainings, and guidance on non-financial compliance-related research activities at the comprehensive level.

In collaboration with UWSA Office of Student Affairs, Chief Information Technology, and Office of General Counsel, develop a UWSA-level compliance framework and support structure for ensuring that the UW is fulfilling the **digital accessibility standards and Title II regulations** for its internet and public-facing web communications.

Co-lead the UWSA effort to **implement the new Title IX regulations**, including providing expertise in revising applicable administrative codes, policies, and procedures. OCI will develop and offer training programs and communications to UWSA and universities to understand and fulfill the changes required by federal law.

Develop an **internal online Title IX training program** for UWSA employees and students (due to discontinued use of outside vendor).

Partner with Grand River Solutions to **reimagine sexual discrimination online training** for students. Serve as resident experts on student experiences and perspectives.

S7.4: ENCOURAGE A CULTURE THAT RECOGNIZES THAT FAILURE IS A NECESSARY BY-PRODUCT OF AN INNOVATIVE PROCESS.

Develop an **annual risk control recognition award** to recognize the university who initiates a significant and measurable risk reduction plan while preserving opportunities for innovation.

FY24 HIGHLIGHTS

Educational and Training Sessions

In OCRM's meaningful effort to support compliance efforts within the Universities of Wisconsin, a considerable aspect of that mission is to provide and promote **educational opportunities, community of practice engagements, facilitated meetings, and training sessions**. Here is summary of some of the successful efforts made in our areas of focus:

- OCRM hosted and presented a two-day conference entitled **"UW System Compliance Conference"** in July. Topics covered many areas including: records management; artificial intelligence; managing threats to campus safety; audit; investigative processes; legal updates; compliance structures and programs; and enhancing ethics culture.
- OCRM hosted and presented a two-day risk management conference for the universities. Topics covered included environmental health and safety updates, out-of-state and international workers' compensation coverage, cyber risk and insurance, an update on the DOA insurance programs, and **how UWSA can support and serve the universities**.
- The UWSA and Wisconsin Independent Association of Colleges and Universities (WAICU) co-sponsored the first **"2024 Wisconsin Higher Education Compliance Summit"** which included two days of presentations by well-known higher education experts in the field of compliance and risk.
- On a quarterly basis, OCI presents training sessions to new UWSA employees on **ethics and conflicts of interest** (by Amy Missinne) and **public records and records management** (by Katie Patten).
- OCI facilitated many educational and training sessions on **youth protection** and compliance including multiple sessions providing an overview of youth protection and compliance (by Paige Smith and Amy Missinne); 10 sessions discussing compliance with **SYS 625** (by Paige Smith and Amy Missinne); one session with the State of Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP; by Stephanie Sticka); four sessions on YARS (by Ron Schwartz); seven sessions on CampDoc (by CampDoc staff); six sessions on VolunteerMatters (by Ron Schwartz and VolunteerMatters staff).
- OCI shared information about free/no cost **national professional development opportunities** with campus contacts, such as: annual membership with the American Camps Association (ACA); webinar on Preparing for Emergencies in Campus Youth Programs (URMIA); webinar on Higher Education Protection Network (HEPNet) 101 Resources and Connections (HEPNet); webinar on Resources for Child Sexual Abuse Material Survivors/Victims and Image Takedown Possibilities (HEPNet); webinar on US DOE Final Regulations and SARA (NC-SARA); Wisconsin forum on Title IV Regulations on Professional Licensure (MHEC and Higher Education Licensure Pros); public forum on SARA Policy Modification Process (NC-SARA); etc.
- Dany Thompson facilitated educational presentations and training sessions on **Title IX topics** including investigations; working with minors and K-12 schools; upcoming regulation changes; and pregnant/expectant student reasonable accommodations.
- OCRM team members co-presented multiple sessions during the **UW Law Days Conference** in February of 2024 on a variety of topics including Title IX and K-12 Settings (90 attendees; Dany Thompson); Compliance with the Wisconsin Public Records Law (233 attendees; Katie Patten); Employee Ethics and Standards of Conduct (168 attendees; Amy Missinne); An Understanding of Risk Management Functions (137 attendees; Tom Joestgen and Paige Smith); An Overview of Environmental Health and Safety and Emergency Management Programs (98 attendees; Amy Spohn); Youth Protection in 2024 (119 attendees; Amy Missinne).
- Paige Smith presented the **RCA Pilot Program** to a variety of internal stakeholders as well as a number of external stakeholders, including the National System Compliance Officers Community, the NACUA Compliance and Risk Management Affinity Group and the UW-Madison Compliance Partners Network.
- Paige Smith presented at two NC-SARA webinars on **State Authorization and Professional Licensure** topics. She also presented updates to the SARA Coordinators, UW Education Deans and Provosts/SSAOs on state authorization and distance education regulatory changes.

- Twelve educational opportunities on professional and occupational licensure compliance issues were offered to the **SARA Coordinators** through our membership with The Bookmark. Those sessions included Best Practice Guide; Curriculum Comparisons (four sessions with different focuses); Final Title IV Regulations; Preparing for July 1, facilitated discussion on policies, procedures, and implementation; Better Practice Guide, examples, and templates for July 1 requirements; and Overview Onboarding for campus contacts (four iterations offered).
- OCRM facilitates monthly meetings with “**Communities of Practice**” to discuss recent issues, challenges and changes including, but not limited to, Clery Coordinators; Title IX Coordinators; Violence Prevention Specialists; Records Officers; Public Records Officers/Custodians; Precollege Liaisons; SARA Coordinators; Compliance Officers; Risk Managers; Environmental, Health and Safety Managers; Workers’ Compensation Coordinators.
- Paige Smith meets 1-1 with **UW Chancellors and Compliance Officers** on a monthly and/or quarterly basis to provide general updates related to compliance and risk-related issues and discuss issues or challenges facing those universities on their compliance and risk management efforts.

<i>Communities of Practice by Name</i>
Clery Coordinators
Title IX Coordinators
Violence Prevention Specialists
UW Records Officers Council (UWROC)
Public Records Custodians Group
Precollege Liaisons
SARA Coordinators
Compliance Officers
Risk Managers
Environmental, Health and Safety Managers
Worker’s Compensation Coordinators



Policies and Procedures

OCI's Ethics and Compliance Specialist serves on the **UWSA Finance and General Administration Policy Committee (FGAPC)**. The FGAPC provides internal coordinated approval, revision, and regular review of changes to financial and administrative policies.

In collaboration with UW stakeholders, OCI has assisted in the development of a new **UWSA Records Management Policy** that will be implemented in the fall of 2024 to assist universities in complying with state law record management laws and clarify employee roles and responsibilities in meeting legal obligations regarding records management and disposition.

OCI has continued to review and monitor the implementation of **SYS 625 Youth Protection and Compliance Policy** to meet the standards for youth protection and data collection under that policy. The policy's Frequently Asked Questions (FAQs) continue to be regularly revised and updated.

OCI serves on a **UWSA Cadaver and Body Donor Working Group** to provide guidance and support in the review of applicable policies, protocols, controls, and management related to cadaver laboratories and best practices.

OCI worked with OHR in updating the **SYS 1290 Code of Ethics** Policy Guidance on Guidelines for Reporting Outside Activities under [UWS 8.025](#) to include **Conflicts of Commitment, Nepotism** (pursuant with [RPD 20-22](#)), and **Consensual Relationships** (pursuant with [RPD 14-8](#)). Information and reminders about these topics were shared with all employees in the 2024 Annual Ethics Notification. These updates and reminders were intended to provide more detailed guidance and adherence to ethical issues and obligations under UWS 8.

ORM worked with OHR to update procedures related to **SYS 1230 Workplace Safety Policy**, to reflect the increase in the safety shoe allowance.

OCI collaborates with UWSA Administrators to review various policies and procedures, such as **SYS Policy (XXX) Paid Parental Leave Policy** which will go into effect July 1, 2024, and **SYS 1293 Mandatory Employee Training Policy**.

Ethics and Conflicts of Interest

To enhance interest and understanding of **ethical laws and responsibilities**, OCI is changing the way in which it trains and informs UWSA employees on ethics and conflicts of interest. This work has begun and will continue through FY25.

In collaboration with the Office of Internal Audit (OIA) and Office of Human Resources (OHR), OCI has developed a new process under which UWSA employees may submit ethical questions or issues to the Compliance and Ethics Specialist in OCI. This information will be tracked and monitored to ensure UWSA maintains a **strong and ethical culture**.

Each year in collaboration with the Wisconsin Ethics Commission, OCI facilitates **Statement of Economic Interests (SEI)** filing. There are two categories of UW officials who file SEI: Officials who file by statute (state public officials) per [Wis. Stat. § 19.42\(10\)](#), our president, vice presidents, chancellors, vice chancellors, and regents; and Officials who file by rule (non-state public officials) per BOR rule per [Wis. Admin. Code UWS 8](#), our contracting personnel as well as [RPD 21-9: Institutional Relationships with Foundations](#), university employees who are executive directors of a university's primary fundraising foundation or real estate foundation. Filers are required to file their SEI annually on or before April 30.

Faculty, Academic Staff, and Limited Appointees with half-time appointments or more are required to report annually **outside activities and interests** related to their areas of professional responsibility and for which they receive remuneration under [UWS 8, Wis. Admin. Code: Unclassified Staff Code of Ethics](#). Filers are required to file their **outside activity report (OAR)** annually by April 30 each year.

State Authorization Reciprocity Agreement (SARA) for Distance Education

In response to new **federal regulations** and a **new NC-SARA policy modification process**, OCI has been very engaged and active in reviewing applicable laws and regulations, as well as policies, that impact UW in the areas of distance education programs, including state authorization, professional licensure, gainful employment, and financial transparency.

On behalf of the Wisconsin Distance Learning Authorization Board (DLAB), Paige Smith reviewed and approved the 2023-34 NC-SARA renewal applications for all thirteen universities for ongoing participation in SARA.

Paige Smith serves on and/or participated in seven different NC-SARA and Midwest SARA (M-SARA) committees and groups: M-SARA Regional Steering Committee; SPE Advisory Committee; NC-SARA Policy Implementation Team; NC-SARA PMP Analysis Working Group; M-SARA RSC Greenlight Working Group; NC-SARA Professional Licensure Working Group; and M-SARA SPE Meetings.

OCI worked in collaboration with the UWSA Office of Academic Affairs to secure the services of the **Higher Education Learning Professionals (HELP)** to provide a database software system that collects and updates state professional licensure and certification requirements which universities must review to fulfill federally mandated disclosures to prospective and current students.

Youth Protection and Compliance

OCI has been engaging with UW leaders and stakeholders daily to assist in the **policy implementation** of [SYS 625: Youth Protection and Compliance](#) that was issued in March 2022 and went into effect March 1, 2023. OCI has led weekly meetings and training sessions, collaborated with university stakeholders, developed a variety of checklists and resources, and facilitated group discussions. OCI has also repeatedly explained the importance for institutions to **assess their compliance under SYS 625**. To further assist institutions, a questionnaire was created for institutions to use as a living guide in evaluating how well they comply with the requirements under SYS 625.

UWSA secured and implemented three **centralized software tracking tools** to assist in meeting the compliance of SYS 625: **YARS** (Youth Activity Registration System; program registration), **CampDoc** (participant registration), and **VolunteerMatters** (volunteer registration). In partnership with Shared Services, a fourth tool for **Reference Checks** is in the pilot stages of implementation. OCI received commitment for the use of YARS, CampDoc, and VolunteerMatters from 12 campuses for each software tool.

Institutional data was collected for a reporting period of August 2, 2023, and March 1, 2024. There were 1,927 covered activities registered to operate at the 13 campuses. Per SYS 625, a covered activity is considered all events, operations, endeavors, or activities, regardless of location, that are designed for participation by youth participants and organized, sponsored and/or operated by the institution. A total of 43,723 youth participated in covered activities that offered custodial care. A total of 10,586 employees/staff and volunteers participated in covered activities: 2,533 staff and 7,215 volunteers. *Note:* A couple campuses weren't able to filter their total number of staff and volunteers, thus the numbers of staff and volunteers doesn't equal the actual total of 10,586; this collective data doesn't include third-party covered activities.

<i>Covered Activities That Occurred at Institutions Between August 2, 2023, and March 1, 2024</i>	
Covered Activities	1,927
Youth Participants	43,723
Total Staff and Volunteers	10,586
Employees/Staff	2,533
Volunteers	7,215

Title IX and Clery Act Compliance

Title IX Regulations – Final Rules Released

In April of 2024, the U.S. Department of Education issued revisions to Title IX that include a number of significant changes in regard to the definitions, grievance processes, trainings and responsibilities under Title IX. The regulatory changes will require amendments to our Title IX policies, administrative codes, procedures, training programs and responsibilities of UW employees at all levels.

The Office of General Counsel and Office of Compliance and Integrity have been co-leading the efforts to plan and prepare for these revisions through a systemwide working group comprised of UWSA and UW practitioners. This group also engaged with UW stakeholders, including Human Resources Directors, Dean of Students, Title IX Coordinators, Athletic Directors, and other high-level administrators to identify and draft potential RPD and SYS policy revisions and UWS Administrative Code changes under Chapters 1, 4, 11, and 17.

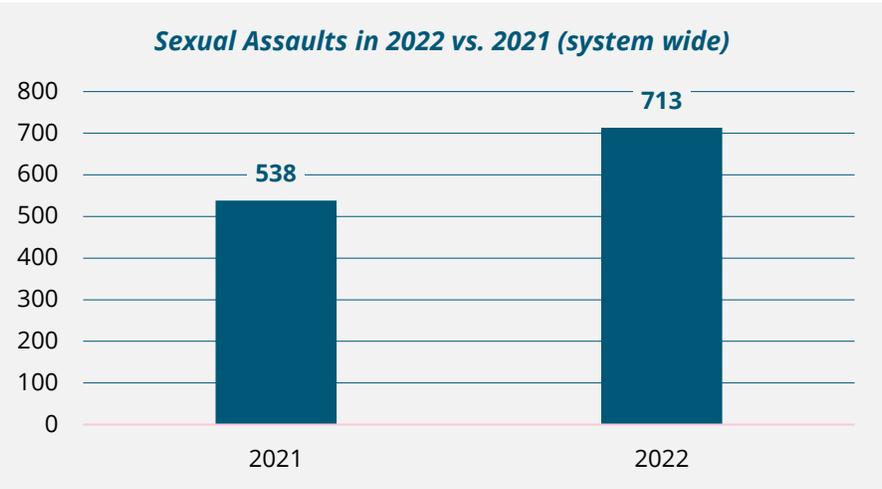
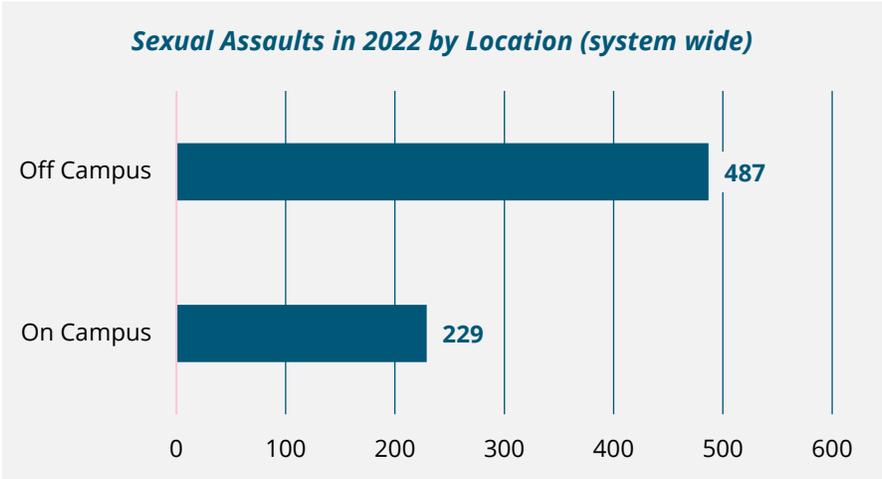
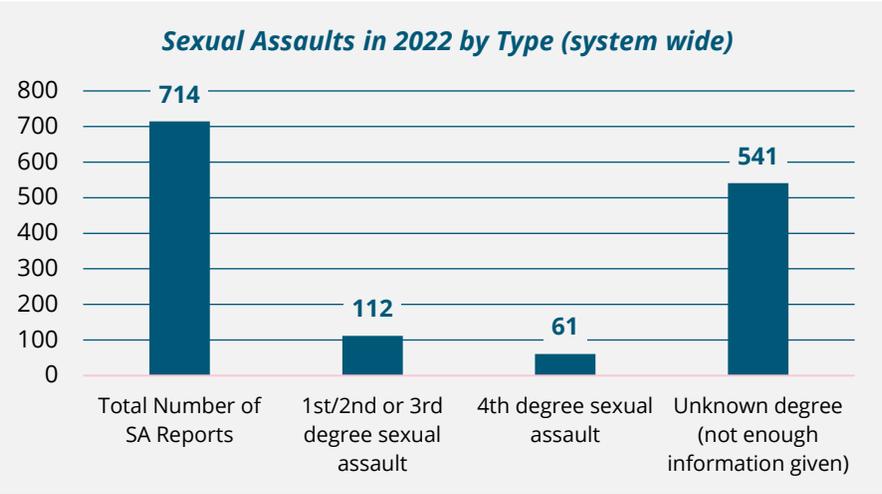
The new Title IX rules become effective on August 1, 2024. This tight timeframe for implementation will require UWSA to initiate Emergency Rules under the State of Wisconsin’s Rulemaking process to comply with the new regulatory changes on an interim basis while permanent rules will be submitted through the regular rulemaking schedule. OGC and OCI will also be submitting proposed amendments to Regent Policy Document 14-2 for the Board of Regent’s consideration as well as related UWS SYS policies and university policies.

OCI will be developing updated training programs for all UW employees to ensure they are fully informed and educated on the Title IX changes by August 1, 2024. The Title IX Compliance Specialist has been working closely with UW Shared Services team to develop new training modules for the variety of UW personnel, including Title IX Coordinators, investigators, decision-makers, mandatory reporters, and other employees on campus who are involved in Title IX matters.

New Data Management Collection

OCI worked closely with Title IX Coordinators to develop a **benchmarking** process for collection and tracking of data on Title IX issues, cases, and activities.

The following data points are taken from the [Wis. Stat. Chapter 36.11\(22\)](#) Report that is submitted to the State of Wisconsin every calendar year. These statistics only include sexual assaults. [FN: Title IX defines sexual assault differently than Wisconsin State Statutes. Whereas 36.11(22) requires campuses to report sexual assault in degrees (1st, 2nd, 3rd, and 4th degree,) federal Title IX regulations starting in 2020 are different. They require campuses track sexual assault in the categories of Rape, Fondling, Incest, and Statutory Rape. Title IX regulations also require campuses to keep track of sexual harassment, sexual exploitation, dating violence, domestic violence, and stalking, but those statistics are not tracked in this document.] Research shows that an increase in reporting can be based on several factors, such as actual increase in sexual assaults, increase in a reporting party’s confidence in the process and resolution, increase in pursuing supportive measures and resources, and other factors. *(continued on next page)*



Expertise and Consultation

The Title IX and Clery Compliance Specialist communicated with Title IX Coordinators, Clery Coordinators, Student Conduct Officers, and Senior Student Affairs Officers on issues and cases related to the duties and responsibilities of these employees and groups.

Public Records and Records Management

With increasing scrutiny from the public and media, the workload on public records requests has been increasing. OCI processed a record high of 165 public records requests in 2023. However, despite the increase in requests, OCI managed to decrease the overall turnaround time by 10.5%. *Note that per the Wisconsin Public Records Law, a public records response should be received by the requestor “as soon as practicable and without delay.”*

To further our work on youth protection, OCI worked through the Wisconsin Public Records Board approval process and created new records retention policies for youth protection records. This will ensure that the Universities of Wisconsin are properly retaining and disposing of youth-related records. In addition to the youth records retention policies, OCI also passed new retention policies for police records.

OCI provided numerous training opportunities for public records and records management, presenting at the Youth Protection Conference, the UW System Compliance Conference, UWSA New Employee and Employee Refresher trainings. The graphic pictured below shows UWSA specific requests (note this doesn't include OCI's assistance in processing requests at a university level):

Public Records Requests	
Requests Received	165
Requests Completed	136
Increase in Requests	4%
Average Turnaround to Close Request	26 days
Reduction in Turnaround Time	10.5%

RCA Pilot Program

During FY24 (fiscal year 2024), OCRM initiated a new pilot program called the RCA (**Risk, Compliance and Audit**) Program to create a university-focused risk assessment to promote the collaboration and engagement of leadership and operational directors in their identification, assessment, and management of high-level risks. The results of the university-level risk assessments were used to conduct a system-level assessment to determine the type, level, and urgency of treatments to reasonably manage risks.

As a part of the pilot, OCRM developed and offered training, videos, guidance, resources, and support to the first year participating universities and the UWSA Risk and Compliance Council. As a part of the assessment process, there were a total of 20 risks reviewed by one or more universities in their individual assessments (see list below). Out of those 20, 15 were discretionary (yellow) and five were preselected by UWSA (blue). The list below is in alphabetical order.

Academic Readiness of Students	Marketing/Branding Challenges
ADA Accessibility	Modality of Academic Programs and Quality
Age/Maintenance of Infrastructure	Regulatory Compliance
Artificial Intelligence	Student Health and Wellness
Campus Crime & Safety	Student Recruitment and Retention
Competition in Distance Education Programs	Study Abroad / Study Away
Cybersecurity	Succession Management and Planning
Data Privacy	Title IX
Diversity, Equity & Inclusion	Workforce Recruitment and Retention
Financial Viability	Youth Protection Activities

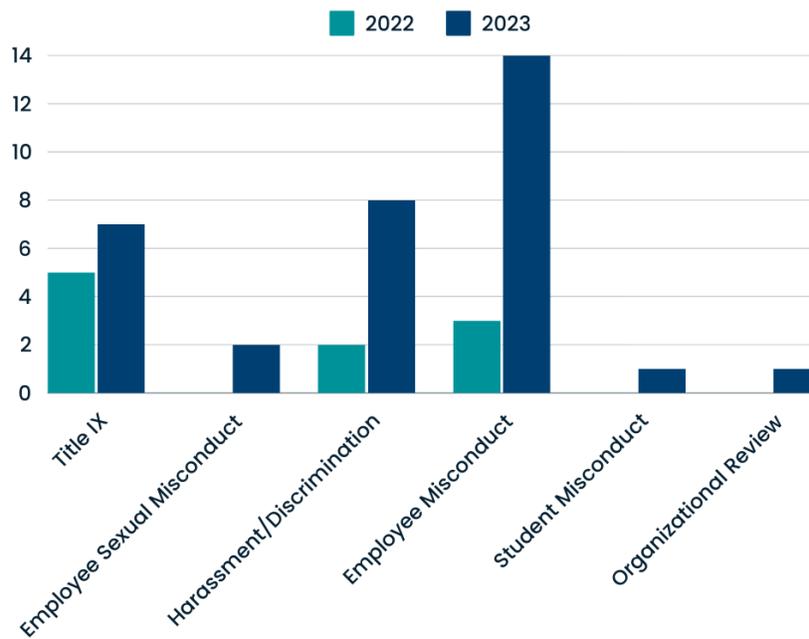
Final assessment results and ratings will be used to benchmark existing ways in which universities are managing high-level risks as well as reveal opportunities for improvement.

Investigations

OCI provides **investigative services to UWSA and its universities**, upon request, for cases involving Title IX, sexual misconduct, harassment and discrimination, and employee and student misconduct. OCI investigators provide timely, consistent, and high-quality fact-finding investigations and written findings/reports. This service model reduces conflicts or alleged bias among university-level decision-makers, provides necessary support for offices with less capacity and/or expertise, and creates a strong, thorough record for well-informed decisions and defense of claims or appeals of a university’s decision. OCI investigators operate in a dual model system, where both investigators are involved in each investigation; one takes a lead role, while the other assists.

Below are two charts that demonstrate the types of investigations handled and the significant growth in the number of investigations conducted for nine of the eleven comprehensive campuses.

Investigations by Type 2022 vs. 2023

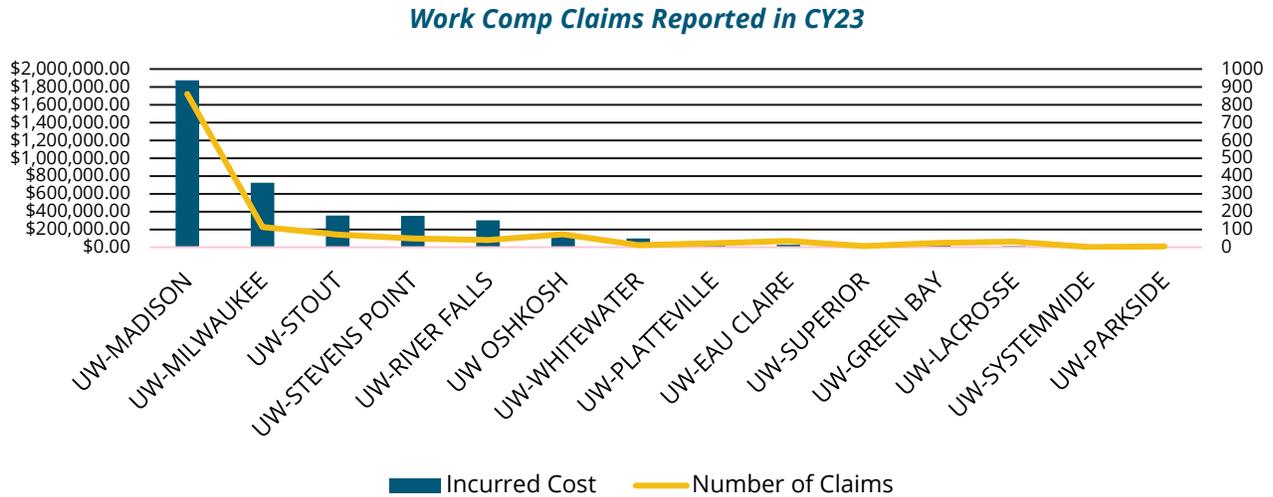


Type of Investigation	Total Investigations	Total Hours*	Cost at \$60 an hour
Title IX	10	317*	\$19,020
Employee Sexual Misconduct	2	37.5	\$2,250
Harassment/Discrimination	9	319.5*	\$19,170
Employee Misconduct	16	618.5*	\$37,110
Student Misconduct	1	21	\$1,260
Organization Review	1	22.5	\$1,350
Total	39	1,336*	\$80,160

*Total hours include open cases as of 4/15/2024. Any dual investigation is counted as one investigator for purposes of time allocation.

Workers Compensation Claims Handling

In CY23 (calendar year 2023) the Office of Risk Management handled 1,342 newly reported claims, representing \$3,969,714.08 in incurred costs. (Chart on next page)



Commercial Insurance Program

In CY23 the Office of Risk Management assisted our partners in obtaining 33 policies outside of the insurance programs put in place by the Bureau of State Risk Management. This included the successful renewal of the Universities of Wisconsin cyber insurance program, which included a 19.32% reduction in premium, approximately \$285,025 in savings and a lower retention.

33

Commercial Policies Purchased

\$1,500,000

Premiums Paid



CONCLUSION

In conclusion, the OCRM team has been hard at work in assisting UWSA and its universities in fulfilling their compliance and risk management functions as well as providing a safe and healthy environment for faculty, staff, and students. OCRM is committed to ensuring its ongoing efforts align with the overall goals and objectives of the Universities it serves as well as the UWSA 2023-2028 Strategic Plan.

**PRESENTATION OF
RCA PILOT PROGRAM YEAR 1 SUMMARY REPORT**

REQUESTED ACTION

For information and discussion.

SUMMARY

The Universities of Wisconsin System Office of Compliance and Risk Management will present a summary of the risk assessments completed during Year 1 of the Risk, Compliance and Audit (RCA) Pilot Program and related information.

Presenter

- Paige Smith, Chief Compliance and Risk Officer
- Joseph Rayzor, Director of Risk Management

BACKGROUND

During the summer of 2023, the UWSA Office of Compliance and Risk Management initiated a new program called the RCA (“Risk, Compliance and Audit”) Pilot Program to implement a strategic and innovative method of identifying and assessing high-level risks. A pilot was conducted during the FY23-24 academic year under which risk assessments were completed by five participating Universities and the UWSA Risk and Compliance Council. This report summarizes those results and next steps in the RCA pilot program.

Attachment

- A) RCA Pilot Program Summary Report

Audit Committee Item E.2.

Attachment A.

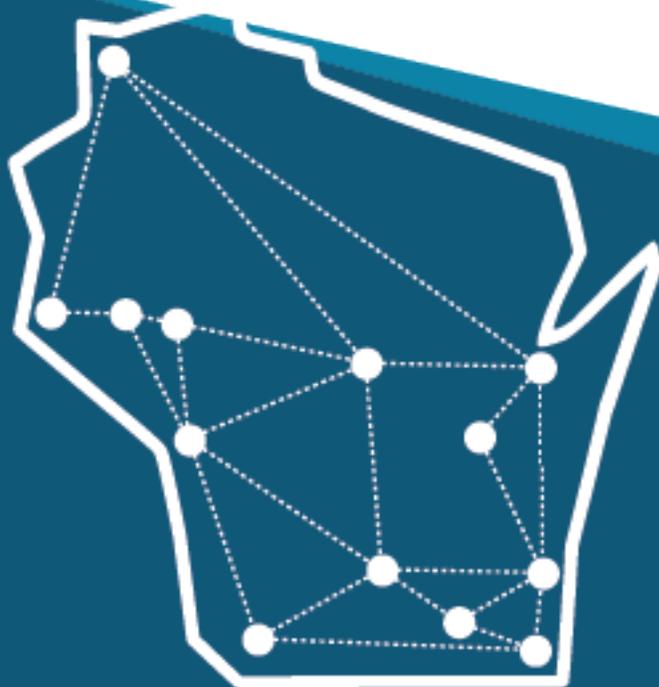


RCA PILOT PROGRAM

SUMMARY REPORT

BOARD OF REGENTS AUDIT COMMITTEE

June 2024



EXECUTIVE SUMMARY

This report provides a high-level overview of the Risk, Compliance and Audit (“RCA”) Pilot Program and the risk assessment results completed by five participating universities and UWSA’s Risk and Compliance Council (“RCC”).

Universities were asked to assess a total of ten (10) risks which included five risks selected by each university and 5 risks preselected by UWSA. This selection process resulted in a total of twenty risks being assessed. As a result of the risk assessment process, these twenty risks were ranked in the following order as noted in Figure A below. The number beside each risk topic indicates the number of universities that assessed that particular risk.

FIGURE A

LIST OF RANKED RISKS

BY RANKED ORDER

1	Workforce Recruitment and Retention (5)	11	Competition - Distance Education Programs (3)
2	Student Recruitment and Retention (5)	12	Succession Management and Planning (2)
3	Cybersecurity (5)	13	Artificial Intelligence (1)
4	Financial Viability (5)	14	Youth Protection Activities (1)
5	Title IX (5)	15	Campus Crime & Safety (1)
6	Marketing/Branding Challenges (4)	16	Diversity, Equity & Inclusion (1)
7	Age/Maintenance of Infrastructure (3)	17	ADA Accessibility (1)
8	Student Health and Wellness (3)	17	Regulatory Compliance (1)
9	Academic Readiness of Students (2)	19	Modality of Academic Programs & Quality (1)
10	Data Privacy (2)	20	Study Abroad / Study Away (1)

■ SYSTEM IDENTIFIED RISK

■ UNIVERSITY IDENTIFIED RISK

In addition to identifying the top risks as noted above, the universities also identified any existing treatments or controls in place to mitigate these risks to a manageable level. It should be noted that not only are universities aware of these risks, but they are proactively addressing these risks and related consequences through initiatives, operations, and resources.

The next step in this process is to conduct a UWSA level review of the effectiveness of existing UWSA level treatments and consider new or updated treatments that will have the broadest positive impact across the UWs.

INTRODUCTION

Overview of 2023-2024 Pilot

In the spring of 2023, the Office of Compliance and Risk Management (OCRM) implemented a new approach toward identifying and managing high level risks through a program called the Risk, Compliance and Audit (“RCA”) Program. The RCA Program creates a long-term method under which the Universities of Wisconsin can successfully identify, manage, and resolve high level risks to a reasonable level, and conduct regular checks on the effectiveness of controls and treatments through compliance monitoring and audit reviews. The process starts at the university level and then broadens the view systemwide so that universities and UWSA can use the results to strategically prioritize goals and resources to effectively manage risks that could have negative consequences.

One of the many benefits of the RCA Program is that it allows universities to engage in a collaborative and informed process to collect real-time data for use in making informed and strategic decisions for prioritizing resources, personnel, and funding.

Some specific objectives and outcomes include:

1. Proactively identify and address risks, compliance gaps or other issues of concern through a structured and informed process rather than waiting for such issues to be revealed through either an incident or audit finding. (Using IIA’s Three Lines of Defense Model)
2. Improve institutional and system oversight, awareness and understanding of risks and compliance issues to support a more fulfilled culture of compliance and ethics.
3. Create a structure under which institutions will work closely with UW System Offices to mitigate risks and compliance gaps in an effective and timely manner.
4. Create a more consistent level of reporting, monitoring, and auditing at the institution level for more awareness and understanding of their risks and compliance gaps.
5. Use information at the institution and system level for the benefit of setting institutional and system strategic goals, priorities, and resource allocation.
6. Provide a more interactive and informative process between institution leadership and system administration for setting system-level goals and priorities related to risk and compliance issues based on institution data and reporting.
7. Provide a more informed and interactive process with institutional leadership and system administration in identifying and setting risk, compliance, and audit priorities for each calendar.

The “R” part of the RCA Program began in summer of 2023 and will continue through the summer of 2025. During the 23-24 academic year, five universities volunteered to participate in the pilot by assessing ten risk topics (five were preselected by OCRM and five were selected by each university). UWSA conducted its own systemwide assessment of the same risks in spring of 2024. Data was collected from all participating universities and UWSA and used to prepare this RCA Summary Report. Note that this report only includes five of the 13 universities. Except for UW-Madison, who is completing its own process, the remaining universities will complete risk assessments during the FY25 academic year to complete the “R” part of the process.

The results of this process will be used by the Office of Internal Audit to develop future topics for auditing in the coming years to assist in evaluating the effectiveness of controls and treatments.

Relationship to 2023-2028 Strategic Plan

The UW is actively pursuing the purpose, values, objectives, and strategies outlined in the 2023-2028 Strategic Plan. During the course of this pursuit, the UW has encountered risks that impact its ability to implement its strategic plan as well as risks generated from implementing its strategic plan. Through the RCA process, the UW will be able to focus its resources on the strategic risks that matter most.

Risk Assessment

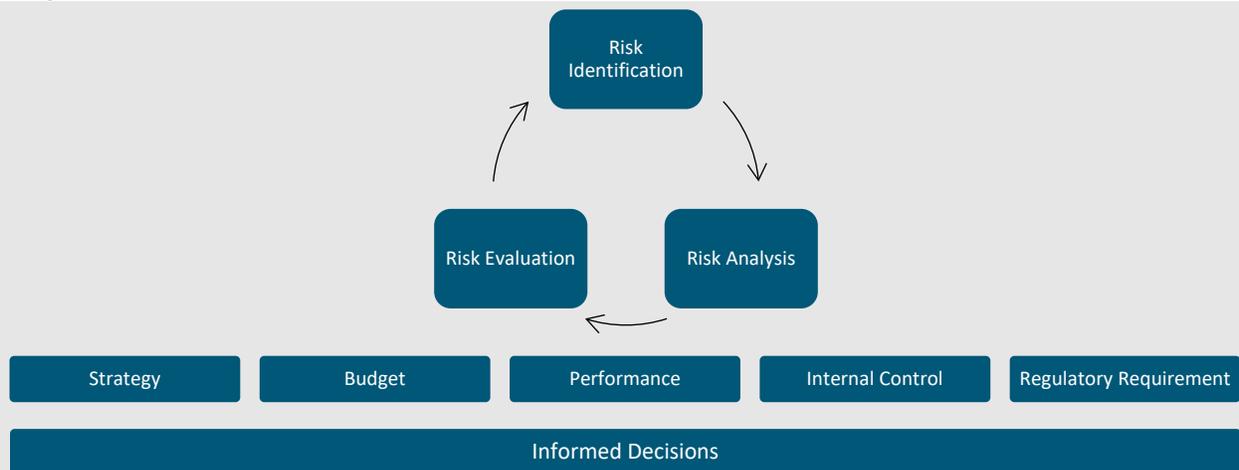
Overview of the Risk Assessment Process

The risk assessment process is a structured process that includes:

- **Risk Identification:** Identifying risks, by asking the question, what can happen and why?
- **Risk Analysis:** Analyzing risks, by asking what are the consequence, likelihood, and urgency related to the identified risks?
- **Risk Evaluation:** Asking whether further treatment is required, specifically are there any factors that might mitigate the consequence, probability, or urgency?

FIGURE B

RISK ASSESSMENT PROCESS



Through this process, leadership can make informed decisions regarding a variety of areas including strategy, budget, performance, internal control, and regulatory requirements.

Risk Identification

A risk registry was developed through input from system stakeholders, compliance officer discussions, the system’s insurance broker, and higher education resources. Based on the data collected, a risk registry was compiled containing 22 risks. From there it was determined that the campuses would rate 5 system-identified risks and 5 risks of their choosing.

System-Wide Risks

OCRM selected five risk topics that all universities would assess to provide a consistent set of risks and ratings systemwide. These risks were selected through research and collaboration with participating universities, the UWSA Risk and Compliance Council and the UWSA President.

The following system-wide risks were identified.

FIGURE C | LIST OF SYSTEM IDENTIFIED RISKS
BY ALPHABETICAL ORDER

- Cybersecurity
- Financial Viability
- Student Recruitment and Retention
- Title IX
- Workforce Recruitment and Retention

Campus Risks

During the pilot project, each university was given the opportunity to identify 5 additional discretionary risks of their choice. The following additional risks were identified by the participating universities. Note that all but one university assessed five from this list. The other university selected 7 from the list.

FIGURE D | LIST OF UNIVERSITY IDENTIFIED RISKS
BY ALPHABETICAL ORDER

- Academic Readiness of Students
- ADA Accessibility
- Age/Maintenance of Infrastructure
- Artificial Intelligence
- Campus Crime & Safety
- Competition in Distance Education Programs
- Data Privacy
- Diversity, Equity & Inclusion
- Marketing/Branding Challenges
- Modality of Academic Programs and Quality
- Regulatory Compliance
- Student Health and Wellness
- Study Abroad / Study Away
- Succession Management and Planning
- Youth Protection Activities

Risk Analysis

The RCA Program created a standardized and consistent process at the university levels for conducting consistent and informative risk assessments. Individuals were instructed to rate risks based on the most likely scenario, not the worst-case scenario. Assessment ratings included the following components:

- **Consequence.** All risks were rated based on six consequence categories:
 - Human Capital
 - Financial
 - Legal & Compliance
 - Life Safety
 - Operational
 - Reputational

A four-point scale was used to rate the impact on each of these components. An ultimate consequence score was determined for each risk by adding all 6 categories together for a minimum score of 6 and maximum score of 24.

- **Likelihood.** The likelihood of a particular event occurring. A four-point scale was used to rate likelihood, with a minimum score of 1 and maximum score of 4.
- **Urgency.** How urgent is a particular risk, in what time frame does it need to be addressed? A three-point scale was used to rate urgency, with a minimum score of 1 and maximum score of 3.

Risk Score

A **risk score** was determined by multiplying the number of points each university gave each risk based on consequence, likelihood, and urgency and then adding together the respective *risk scores* from each institution, with a minimum score of 6 and a maximum score of 1440. *Risk scores* in the pilot program ranged from 6 to 681.

Weighted Risk Score

A **weighted risk score** was developed to rank the 20 identified risks in a manner that recognizes all participating universities' voices equally. This *weighted risk score* provides each university with 20 units of risk (for a grand total of 100 units) and then assigns those units out proportionally based on the *risk score* a university gave each risk divided by the total number of points assigned by that university. The *weighted risk scores* from each institution were then added together to develop a total *weighted risk score* for each risk. *Weighted risk scores* in the pilot program ranged from .14 to 12.57 and equal 100.

Risk Evaluation

Throughout the pilot program, system and university staff discussed current, upcoming, and potentially new treatment options for the identified risks. In some cases, university participants identified potential new treatment options outside of their control that would require system or external support. This critical feedback has been included in this document.

FIGURE E | LIST OF RISKS

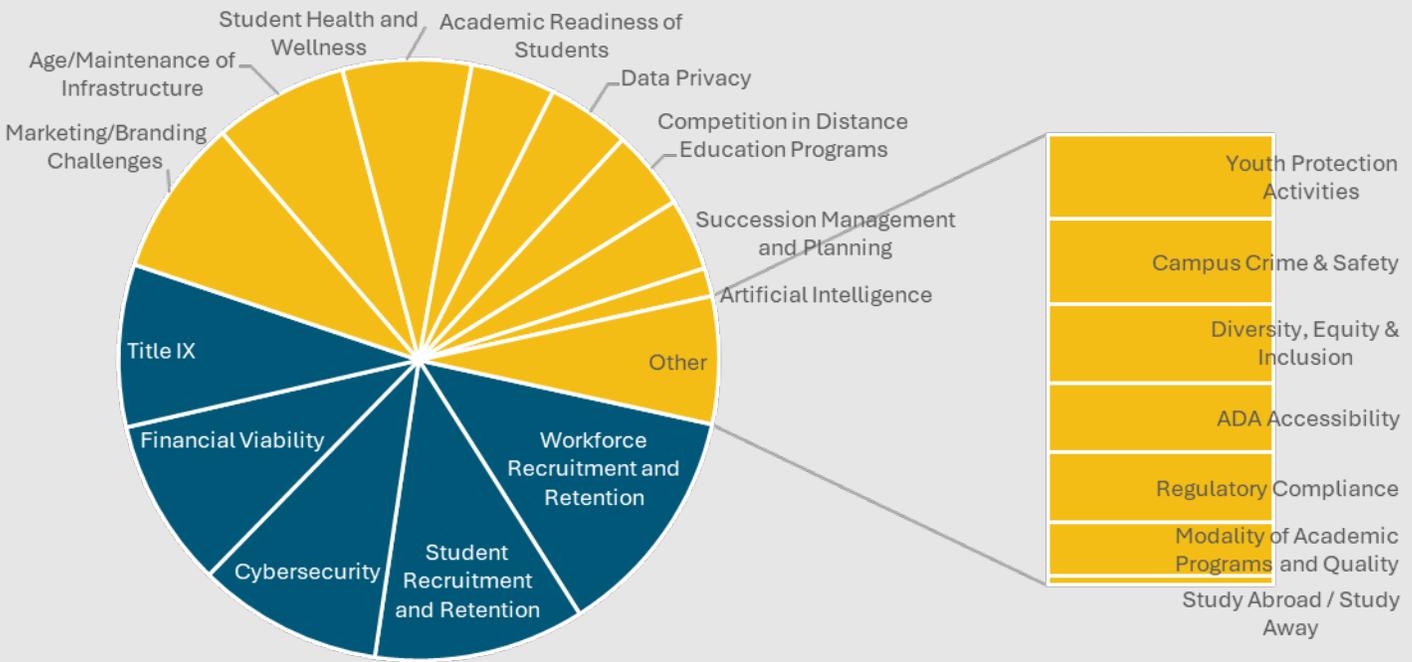
RISKS THAT WERE SELECTED FOR RATING BY ALPHABETICAL ORDER

- | | |
|--|---|
| ■ Academic Readiness of Students | ■ Marketing/Branding Challenges |
| ■ ADA Accessibility | ■ Modality of Academic Programs and Quality |
| ■ Age/Maintenance of Infrastructure | ■ Regulatory Compliance |
| ■ Artificial Intelligence | ■ Student Health and Wellness |
| ■ Campus Crime & Safety | ■ Student Recruitment and Retention |
| ■ Competition in Distance Education Programs | ■ Study Abroad / Study Away |
| ■ Cybersecurity | ■ Succession Management and Planning |
| ■ Data Privacy | ■ Title IX |
| ■ Diversity, Equity & Inclusion | ■ Workforce Recruitment and Retention |
| ■ Financial Viability | ■ Youth Protection Activities |

IDENTIFIED RISKS ■ SYSTEM IDENTIFIED RISK ■ UNIVERSITY IDENTIFIED RISK

FIGURE F | RISK PLATE

PIE CHART DISPLAYING WEIGHTED RISK SCORE



IDENTIFIED RISKS ■ SYSTEM IDENTIFIED RISK ■ UNIVERSITY IDENTIFIED RISK

The information below reflects the top risks that were rated the highest by category of consequence: Operational, Financial, Reputational, Legal/Compliance, and Life Safety. The information also includes those that were considered the highest in “Likelihood” and “Urgency.”

Top Operational Risks

- Student Recruitment and Retention
- Financial Viability
- Marketing and Branding Challenges
- Workforce Recruitment and Retention
- Cybersecurity

Top Financial Risks

- Student Recruitment and Retention
- Marketing and Branding Challenges

Top Reputational Risk

- Marketing and Branding Challenges

Top Legal/Compliance Risks

- Title IX
- Cybersecurity

Top Life Safety Risk

- Student Health and Wellness

Most Likely to Occur

- Workforce Recruitment and Retention
- Student Recruitment and Retention

Most Urgent Risks

- Student Recruitment and Retention
- Workforce Recruitment and Retention

UWSA Risk and Compliance Council’s (RCC) Assessment

The UWSA Risk and Compliance Council (“RCC”) is an advisory group that provides guidance to UWSA leadership on issues related to system level risks, with a focus on establishing high level priorities and compliance mitigation plans to support the UW’s risk and compliance efforts. The RCC conducted a system level RCA risk assessment focused on the top risks where it believed UWSA’s efforts could have the biggest impact: financial viability, student recruitment and retention, and workforce recruitment and retention.

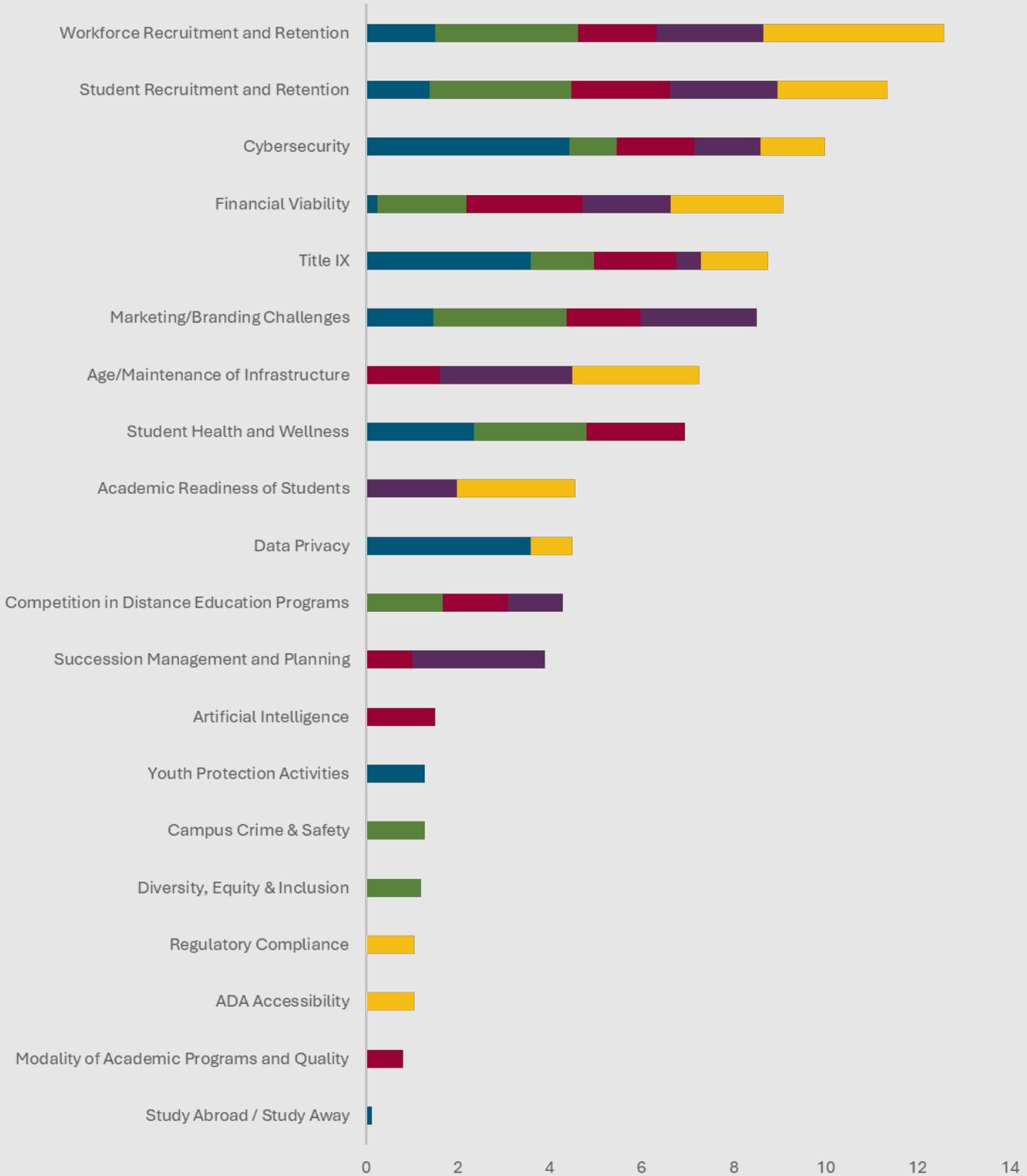
The RCC discussed how these risks were all interconnected, recognizing how operating expenses per student have increased due to decreased enrollment and how aging facilities and maintenance backlogs could impact both student and employe recruitment.

The RCC highlighted some of the critical work that has been undertaken by UWSA to address these risks. This included the 2023-2028 Strategic Plan, UW System Test-optional Admissions, Universities of Wisconsin Dual Enrollment, Wisconsin Online, Direct Admit Wisconsin, the Wisconsin Guarantee, new UW branding, recent salary increases as a part of the FY24-26 biennial budget, parental leave policy, and third-party financial assessments. The RCC also recognized the significant steps the universities have already taken to address these risks including layoffs, furloughs, and academic realignment.

Recognizing that additional work could be done in these areas, the RCC identified how steps could be taken to improve retention, leverage the core strengths of each university, and expand continuing education and dual enrollment programs. The RCC acknowledged that definitive action was necessary to meet the UWSA’s responsibilities to the State of Wisconsin.

FIGURE G | RISK CHART

BAR CHART SHOWING WEIGHTED RISK SCORE WITH INDIVIDUAL UNIVERSITY SCORES HIGHLIGHTED



Key Findings

Top Rated Risks (All Identified Risks)

The top four highest rated risks overall (out of **All Identified Risks** by both system and the universities) were those that most clearly impacted the strategic goals and objectives of university-level strategic plans as well as the UWSA 2023-2028 Strategic Plan.

- Workforce Recruitment and Retention
- Student Recruitment and Retention
- Cybersecurity
- Financial Viability

Top Rated Risks (University-Identified)

This trend was also true when looking solely at the **University-Identified Risks** as well, these risks were not rated by all five institutions, but those more clearly related to the strategies outlined in the UWSA 2023-2028 Strategic Plan rose to the top, including:

- Market/Branding Challenges
- Age/Maintenance of Infrastructure
- Student Health and Wellness

Treatments

During the process, the five participating universities carefully considered each risk topic and whether there were existing or potential treatments/controls in place. A significant amount of time and thought was given to this area of the assessment. As noted below, all universities have some form of treatment or control in place for each risk identified which indicates that the operational teams are aware of the challenges posed by these risks and have taken steps to mitigate them. However, the results also revealed that university leaders are concerned over their ability to maintain this level of treatment and/or match the ever-changing landscape of consequences that face them on a daily basis. Further, universities noted current and potential system-level treatments that could assist in managing these risks.

On a system-level, UWSA also identified current and potential treatments for discussion and consideration. There are a variety of treatments in place for those risks that were also identified in prior ERM questionnaires and past mitigation plans, such as Cybersecurity and Title IX. For those high-level risks that were identified this year with no prior mitigation plan, OCRM will work closely with universities and UWSA to develop plans for reviewing the effectiveness of existing treatments and determining opportunities for additional treatments or controls. As a sidenote, one of the benefits of the RCA Program is that it creates an opportunity for collaboration between universities, UWSA leadership, and functional leaders, to determine where a treatment/control would have a systemwide positive impact for multiple universities and systemwide.

Interconnected Risks

Many of the risks identified are deeply interconnected. For example, the figure below demonstrates the interconnected nature of risks related to Age/Maintenance of Infrastructure.

FIGURE H | INTERCONNECTED RISKS
AGE/MAINTENANCE OF INFRASTRUCTURE



Alone, Age/Maintenance of Infrastructure received a weighted risk score of 7.25. However, the sum of its connected risk is 66.71, or approximately 67% of the risk evaluated during this process. It is foreseeable that the nature of these interconnected risks could lead to a situation, where the overall impact of one risk could negatively affect a broader area of risks.

Comparison to Previous Assessments

ERM 2019- 2021

The UW’s previous iteration of an ERM-like process took place between 2019 and 2021. During this process, 13 risks were assessed at the system level and 19 risks were assessed at the university level. This process utilized a different approach in analyzing risk as it looked at consequence, likelihood, and opportunity, all on a scale of 1 – 5. The results from this process are included in the heat map below.

Based on the results, mitigation plans were developed for 4 of the top systemwide risks – Cybersecurity, Data Availability, Title IX and Physical Safety and Security. Mitigation plans were implemented overtime across the UW through both university-level and UWSA-level efforts. For example, a system-level Title IX Compliance Officer was hired to assist in managing the risks associated with Title IX. Observations indicate that universities are managing these four risks at a reasonable level when compared to the resources available and changes made over the past few years. However, these risks evolve and change on a regular basis which requires an ongoing review of what controls and treatments remain effective and what may need to change.

FIGURE I | SYSTEM RISKS OVER TIME
LISTED IN ORDER OF RISK SCORE

2024 UW Risk Rankings

1	WORKFORCE RECRUITMENT AND RETENTION
2	STUDENT RECRUITMENT AND RETENTION
3	CYBERSECURITY
4	FINANCIAL VIABILITY
5	TITLE IX
6	MARKETING/BRANDING CHALLENGES
7	AGE/MAINTENANCE OF INFRASTRUCTURE
8	STUDENT HEALTH AND WELLNESS
9	ACADEMIC READINESS OF STUDENTS
10	DATA PRIVACY

2019 UW Risk Rankings

1	CYBER SECURITY
2	DATA AVAILABILITY
3	TITLE IX
4	ENROLLMENT RATES
5	PHYSICAL SAFETY AND SECURITY
6	DATA PRIVACY AND PROTECTION
7	EXPENDITURES
8	ATTRACT AND RETAIN TALENT
9	INFRASTRUCTURE
10	FRAUD / THEFT / EMBEZZLEMENT

Additional Topic-Specific Risk Assessments

In addition to the new RCA pilot, UWSA has partnered with university stakeholders to conduct regular and ongoing risk assessments on several high-risk areas of operations, including Cybersecurity (facilitated by UWSA), Digital Accessibility Assessment (facilitated by the UWSA President’s Advisory Committee on Digital Accessibility) and Emergency Management (led by UWSP Emergency management Office with facilitation by UW-Madison Director or Emergency Management). This work reflects the proactive work of both UWSA and its universities on reviewing areas of risk that are ever-changing in nature.

Next Steps

Reports for leadership on the “R” phase of the RCA

OCRM will share this report with the participating university leadership in early May, 2024. It will prepare a higher-level summary of the top ten (10) risks for UWSA leadership and a final summary for the Board of Regents Audit Committee during the June Board of Regents meeting.

During the summer and fall of 2024, OCRM will work with additional participating universities to conduct their risk assessments. Note that UW Madison will be creating its own ERM process on campus and will conduct a risk assessment once that new process is up and running.

Initiate the “C” phase of the RCA

OCRM will work with UWSA Leadership and the universities to review high level risks and identify areas for improvement or treatment at the UWSA level. This conversation will include addressing larger gaps, including:

- Policies, processes, and practices
- Education, training, and resources
- Reporting and data collection.

If existing controls need adjusting at the university level, upon request, OCRM will assist/support the universities in developing a plan to modify existing controls and/or the creation of new controls to address non-compliance in the highest risk areas.

Audit

OCRM will share the results of the risk assessments and summaries so that Internal Audit may consider which risks or treatments may be appropriate to include in an upcoming Audit Plan. Below is a copy of the Fiscal Year 2024 Audit Plan for reference.

National Trends

FIGURE K | TOP 10 RISKS
HIGHER EDUCATION RISKS

UNITED EDUCATORS (UE)

2023 TOP RISKS REPORT

1	DATA SECURITY
2	ENROLLMENT
3	RECRUITMENT AND HIRING
4	OPERATIONAL PRESSURES
5	STUDENT MENTAL HEALTH
6	*FUNDING
6	*FACILITIES & DEFERRED MAINTENANCE
8	REGULATORY & LEGAL COMPLIANCE (NON-VAWA/TITLE IX)
9	TITLE IX
10	EXTERNAL PRESSURES

UNIVERSITY RISK & INSURANCE MANAGEMENT ASSOCIATION

TOP 10 RISKS TO HIGHER EDUCATION SURVEY 2022

1	FINANCIAL
2	STUDENT
3	ENROLLMENT (DEMOGRAPHIC)
4	CYBERSECURITY
5	FACULTY/STAFF
6	COMPLIANCE
7	SAFETY
8	MENTAL HEALTH
9	INTERNATIONAL
10	DISCRIMINATION / DEI

GALLAGHER

2022 RM CONFERENCE

1	AGING INFRASTRUCTURE
2	VALUE OF RESEARCH
3	SOCIAL COHESION EROSION
4	WORKPLACE VIOLENCE
5	COMMUNICABLE DISEASES
6	CLIMATE CHANGE
7	CYBERSECURITY
8	INTERNATIONAL TRAVEL
9	ENROLLMENT
10	YOUTH PROTECTION

HUSCH BLACKWELL

FORECAST 2024

1	TITLE IX & ATHLETICS
2	NCAA SEXUAL VIOLENCE AND REPORTING
3	STUDENT CONDUCT
4	SUPPORTING AT-RISK STUDENTS
5	CAMPUS SAFETY
6	MINORS ON CAMPUS
7	DIVERSITY IN ADMISSIONS
8	DIVERSITY, EQUITY & INCLUSION
9	WEB ACCESSIBILITY
10	BORROWER DEFENSE

FIGURE L | TOP RISKS
SYSTEM RISKS

TEXAS A&M

1	FUNDING OF OPERATIONS
2	INFORMATION TECHNOLOGY INFRASTRUCTURE, INFORMATION RESOURCES SECURITY
3	TECHNOLOGY ENHANCED LEARNING
4	STUDENT RECRUITMENT, RETENTION & SUCCESS
5	FACULTY AND STAFF RECRUITMENT, PERFORMANCE AND RETENTION
6	CAMPUS SECURITY, SAFETY & RISK MANAGEMENT
6	FACILITIES
8	COMPLIANCE
9	BIOSAFETY & CHEMICALS, ANIMALS, EXPORT CONTROLS
10	

MONTANA UNIVERSITY SYSTEM

1	STUDENT WELLBEING/BEHAVIORS
2	FACULTY & STAFF WELLBEING
3	CAMPUS SAFETY
4	EMPLOYEE RECRUITMENT/RETENTION
5	ENROLLMENT MANAGEMENT
6	RELIANCE ON STATE SUPPORT/POLICYMAKING
7	AGING INFRASTRUCTURE/DEFERRED MAINTENANCE
8	COMPLIANCE & REGULATORY BURDEN
9	CYBERSECURITY
10	

UNIVERSITY OF MASSACHUSETTS SYSTEM

1	ENROLLMENT
2	INFORMATION SECURITY
3	FINANCIAL SUSTAINABILITY
4	FACILITIES AND DEFERRED MAINTENANCE
5	STUDENT HEALTH & MENTAL HEALTH SUPPORT
6	VENDOR RISK MANAGEMENT
7	ATTRACT, RECRUIT, RETAIN FACULTY AND STAFF
8	INTERNATIONAL ACTIVITIES
9	INFORMATION PRIVACY
10	DIVERSITY, EQUITY, INCLUSION AND ACCESSIBILITY

CALIFORNIA STATE UNIVERSITY SYSTEM

1	FUNDING STABILITY FOR UNIVERSITY SYSTEM
2	SUFFICIENCY OF OPERATING RESERVES
3	UNIVERSITY GRADUATION RATES
4	DEFERRED MAINTENANCE OF CAMPUS FACILITIES
5	STAFF TURNOVER, RETENTION AND TRAINING
6	MEETING INCREASE LEGAL & REGULATORY REQUIREMENTS
7	COMPROMISED SYSTEM ACCESS CONTROLS & DATA BREACHES
8	CAMPUS PUBLIC SAFETY & EMERGENCY MANAGEMENT
9	PUBLIC PERCEPTION OF THE UNIVERSITY SYSTEM
10	

FIGURE M

TOP 10 RISKS
GLOBAL INDUSTRY RISKS

AXA

2023 FUTURE RISKS REPORT

1	CLIMATE CHANGE
2	CYBER SECURITY
3	GEOPOLITICAL INSTABILITY
4	BIG DATA
5	ENERGY
6	NATURAL RESOURCES & BIODIVERSITY
7	FINANCIAL STABILITY
8	SOCIAL TENSION & MOVEMENTS
9	PANDEMICS & INFECTIOUS DISEASES
10	MACRO-ECONOMICS

ALLIANZ

2024 RISK BAROMETER

1	CYBER INCIDENTS
2	BUSINESS INTERRUPTION
3	NATURAL CATASTROPHES
4	CHANGES IN LEGISLATION & REGULATION
5	MACROECONOMIC DEVELOPMENTS
6	FIRE, EXPLOSION
7	CLIMATE CHANGE
8	POLITICAL RISKS & VIOLENCE
9	MARKET DEVELOPMENTS
10	SHORTAGE OF SKILLED WORKFORCE

KMPG

2023 CHIEF RISK OFFICER SURVEY

1	REGULATORY CHANGE & COMPLIANCE
2	CYBERSECURITY THREATS
3	ECONOMIC DOWNTURN OR RECESSION
4	GEOPOLITICAL RISK
5	EVOLVING EXPORT CONTROLS & SANCTIONS
6	MARKET RISKS
7	BUSINESS RESILIENCY
8	TECHNOLOGICAL DISRUPTIONS
9	REPUTATIONAL DAMAGE
10	SUPPLY CHAIN DISRUPTIONS

WORLD ECONOMIC FORUM

GLOBAL RISK REPORT – TOP SHORT TERM RISKS

1	MISINFORMATION & DISINFORMATION
2	EXTREME WEATHER EVENTS
3	SOCIETAL POLARIZATION
4	CYBER INSECURITY
5	INTERSTATE ARMED CONFLICT
6	LACK OF ECONOMIC OPPORTUNITY
7	INFLATION
8	INVOLUNTARY MIGRATION
9	ECONOMIC DOWNTURN
10	POLLUTION

**UW-MILWAUKEE NCAA
DIVISION I ATHLETICS 2023-24 REPORT**

REQUESTED ACTION

For information and discussion.

SUMMARY

The Athletics Department at UW-Milwaukee (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 46 consecutive semesters of collectively achieving a better than 3.0 grade point average and a graduation rate of 90%, Panther athletes demonstrate excellence in the classroom, while achieving championship results in the athletic arena.

The Intercollegiate Athletics programs at UWM 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 2022-23 and four (as of the date of this report) in 2023-2024.

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, 2023.

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) 2023-24 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 2022-2023)

SPORT	# OF MALE STUDENT-ATHLETES	# OF FEMALE STUDENT-ATHLETES
BASEBALL	42	-
BASKETBALL	17	14
CROSS COUNTRY	14	16
SOCCER	29	37
SWIMMING	35	39
TENNIS	-	8
TRACK INDOOR/OUTDOOR	47/49	49/49
VOLLEYBALL	-	14
TOTALS	233 (50.7%)	226 (49.3%)

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, the second round in 2006 and made first round appearances in 2003 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 46 straight semesters following the 2022-2023 academic year.

HORIZON LEAGUE

In its 44th season of operation in the 2023-2024 academic year, the Horizon League continues to aspire toward its goal of being one of the nation's leading athletics conferences while being recognized as a leader in 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 fourth 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 tenth 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.

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 University 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 46 consecutive semesters of collectively achieving a better than 3.0 grade point average and a graduation rate of 90%, 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 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.

2023-2024 ATHLETICS YEAR IN REVIEW

Milwaukee Athletics continues to excel on and off the field and did so again during the 2023-2024 academic year.

The Panthers head into the spring season – and the final championships of the school year – in second place in the race for the 2024 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 fall season was yet another Horizon League regular-season and tournament championship from the Milwaukee women's soccer team – while advancing to the NCAA Tournament for the sixth year in a row. The cumulative totals now add up to 23 regular-season titles, 16 tournament crowns, and 17 trips to the NCAA Tournament in program history.

In 2023, head coach Kevin Boyd led the Panthers to a 12-3-5 ledger and an unbeaten 7-0-3 in conference action, leading the Horizon League in points (139), goals (47), assists (45), shots (315), and shots-per game (15.8), while finishing second with their 0.95 goals-against average. Those numbers finished among the best in the nation as well, seeing Milwaukee finish in the Top 25 in numerous categories in the NCAA: 17th in points-per game, 18th in total assists, 19th in scoring offense, 20th in assists per game and total points, 21st in total goals and goal differential, and 23rd in shots-on-goal per game. Kayla Rollins highlighted the postseason honors by being named Horizon League Player and Offensive Player of the Year, while Kendall Edwards was selected as the Horizon League Goalkeeper of the Year.

The Milwaukee men's basketball team was at it again, riding a late-season surge to a memorable postseason run that came up just one game short of the NCAA Tournament after falling in the championship game.

At 20-15 overall, it marked the 12th 20-win season in program history. It also marked back-to-back for Bart Lundy after posting a 22-12 ledger a year ago. That also gives Milwaukee back-to-back 20-win seasons for the first time since 2005-06 (22-9) and 2004-05 (26-6) - which was the tail end of four consecutive years hitting the mark. Lundy is the first MKE coach to win 20+ in back-to-back years since Bruce Pearl in 2003-04 (20-11) and 2004-05 (26-6).

The team battled all season despite numerous injuries to starters and bench players alike, producing six different victories in which they dug out of double-digit deficits to claim the win. The Panthers went 9-2 at home against league opponents, the second straight season with the same mark (18-4 in two years). BJ Freeman put together a memorable season - one of the most impressive offensive campaigns in school history. He was one of just four players across the NCAA to average over 20 points (his 21.1 ppg ranked 11th), six rebounds, and four assists per game on his way to Horizon League Second-Team All-Conference honors. His 32 points at Green Bay March 7 broke the MKE record for most points in a Horizon League Tournament game.

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 second-place finish at the IUPUI Natatorium following an impressive win-loss mark in the regular season dual slate. The women scored 690.5 points for their highest point total since 2014. Milwaukee recorded eight second place finishes and six third-place finishes over the four-day meet, and Kyle Clements was named the Horizon League Women's Swimming & Diving Coach of the Year. The Panthers finished the regular season 8-1 in dual meets, with their only loss coming October 13 in the first meet of the season.

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 men's program and a Horizon league Championship for the women's team.

The women won the 2024 Horizon League Indoor Track & Field Championship, the tenth overall and the first since 2012. The Panthers won six events at the championship meet: Natalie Block (60m Hurdles and 400m), Anelise Egge (800m and Mile), Dominique Thomas (100m), and Tocco, Volk, Schmitz, and Kinas (Distance Medley Relay). The team also set new program records in the 800m run and the shot put. Andrew Basler was named the Horizon League Indoor Track & Field Coach of the Year, Anna Szepienienec was named the Women's Field Freshman of the Year, and Anelise Egge and Natalie Block were named Outstanding Performers of the Meet. The team broke six program records and put 17 new marks into Milwaukee's record books over the course of the season, leading to seven conference athletes of the week nominations.

The men finished as the runners-up, winning three events - Liam Richards (Heptathlon), Anthony Campbell (High Jump), and Nelson, Statz, Schmidt, and Henry (4x400m relay) - and recorded five other top-three finishes. Liam Richards was named the Horizon League Men's Field Freshman of the Year after winning the heptathlon. The Panthers set two program records and put ten new marks into Milwaukee's record books over the course of the season, leading to six conference athletes of the week nominations.

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 3,800 hours. In the classroom, the Panthers posted a cumulative grade-point average of 3.00 or higher for a remarkable 47 consecutive semesters (the current spring semester will make 48).

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 22 years.

SUCCESS IN THE CLASSROOM

- The Panthers averaged over 159 student-athletes on both the fall and spring league honor rolls during 202-23.
- The cumulative GPA for all Panther student-athletes is 3.435 – also making it 46 straight semesters where the departmental GPA is above 3.0 as well as 17 consecutive semesters over 3.20.
- Graduation success rate was at 90%, 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 Universities of Wisconsin System financial reporting statements. One chart shows the budget for FY 2024 while the second chart is a comparison of FY 2023 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, 2023 NCAA Statement of Revenues and Expenses, which captures all UWM Athletics’ financial transactions (including the below items) associated with operations.

2023-2024 UNIVERSITY OF WISCONSIN - MILWAUKEE BUDGET REPORT

REVENUE	FY 24 BUDGET
Student Fees	\$ 6,540,849
101 Funding	\$ 315,944
NCAA & Conference Distributions	\$ 620,000
Development	\$ 500,000
Development-Sport Specific	\$ 200,000
Corporate Sponsorships	\$ 310,000
Ticket Sales	\$ 290,000
Game Guarantees	\$ 185,000
228 Capital Transfer	\$ 225,655
Divisional & Campus Distribution	\$ 425,000
Other Revenue	\$ 103,000
TOTAL REVENUE	\$ 9,715,448
EXPENSES	FY 24 BUDGET
128 Salaries and Fringe Benefits	\$ 4,988,806
101 Salaries and Fringe Benefits	\$ 315,944
128 Operating Expenses	
Team Expenses	\$ 1,537,715
Support Services Expenses	\$ 744,357
Facility Maintenance Expenses	\$ 120,000
Game Operation Expenses	\$ 684,050
233 Team Expenses	\$ 200,000
101 Operating Expenses	\$ 0
228 Capital Transfer	\$ 250,000
Athletic Student Aid	\$ 572,830
Indirect Expenses	\$ 262,381
TOTAL EXPENSES	\$ 9,676,083
Fiscal Year Operating Net	\$ 39,365

PREVIOUS FISCAL YEAR BUDGET vs. ACTUAL RESULT

2022-23 UNIVERSITY OF WISCONSIN - MILWAUKEE BUDGET REPORT

REVENUE	FY 23 BUDGET	ACTUAL
Student Fees	\$ 6,252,622	\$ 6,048,318
101 Funding	\$ 305,933	\$ 382,797
NCAA & Conference Distributions	\$ 545,000	\$ 736,513
Corporate Sponsorships	\$ 300,000	\$ 298,500
Ticket Sales	\$ 290,000	\$ 288,433
228 Capital Transfer	\$ 0	\$ 0
Development	\$ 500,000	\$ 617,619
Development-Sport Specific	\$ 0	\$ 460,530
Game Guarantees	\$ 185,000	\$ 271,000
Divisional Campus Distribution	\$ 275,000	\$ 300,000
University Financial Plan	\$ 0	\$ 725,000
Other Revenue	\$ 53,000	\$ 56,451
TOTAL REVENUE	\$ 8,706,555	\$ 10,185,161
EXPENSES	FY 23 BUDGET	ACTUAL
128 Salaries and Fringe Benefits	\$ 4,643,618	\$ 4,879,888
101 Salaries and Fringe Benefits	\$ 305,933	\$ 382,797
128 Operating Expenses		
Team Expenses	\$ 1,480,715	\$ 1,743,451
Support Services Expenses	\$ 752,176	\$ 981,482
Facility Maintenance Expenses	\$ 114,150	\$ 0
Game Operations Expenses	\$ 610,000	\$ 707,747
101 Operating Expenses	\$ 0	\$ 0
233 Team Expenses	\$ 0	\$ 460,530
Capital	\$ 0	\$ 0
Athletic Student Aid	\$ 560,000	\$ 589,201
Indirect Expenses	\$ 260,912	\$ 238,935
TOTAL EXPENSES	\$ 8,727,504	\$ 9,984,031
Fiscal Year Operating Net (Loss)	\$ (20,949)	\$ 201,130
FY22 Fund Balance		\$ (287,592)
FY23 Fund Balance		\$ (86,462)

*Tuition fee waivers provided by the University and used as athletic student aid were \$3,784,330 but are not included in the amount above.

**The total 233 spending in FY 2023 was \$1,853,762. The amount represented above totals \$1,078,149. The remaining amount of \$775,613 was spent on the OHOW Center Project.

YEAR-END UNRESTRICTED FUND BALANCES

Athletics Department year-end unrestricted fund balances = (\$86,462)

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. This deficit balance is a result of student fee revenue coming in \$98,000 lower than projected at FY 2023 year-end. This should be absorbed by athletics in FY 2024.

EXTERNAL AUDIT REPORTS

An external audit of the NCAA's Statement of Revenue and Expenses, for the year ending June 30, 2023, was performed by Aletha Karls, of the Universities of Wisconsin 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 substantially complete as of February 22, 2024. The segregated fee associated with the project ended in FY 2022.

Balance as of FY Year-End 2023: \$216,111

FY23 Capital Expenditures:

\$775,613 toward the Klotsche Annex project

FY24 Projected Expenditures:

\$0 for one-time Athletic Capital Expenditures

FY25 Projected Expenditures:

\$150,000 for one-time Athletic Capital Expenditures

TOTAL OUTSTANDING DEBT & ANNUAL DEBT SERVICE

Total annual debt service = \$1,523,901

Total debt outstanding = \$2,301,873

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 = \$1,051,821

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 = \$79,105

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

Development Revenue

Athletic Director's Excellence

Panther Club

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 **2021-2022 Academic Progress Rate Report from the NCAA**.

SPORT	2021-22 APR SCORE	4-YEAR APR SCORE	NCAA 4-YR AVERAGE
BASEBALL	1000	991	977
MEN'S BASKETBALL	977	928	967
WOMEN'S BASKETBALL	1000	1000	982
MEN'S CROSS COUNTRY	983	996	983
WOMEN'S CROSS COUNTRY	1000	989	989
MEN'S SOCCER	959	975	979
WOMEN'S SOCCER	983	987	989
MEN'S SWIMMING	992	982	985
WOMEN'S SWIMMING	985	985	992
WOMEN'S TENNIS	1000	1000	991
MEN'S TRACK	938	982	974
WOMEN'S TRACK	994	993	984
WOMEN'S VOLLEYBALL	1000	1000	990

THREE-YEAR APR TREND FOR HIGHEST REVENUE SPORTS

The following lists the single year APR scores for the three highest revenue sports during the 2019-20, 2020-21 and 2021-22 academic years. Please see Attachment C for the official Academic Progress Rate Reports from the NCAA.

HIGHEST REVENUE SPORTS	2019-2020	2020-2021	2021-2022
MEN'S BASKETBALL	865	917	977
WOMEN'S BASKETBALL	1000	983	1000
BASEBALL	991	983	1000

BENCHMARKS USED BY ATHLETICS TO ASSESS ACADEMIC PROGRESS DATA

Benchmark #1: Maintain multi-year APR score that is at or higher than all Division I scores 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 2022-23 academic year. **Please see Attachment D for official Graduation Success Rate Report (2016 freshmen cohort) from the NCAA that was released in December 2023.**

2013-16 COHORT GSR SCORES

Below is a summary of the 2013-16 cohort Graduate Success Rate report. **Please see Attachment D for the official Graduation Success Rate Report from the NCAA that was released in 2023.**

SPORT	GRADUATION SUCCESS RATE	FEDERAL GRADUATION RATE
BASEBALL	100	69
MEN'S BASKETBALL	83	44
WOMEN'S BASKETBALL	100	59
MEN'S SOCCER	76	58
WOMEN'S SOCCER	95	65
MEN'S SWIMMING	70	64
WOMEN'S SWIMMING	100	90
WOMEN'S TENNIS	100	40
MEN'S TRACK/CROSS COUNTRY	93	84
WOMEN'S TRACK/XC	92	84
WOMEN'S VOLLEYBALL	91	70

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 2020-21, 2021-22 and 2022-23 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
2014 FRESHMEN COHORT (reported in 2020-21)	46%	70%
2015 FRESHMEN COHORT (reported in 2021-22)	47%	63%
2016 FRESHMEN COHORT (reported in 2022-23)	48%	78%

GRADUATION SUCCESS RATE FOR THREE HIGHEST REVENUE WOMEN'S SPORTS

HIGHEST REVENUE WOMEN'S SPORTS	2020-21 (2011-2014 cohort)	2021-22 (2012-2015 cohort)	2022-2023 (2013-2016 cohort)
WOMEN'S BASKETBALL	92%	92%	100%
WOMEN'S TRACK	94%	91%	92%
WOMEN'S SOCCER	92%	91%	95%

GRADUATION SUCCESS RATE FOR THREE HIGHEST REVENUE MEN'S SPORTS

HIGHEST REVENUE MEN'S SPORTS	2020-21 (2011-2014 cohort)	2021-2021 (2012-2015 cohort)	2022-2023 (2013-2016 cohort)
MEN'S BASKETBALL	100%	100%	83%
BASEBALL	95%	100%	100%
MEN'S SWIMMING	88%	75%	70%

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	23
<i>General Student Body</i>	3.2	21

GRADE POINT AVERAGE INFORMATION

GRADE POINT AVERAGE FOR ALL STUDENT-ATHLETES DURING THE 2022-2023 ACADEMIC YEAR:

Fall 2022: 3.435

Spring 2023: 3.435

FALL 2022 STUDENT-ATHLETE GRADE POINT AVERAGE PER SPORT

ALL SPORTS (Active Roster)	FALL 2022 GPA	CUMULATIVE GPA
Men's Baseball	3.490	3.444
Men's Basketball	2.930	2.891
Men's Cross Country	3.253	3.340
Men's Soccer	3.239	3.266
Men's Swimming and Diving	3.241	3.364
Men's Track and Field	3.275	3.283
Women's Basketball	3.595	3.585
Women's Cross Country	3.604	3.581
Women's Soccer	3.657	3.670
Women's Swimming and Diving	3.501	3.525
Women's Tennis	3.848	3.871
Women's Track & Field	3.553	3.648
Women's Volleyball	3.666	3.719
	3.435	3.461

SPORTS (HIGHEST TO LOWEST GPA)	FALL 2022 GPA	CUMULATIVE GPA
Women's Tennis	3.848	3.871
Women's Volleyball	3.666	3.719
Women's Soccer	3.657	3.670
Women's Cross Country	3.604	3.581
Women's Basketball	3.595	3.585
Women's Track & Field	3.553	3.648
Women's Swim & Dive	3.501	3.525

Baseball	3.490	3.444
Men's Track & Field	3.275	3.283
Men's Cross Country	3.253	3.340
Men's Swim & Dive	3.241	3.364
Men's Soccer	3.239	3.266
Men's Basketball	2.930	2.891

SPRING 2023 STUDENT-ATHLETE GRADE POINT AVERAGE PER SPORT

ALL SPORTS (Active Roster)	SPRING 2023 GPA	CUMULATIVE GPA
Men's Baseball	3.347	3.426
Men's Basketball	2.760	2.846
Men's Cross Country	3.354	3.445
Men's Soccer	3.400	3.352
Men's Swimming and Diving	3.302	3.356
Men's Track and Field	3.252	3.300
Women's Basketball	3.504	3.544
Women's Cross Country	3.512	3.562
Women's Soccer	3.680	3.667
Women's Swimming and Diving	3.439	3.517
Women's Tennis	3.823	3.854
Women's Track and Field	3.588	3.647
Women's Volleyball	3.706	3.681
	3.435	3.473

SPORT (HIGHEST TO LOWEST GPA)	SPRING 2023 GPA	CUMULATIVE GPA
Women's Tennis	3.823	3.854
Women's Volleyball	3.706	3.681
Women's Soccer	3.680	3.667
Women's Track & Field	3.588	3.647
Women's Cross Country	3.512	3.562
Women's Basketball	3.504	3.544
Women's Swim & Dive	3.439	3.517
Men's Soccer	3.400	3.352
Men's Cross Country	3.354	3.445
Baseball	3.347	3.426
Men's Swim & Dive	3.302	3.356
Men's Track & Field	3.252	3.300
Men's Basketball	2.760	2.846

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	2.48%	1.63%
ACTUARIAL SCIENCE	3	0.93%	0.31%
ARCHITECTURAL STUDIES	3	0.93%	2.69%
ATHLETIC TRAINING	4	1.24%	0.01%
BIOLOGICAL SCIENCE	8	2.48%	0.47%
BIOMEDICAL ENGINEERING	4	1.18%	0.47%
BIOMEDICAL SCIENCES	4	1.18%	1.97%
BIOMEDICAL ENGINEERING	5	1.55%	0.54%
BIOMEDICAL SCIENCES	14	4.34%	2.72%
BUSINESS	19	5.90%	3.49%

CHEMISTRY	1	0.31%	0.41%
CIVIL ENGINEERING	6	1.86%	1.03%
COMM SCIENCES & DISORDERS	3	0.93%	0.31%
COMMUNICATION	14	4.34%	1.65%
COMPUTER ENGINEERING	3	0.93%	0.31%
COMPUTER SCIENCE	5	1.55%	2.87%
CRIMINAL JUSTICE & CRIMINOLOGY	8	2.48%	2.17%
EDUCATION	10	3.10%	4.02%
ELECTRICAL ENGINEERING	1	0.03%	0.96%
FINANCE	23	7.14%	3.34%
GEOSCIENCES	2	0.62%	0.36%
HEALTH CARE ADMIN	3	0.93%	0.47%
HISTORY	3	0.93%	0.09%
HUMAN RESOURCES	3	0.93%	1.01%
INDUSTRIAL ENGINEERING	2	0.62%	0.35%
INFO SCIENCE & TECH	6	1.86%	2.82%
JOURNALISM, ADVERTISING, & MEDIA STUDIES	2	0.62%	1.52%
KINESIOLOGY	21	6.52%	1.25%
MARKETING	26	8.07%	4.46%
MATHEMATICS	1	0.31%	0.32%
MECHANICAL ENGINEERING	6	1.86%	2.22%
NEUROSCIENCE	1	0.03%	0.02%
NURSING	15	4.65%	5.43%
NUTRITION	6	1.86%	0.40%
PHYSICAL THERAPY	7	2.17%	0.34%
POLITICAL SCIENCE	1	0.93%	1.13%

UNIVERSITY of WISCONSIN



PSYCHOLOGY	13	4.03%	6.65%
SOCIOLOGY	2	0.62%	0.81%
SPANISH	2	0.62%	0.60%
SUPPLY CHAIN & OPERATIONS	2	0.62%	0.13%
UNDECIDED	17	5.30%	3.61%
URBAN STUDIES	1	0.31%	0.01%

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

2022-2023 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, 2023.

INTERCOLLEGIATE ATHLETICS BUDGET REPORT

UWM'S AUDITED NCAA FINANCIAL REPORT FOR 2022-2023

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, 2023. 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

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.

2023-24 SELF-REPORTED NCAA VIOLATIONS

SPORT	DESCRIPTION OF RULE	DATE	DESCRIPTION OF VIOLATION	ACTION TAKEN
Baseball	Financial Aid, Maximum Award Limitations By Sport	7/11/2023	The University of Wisconsin - Milwaukee baseball team exceeded the maximum permissible financial aid award limit by 0.10 for the 2022-23 academic year.	<ul style="list-style-type: none"> Institution will self-impose a one-for-one reduction of .10 to the baseball 2023-24 scholarship limit.
Baseball	Financial Aid, Maximum Award Limitations By Indivi...	6/22/2023	A baseball student-athlete was improperly allowed to receive a refund check when an additional, non-athletics, but countable scholarship was posted to his account which resulted in him receiving \$330 of financial aid in exceed of the maximum allowable amount for the 2022-23 academic year.	<ul style="list-style-type: none"> UW-Milwaukee is already working on updating and reinforcing its policies regarding disbursements to student-athletes and fully expects to avoid similar violations in the future.
Women's Basketball	Publicity, Recruiting	3/15/2023	The women's basketball director of basketball operations retweeted and commented on a social media post by at 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.
Men's Basketball	Other	9/20/2022	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.

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



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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 Bylaws 20.2.4.17 and 20.2.4.17.1 for the fiscal year ended June 30, 2023. UW-Milwaukee management is responsible for the information contained within the *Statement of Revenues and Expenses* (and the related notes to said statement) and compliance with the related NCAA rules and regulations.

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

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

Per your instructions, this report includes only those exceptions equal to or 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 Direct Institutional Support (category 4 on the SRE) in the amount of \$2,066,253 to recognize institutional support for payments made to eliminate the Athletics Department’s historical deficit.
- A reclassification of \$8,494 from Fund Raising, Marketing and Promotion (category 31) to Direct Overhead and Administrative Expenses (category 35) related to credit card fees.

- An increase in the amount of \$2,082 to Indirect Institutional Support – Athletic Facilities Debt Service, Lease and Rental Fees (category 6A) and Athletic Facilities Debt Service, Leases and Rental Fee (category 34) related to debt payments.
- Increased the Value of Athletics Dedicated Endowments (category 54) by \$53,818 to include an endowment held by the institution.

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 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 were 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’ statements and financial information for the reporting period. Agreed the amounts reported on the SRE to the organization’s records. Confirmed revenues and expenses directly with a responsible official of the organization.

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

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

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

No exceptions equal to or 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.

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

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

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 revenue 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 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 total aid allocated in the squad list. University management represented that each of the material differences is a result of the award being based on an estimate (as shown on the squad list) versus the actual tuition amounts (as shown in the student system), which are subject to change based on courses taken, book costs, housing selections, summer school, etc. We recalculated totals for each sport and overall.

No exceptions equal to or 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 summary registers 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 equal to or 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 14 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 equal to or 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 these policies 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 equal to or 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 fees for athletic facilities for the reporting year, compare a sample of facility payments, including the top two highest facility payments, to additional supporting documentation (e.g., debt financing agreements, leases, and rental agreements), compare amounts recorded to amounts listed in the general ledger detail, and recalculate totals.

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 for 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 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 and validated that the countable NCAA sports reported by the institution met the minimum requirements, set forth in Bylaw 20.10.6.3, related to the number of contests and the number of participants.

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

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

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

Per management, there were no conference realignment expenses; therefore, no procedures were required for this specific category.

51. **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 equal to or over \$1,000 were observed as a result of these procedures.

52. **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 equal to or over \$1,000 were observed as a result of these procedures.

53. **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 equal to or over \$1,000 were observed as a result of these procedures.

54. **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 equal to or over \$1,000 were observed as a result of these procedures.

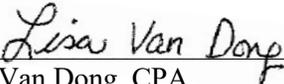
55. **Total Athletics-Related Capital Expenditures.** Obtained a schedule of athletics-related capital expenditures made by Athletics, the institution, and affiliated organizations during the reporting period, additions only. Obtained general ledger detail and compared to the total expenses reported. Selected seven samples for \$1.2 million that were 74% of the balance to validate existence of transactions and accuracy of recording, and recalculated totals.

No exceptions equal to or 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, 2023. 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 8, 2024

Attachments:

- Attachment A: *Statement of Revenues and Expenses*
- Attachment B: Comparisons of Major Revenue and Expense Categories for the Year Ended June 30, 2023
- Attachment C: Notes to *Statement of Revenues and Expenses* for the Year Ended June 30, 2023

Report Distribution:

To: Mark Mone, Chancellor

cc: Robin Van Harpen, Senior Vice Chancellor for Finance and Administrative Affairs
Amanda Braun, Director of Athletics
Catherine Rossi, Deputy Director of Athletics
Drew Knab, Associate Vice Chancellor and Chief Financial Officer
Tony Helmke, Controller
Kathryn Amato, Compliance and Ethics Officer
Sue Weslow, Chief of Staff for the CEO
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, 2023
(Unaudited)

	<u>MEN'S</u>	<u>WOMEN'S</u>	<u>OTHER</u>	<u>NON-</u>	<u>TOTAL</u>	<u>PRIOR</u>	<u>VARIANCE</u>
<u>REVENUES:</u>	<u>BASKETBALL</u>	<u>BASKETBALL</u>	<u>SPORTS</u>	<u>PROGRAM</u>	<u>PROGRAM</u>	<u>YEAR</u>	<u>YEAR</u>
1 Ticket Sales	\$ 238,584	\$ 14,355	\$ 34,024	\$ -	\$ 286,963	\$ 180,191	\$ 106,772
2 Direct State or Other Government Support	-	300	750	1,500	2,550	3,750	(1,200)
3 Student Fees	-	-	-	6,098,887	6,098,887	12,490,850	(6,391,963)
4 Direct Institutional Support	374,242	324,289	3,256,035	3,485,862	7,440,428	7,630,267	(189,839)
5 Less: Transfers to Institution	-	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	467,000	467,000	465,000	2,000
Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	237,729	237,729	232,840	4,889
6A	-	-	-	-	-	-	-
7 Guarantees	185,000	23,525	94,723	-	303,248	238,195	65,053
8 Contributions	645,977	458,475	310,778	541,338	1,956,568	865,649	1,090,919
9 In-Kind	-	-	-	-	-	-	-
10 Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-	-
11 Media Rights	-	-	-	-	-	-	-
12 NCAA Distributions	-	-	17,940	657,443	675,383	654,362	21,021
13 Conference Distributions (Non Media and Non Football Bowl)	-	-	10,940	50,190	61,130	9,037	52,093
13A Conference Distributions of Football Bowl Generated Revenue	-	-	-	-	-	-	-
14 Program, Novelty, Parking and Concession Sales	-	-	-	3,276	3,276	6,311	(3,035)
15 Royalties, Licensing, Advertisement and Sponsorships	58,398	23,349	62,543	542,251	686,541	524,682	161,859
16 Sports Camp Revenues	-	-	-	-	-	-	-
17 Athletics Restricted Endowment and Investments Income	-	-	-	-	-	-	-
18 Other Operating Revenue	-	750	3,050	13,349	17,149	10,455	6,694
19 Football Bowl Revenues	-	-	-	-	-	-	-
Total Operating Revenues	1,502,201	845,043	3,790,783	12,098,825	18,236,852	23,311,589	(5,074,737)
EXPENSES:							
20 Athletic Student Aid	563,878	498,917	3,480,974	-	4,543,769	4,580,118	(36,349)
21 Guarantees	64,900	-	1,498	-	66,398	101,883	(35,485)
Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities	849,002	484,086	1,385,513	-	2,718,601	2,644,301	74,300
22	-	-	-	-	-	-	-
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	104,108	94,835	5,874	2,189,039	2,393,856	2,282,436	111,420
24	-	-	-	-	-	-	-
25 Support Staff/Administrative Compensation, Benefits and Bonuses Paid by Third Party	-	-	-	-	-	-	-
26 Severance Payments	250,043	-	-	-	250,043	120,780	129,263
27 Recruiting	87,926	26,614	52,856	-	167,396	163,430	3,966
28 Team Travel	407,686	162,118	809,718	-	1,379,522	1,186,622	192,900
29 Sports Equipment, Uniforms and Supplies	130,431	52,266	250,377	22,480	455,554	310,468	145,086
30 Game Expenses	272,236	66,763	91,758	225	430,982	379,413	51,569
31 Fund Raising, Marketing and Promotion	26,735	11,432	21,584	161,758	221,509	297,863	(76,354)
32 Sport Camp Expenses	-	-	-	-	-	-	-
33 Spirit Groups	22,637	10,000	-	58,452	91,089	76,886	14,203
34 Athletic Facilities Debt Service, Leases and Rental Fees	156,000	-	115,015	237,729	508,744	504,220	4,524
35 Direct Overhead and Administrative Expenses	12,494	5,712	12,693	438,780	469,679	488,450	(18,771)
36 Indirect Institutional Support	-	-	-	467,000	467,000	465,000	2,000
37 Medical Expenses and Insurance	3,123	90	-	356,636	359,849	342,076	17,773
38 Memberships and Dues	3,235	3,010	3,190	9,747	19,182	10,763	8,419
39 Student-Athlete Meals (Non-Travel)	72,234	13,527	6,676	14,236	106,673	89,279	17,394
40 Other Operating Expenses	78,188	20,023	102,599	222,948	423,758	371,262	52,496
41 Football Bowl Expenses	-	-	-	-	-	-	-
41A Football Bowl Expenses - Coaching Compensation/Bonuses	-	-	-	-	-	-	-
Total Operating Expenses	3,104,856	1,449,393	6,340,325	4,179,030	15,073,604	14,415,250	658,354
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSE	\$ (1,602,655)	\$ (604,350)	\$(2,549,542)	\$ 7,919,795	\$ 3,163,248	\$ 8,896,339	\$(5,733,091)

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	2,301,873	3,950,063	\$ (1,648,190)
53 Total Institutional Debt	133,946,753	128,327,269	\$ 5,619,484
54 Value of Athletics Dedicated Endowments	1,105,640	986,049	\$ 119,591
55 Value of Institutional Endowments	13,521,325 *	198,742,320	\$ (185,220,995)
56 Total Athletics Related Capital Expenditures	1,620,915	5,818,261	\$ (4,197,346)

* Current year number does not include the UW-Milwaukee Foundation (Foundation) endowments, whereas the prior year number did include Foundation amounts.

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, 2023**

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	2022-2023 Amount	Prior Year Amount	Variance	Explanation
#3 Student Fees	\$6,098,887	\$12,490,850	\$(6,391,963) or -51%	In the prior year, this category included the reported capital projects funding of \$6.3 million for the Klotsche Annex Project.
#8 Contributions	\$1,956,568	\$865,649	\$1,090,919 or 126%	In the current year, \$845,292 was contributed by the Foundation for the Klotsche Annex Project. Additionally, more sport-specific funds were withdrawn from the Foundation in the current year.

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

NCAA Category	2022-2023 Amount	Budgeted amount	Variance	Explanation
#4 Direct Institutional Support	\$7,440,428	\$4,486,328	\$2,954,100, or 66%	The FY 2023 amount includes institutional support of approximately \$2.1 million related to Athletics Department historical deficit reduction payments, which was not included in the budgeted number.
#8 Contributions	\$1,956,568	\$500,000	\$1,456,568, or 291%	In FY 2023, the budgeted contributions did not include the \$845,292 related to the Klotsche Annex Project. The remaining difference is due to withdrawing more sport-specific support from the Foundation than anticipated.

- 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, there were no expense account variances which required an explanation.

**ATTACHMENT C: NOTES TO STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023
(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, 2023, 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 \$5,000 or more and a useful life of one or more years. For fabricated equipment, the useful life must be more than two years. 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 Department of Administration State Procurement Manual chapters PRO-416, 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 UW-Milwaukee's chancellor through authority delegated by the Board of Regents of the Universities of Wisconsin, 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 \$1,956,568. The UW-Milwaukee Foundation accounted for 99.7% of donations received by the UW-Milwaukee Athletics Departments during FY 2023.

Note 4: Total Athletics-Related Debt

The amount of "Total Athletics-Related Debt" on line 52 of the SRE (\$2,301,873) 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.

The athletics-related debt is allocated to the Athletics Department at 15.6% of the total, as this was the amount determined to be directly related to the Klotsche Center. Payments, including principal and interest, made on the athletics-related debt during fiscal year 2023 and charged to the Athletics Department amounted to \$237,729.

During fiscal year 2023, the State of Wisconsin Department of Administration issued new athletic-related bonds in the amount of \$1,517,089. The proceeds from these bonds were used to make payments in the amount of \$1,746,937, on several previously issued bonds. This transaction is considered a "refunding" under government accounting standards. A roll-forward of debt follows:

Balance of athletics-related debt on 6/30/22	\$3,950,063
Additions	1,517,089
Principal payments	(1,418,342)
Refundings	<u>(1,746,937)</u>
Balance of athletics-related debt on 6/30/23	<u>\$2,301,873</u>

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

Fiscal Year	Principal	Interest	Total
2024	\$ 784,916	\$ 86,773	\$ 871,689
2025	79,098	66,594	145,692
2026	165,971	62,645	228,616
2027	217,591	57,838	275,429
2028	92,477	48,243	140,720
2029-2043	961,820	160,865	1,122,685
Total	\$ 2,301,873	\$ 482,958	\$ 2,784,831

Note 5: Total Athletics-Related Capital Expenditures

The amount of “Total Athletics-Related Capital Expenditures” on line 56 of the SRE (\$1,620,915) is not included, or accounted for, elsewhere in the “Expenses” section of the SRE (as permitted by the NCAA 2023 Agreed-Upon Procedures Guidelines).

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, 2023
(Unaudited)

	<u>MEN'S</u>	<u>WOMEN'S</u>	<u>OTHER</u>	<u>NON-</u>	<u>TOTAL</u>	<u>PRIOR</u>	<u>VARIANCE</u>
<u>REVENUES:</u>	<u>BASKETBALL</u>	<u>BASKETBALL</u>	<u>SPORTS</u>	<u>PROGRAM</u>	<u>PROGRAM</u>	<u>YEAR</u>	<u>YEAR</u>
1 Ticket Sales	\$ 238,584	\$ 14,355	\$ 34,024	\$ -	\$ 286,963	\$ 180,191	\$ 106,772
2 Direct State or Other Government Support	-	300	750	1,500	2,550	3,750	(1,200)
3 Student Fees	-	-	-	6,098,887	6,098,887	12,490,850	(6,391,963)
4 Direct Institutional Support	374,242	324,289	3,256,035	3,485,862	7,440,428	7,630,267	(189,839)
5 Less: Transfers to Institution	-	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	467,000	467,000	465,000	2,000
Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	237,729	237,729	232,840	4,889
6A	-	-	-	-	-	-	-
7 Guarantees	185,000	23,525	94,723	-	303,248	238,195	65,053
8 Contributions	645,977	458,475	310,778	541,338	1,956,568	865,649	1,090,919
9 In-Kind	-	-	-	-	-	-	-
10 Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-	-
11 Media Rights	-	-	-	-	-	-	-
12 NCAA Distributions	-	-	17,940	657,443	675,383	654,362	21,021
13 Conference Distributions (Non Media and Non Football Bowl)	-	-	10,940	50,190	61,130	9,037	52,093
13A Conference Distributions of Football Bowl Generated Revenue	-	-	-	-	-	-	-
14 Program, Novelty, Parking and Concession Sales	-	-	-	3,276	3,276	6,311	(3,035)
15 Royalties, Licensing, Advertisement and Sponsorships	58,398	23,349	62,543	542,251	686,541	524,682	161,859
16 Sports Camp Revenues	-	-	-	-	-	-	-
17 Athletics Restricted Endowment and Investments Income	-	-	-	-	-	-	-
18 Other Operating Revenue	-	750	3,050	13,349	17,149	10,455	6,694
19 Football Bowl Revenues	-	-	-	-	-	-	-
Total Operating Revenues	1,502,201	845,043	3,790,783	12,098,825	18,236,852	23,311,589	(5,074,737)
EXPENSES:							
20 Athletic Student Aid	563,878	498,917	3,480,974	-	4,543,769	4,580,118	(36,349)
21 Guarantees	64,900	-	1,498	-	66,398	101,883	(35,485)
Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities	849,002	484,086	1,385,513	-	2,718,601	2,644,301	74,300
22	-	-	-	-	-	-	-
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	104,108	94,835	5,874	2,189,039	2,393,856	2,282,436	111,420
24	-	-	-	-	-	-	-
25 Support Staff/Administrative Compensation, Benefits and Bonuses Paid by Third Party	-	-	-	-	-	-	-
26 Severance Payments	250,043	-	-	-	250,043	120,780	129,263
27 Recruiting	87,926	26,614	52,856	-	167,396	163,430	3,966
28 Team Travel	407,686	162,118	809,718	-	1,379,522	1,186,622	192,900
29 Sports Equipment, Uniforms and Supplies	130,431	52,266	250,377	22,480	455,554	310,468	145,086
30 Game Expenses	272,236	66,763	91,758	225	430,982	379,413	51,569
31 Fund Raising, Marketing and Promotion	26,735	11,432	21,584	161,758	221,509	297,863	(76,354)
32 Sport Camp Expenses	-	-	-	-	-	-	-
33 Spirit Groups	22,637	10,000	-	58,452	91,089	76,886	14,203
34 Athletic Facilities Debt Service, Leases and Rental Fees	156,000	-	115,015	237,729	508,744	504,220	4,524
35 Direct Overhead and Administrative Expenses	12,494	5,712	12,693	438,780	469,679	488,450	(18,771)
36 Indirect Institutional Support	-	-	-	467,000	467,000	465,000	2,000
37 Medical Expenses and Insurance	3,123	90	-	356,636	359,849	342,076	17,773
38 Memberships and Dues	3,235	3,010	3,190	9,747	19,182	10,763	8,419
39 Student-Athlete Meals (Non-Travel)	72,234	13,527	6,676	14,236	106,673	89,279	17,394
40 Other Operating Expenses	78,188	20,023	102,599	222,948	423,758	371,262	52,496
41 Football Bowl Expenses	-	-	-	-	-	-	-
41A Football Bowl Expenses - Coaching Compensation/Bonuses	-	-	-	-	-	-	-
Total Operating Expenses	3,104,856	1,449,393	6,340,325	4,179,030	15,073,604	14,415,250	658,354
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSE	\$ (1,602,655)	\$ (604,350)	\$(2,549,542)	\$ 7,919,795	\$ 3,163,248	\$ 8,896,339	\$ (5,733,091)

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	2,301,873	3,950,063	\$ (1,648,190)
53 Total Institutional Debt	133,946,753	128,327,269	\$ 5,619,484
54 Value of Athletics Dedicated Endowments	1,105,640	986,049	\$ 119,591
55 Value of Institutional Endowments	13,521,325 *	198,742,320	\$ (185,220,995)
56 Total Athletics Related Capital Expenditures	1,620,915	5,818,261	\$ (4,197,346)

* Current year number does not include the UW-Milwaukee Foundation (Foundation) endowments, whereas the prior year number did include Foundation amounts.

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, 2023**

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	2022-2023 Amount	Prior Year Amount	Variance	Explanation
#3 Student Fees	\$6,098,887	\$12,490,850	\$(6,391,963) or -51%	In the prior year, this category included the reported capital projects funding of \$6.3 million for the Klotsche Annex Project.
#8 Contributions	\$1,956,568	\$865,649	\$1,090,919 or 126%	In the current year, \$845,292 was contributed by the Foundation for the Klotsche Annex Project. Additionally, more sport-specific funds were withdrawn from the Foundation in the current year.

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

NCAA Category	2022-2023 Amount	Budgeted amount	Variance	Explanation
#4 Direct Institutional Support	\$7,440,428	\$4,486,328	\$2,954,100, or 66%	The FY 2023 amount includes institutional support of approximately \$2.1 million related to Athletics Department historical deficit reduction payments, which was not included in the budgeted number.
#8 Contributions	\$1,956,568	\$500,000	\$1,456,568, or 291%	In FY 2023, the budgeted contributions did not include the \$845,292 related to the Klotsche Annex Project. The remaining difference is due to withdrawing more sport-specific support from the Foundation than anticipated.

- 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, there were no expense account variances which required an explanation.

**ATTACHMENT C: NOTES TO STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023
(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, 2023, 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 \$5,000 or more and a useful life of one or more years. For fabricated equipment, the useful life must be more than two years. 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 Department of Administration State Procurement Manual chapters PRO-416, 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 UW-Milwaukee's chancellor through authority delegated by the Board of Regents of the Universities of Wisconsin, 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 \$1,956,568. The UW-Milwaukee Foundation accounted for 99.7% of donations received by the UW-Milwaukee Athletics Departments during FY 2023.

Note 4: Total Athletics-Related Debt

The amount of "Total Athletics-Related Debt" on line 52 of the SRE (\$2,301,873) 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.

The athletics-related debt is allocated to the Athletics Department at 15.6% of the total, as this was the amount determined to be directly related to the Klotsche Center. Payments, including principal and interest, made on the athletics-related debt during fiscal year 2023 and charged to the Athletics Department amounted to \$237,729.

During fiscal year 2023, the State of Wisconsin Department of Administration issued new athletic-related bonds in the amount of \$1,517,089. The proceeds from these bonds were used to make payments in the amount of \$1,746,937, on several previously issued bonds. This transaction is considered a "refunding" under government accounting standards. A roll-forward of debt follows:

Balance of athletics-related debt on 6/30/22	\$3,950,063
Additions	1,517,089
Principal payments	(1,418,342)
Refundings	<u>(1,746,937)</u>
Balance of athletics-related debt on 6/30/23	<u>\$2,301,873</u>

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

Fiscal Year	Principal	Interest	Total
2024	\$ 784,916	\$ 86,773	\$ 871,689
2025	79,098	66,594	145,692
2026	165,971	62,645	228,616
2027	217,591	57,838	275,429
2028	92,477	48,243	140,720
2029-2043	961,820	160,865	1,122,685
Total	\$ 2,301,873	\$ 482,958	\$ 2,784,831

Note 5: Total Athletics-Related Capital Expenditures

The amount of “Total Athletics-Related Capital Expenditures” on line 56 of the SRE (\$1,620,915) is not included, or accounted for, elsewhere in the “Expenses” section of the SRE (as permitted by the NCAA 2023 Agreed-Upon Procedures Guidelines).

ATTACHMENT C

NCAA Division I 2021 - 2022 Academic Progress Rate Institutional Report

Institution: University of Wisconsin-Milwaukee

Date of Report: 04/29/2024

This report is based on NCAA Division I Academic Progress Rate (APR) data submitted by the institution for the 2018-19, 2019 -20, 2020-21 and 2021-22 academic years. Institutions are encouraged to forward this report to appropriate institutional personnel on campus.

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

Sport	APR			Eligibility/Graduation		Retention	
	Multiyear Rate (N)	Multiyear Rate Upper Confidence Boundary	2021 - 2022 (N)	Multiyear Rate	2021 - 2022	Multiyear Rate	2021 - 2022
Baseball	991 (125)	N/A	1,000 (31)	992	1,000	991	1,000
Men's Basketball	928 (54) ⁹	N/A	977 (14)	942	963	911	1,000
Men's Cross Country	996 (61)	N/A	983 (16)	1,000	1,000	991	963
Men's Soccer	975 (89)	N/A	959 (22)	994	1,000	954	917
Men's Swimming	982 (126)	N/A	992 (32)	971	984	992	1,000
Men's Track	982 (160)	N/A	938 (44)	971	929	983	948
Women's Basketball	1,000 (65)	N/A	1,000 (16)	992	1,000	1,000	1,000
Women's Cross Country	989 (71)	N/A	1,000 (16)	986	1,000	992	1,000
Women's Soccer	987 (127)	N/A	983 (34)	983	985	991	982
Women's Swimming	985 (141)	N/A	985 (35)	981	970	989	1,000
Women's Tennis	1,000 (33)	N/A	1,000 (8)	1,000	1,000	1,000	1,000
Women's Track	993 (189)	N/A	994 (47)	989	989	997	1,000
Women's Volleyball	1,000 (54)	N/A	1,000 (16)	1,000	1,000	1,000	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

2013 - 2016 Cohorts: University of Wisconsin-Milwaukee

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	100	69	Basketball	100	59
Basketball	83	44	Beach Volleyball	-	-
CC/Track	93	84	Bowling	-	-
Fencing	-	-	CC/Track	92	84
Football	-	-	Crew/Rowing	-	-
Golf	-	-	Fencing	-	-
Gymnastics	-	-	Field Hockey	-	-
Ice Hockey	-	-	Golf	-	-
Lacrosse	-	-	Gymnastics	-	-
Mixed Rifle	-	-	W. Ice Hockey	-	-
Skiing	-	-	Lacrosse	-	-
Soccer	76	58	Skiing	-	-
Swimming	70	64	Soccer	95	65
Tennis	-	-	Softball	-	-
Volleyball	-	-	Swimming	100	90
Water Polo	-	-	Tennis	100	40
Wrestling	-	-	Volleyball	91	70
Men's Non-NCAA Sponsor. Sports	-	-	Water Polo	-	-
			Women's Non-NCAA Sponsor. Sports	-	-

University of Wisconsin-Milwaukee

FRESHMAN-COHORT GRADUATION RATES

	All Students	Student-Athletes #
2016-17 Graduation Rate	48%	78%
Four-Class Average	46%	71%
Student-Athlete Graduation Success Rate		90%

1. Graduation-Rates Data

a. All Students

	Men				Women				Total			
	2016-17		4-Class		2016-17		4-Class		2016-17		4-Class	
	N	%	N	%	N	%	N	%	N	%	N	%
Am. Ind./AN	5	0	24	21	5	40	19	42	10	20	43	30
Asian	99	49	455	44	95	54	416	50	194	52	871	47
Black	65	32	388	23	133	34	618	29	198	33	1006	27
Hispanic	165	39	675	36	217	42	806	42	382	41	1481	39
Nat. Haw./PI	***	***	4	50	***	***	6	17	***	***	10	30
US N-R	42	43	228	47	20	50	108	56	62	45	336	50
Two or More	76	34	277	34	105	36	367	38	181	35	644	36
Unknown	***	***	3	33	***	***	7	86	***	***	10	70
White	940	49	3961	48	1110	54	4553	52	2050	52	8514	50
Total	1393	46	6015	44	1686	49	6900	48	3079	48	12915	46

b. Student-Athletes

	Men						Women						Total						
	2016-17		4-Class		GSR		2016-17		4-Class		GSR		2016-17		4-Class		GSR		
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	
Am. Ind./AN	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
Asian	0	-	***	***	***	***	0	-	***	***	***	***	0	-	***	***	***	***	***
Black	***	***	6	33	11	73	***	***	12	67	12	83	***	***	18	56	23	78	
Hispanic	0	-	***	***	***	***	0	-	***	***	***	***	0	-	***	***	***	***	***
Nat. Haw./PI	0	-	0	-	***	***	0	-	0	-	***	***	0	-	0	-	***	***	
US N-R	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
Two or More	0	-	0	-	***	***	3	100	5	80	***	***	3	100	5	80	***	***	
Unknown	***	***	11	27	9	44	***	***	8	25	3	100	***	***	19	26	12	58	
White	26	73	86	76	90	90	22	86	104	80	92	97	48	79	190	78	182	93	
Total	30	73	105	68	114	84	29	83	133	74	118	96	59	78	238	71	232	90	

c. Student-Athletes by Sport Category

Baseball				Men's Basketball			Men's CC/Track				
%N				%N			%N				
2016-17 4-Class GSR				2016-17 4-Class GSR			2016-17 4-Class GSR				
Am. Ind./AN	-	-	-	Am. Ind./AN	-	-	-	Am. Ind./AN	-	-	-
Asian	-	100-a	100-a	Asian	-	-	-	Asian	-	-	-
Black	-	-	-	Black	50-a	25-a	78-b	Black	100-a	50-a	50-a
Hispanic	-	-	-	Hispanic	-	-	-	Hispanic	-	-	-
Nat. Haw./PI	-	-	100-a	Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-
US N-R	-	-	-	US N-R	-	-	-	US N-R	-	-	-
Two or More	-	-	-	Two or More	-	-	-	Two or More	-	-	-
Unknown	-	-	-	Unknown	-	-	-	Unknown	100-a	50-a	100-a
White	100-a	67-c	100-e	White	0-a	60-a	100-a	White	100-a	89-e	96-e
Total	100-a	69-c	100-e	Total	25-a	44-b	83-c	Total	100-b	84-e	93-e

Football				Men's Other			
%N				%N			
2016-17 4-Class GSR				2016-17 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	-	-	-
US N-R	-	-	-	US N-R	-	-	-
Two or More	-	-	-	Two or More	-	-	100-a
Unknown	-	-	-	Unknown	-	22-b	38-b
White	-	-	-	White	71-d	71-e	80-e
Total	-	-	-	Total	71-d	62-e	73-e

Women's Basketball				Women's CC/Track			Women's Other				
%N				%N			%N				
2016-17 4-Class GSR				2016-17 4-Class GSR			2016-17 4-Class GSR				
Am. Ind./AN	100-a	100-a	100-a	Am. Ind./AN	-	-	-	Am. Ind./AN	-	-	-
Asian	-	-	-	Asian	-	-	-	Asian	-	-	100-a
Black	-	33-a	100-a	Black	100-a	83-b	83-b	Black	-	67-a	67-a
Hispanic	-	-	-	Hispanic	-	-	-	Hispanic	-	100-a	100-a
Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-
US N-R	-	-	-	US N-R	-	-	-	US N-R	0-a	0-a	100-a
Two or More	-	0-a	-	Two or More	100-a	100-a	100-a	Two or More	100-a	100-a	100-a
Unknown	-	-	-	Unknown	-	-	-	Unknown	0-a	25-b	100-a
White	100-a	67-c	100-b	White	100-b	82-e	93-e	White	77-c	81-e	98-e
Total	100-a	59-d	100-c	Total	100-b	84-e	92-e	Total	69-d	73-e	97-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 2022-23)

a. All Students	Men	Women	Total	b. Student-athletes #	Men	Women	Total
	N	N	N		N	N	N
Am. Ind./AN	15	32	47	Am. Ind./AN	0	0	0
Asian	446	513	959	Asian	2	3	5
Black	379	562	941	Black	21	6	27
Hispanic	889	1139	2028	Hispanic	10	4	14
Nat. Haw./PI	4	5	9	Nat. Haw./PI	2	0	2
US N-R	176	135	311	US N-R	0	0	0
Two or More	258	361	619	Two or More	4	9	13
Unknown	99	80	179	Unknown	4	0	4
White	4122	4871	8993	White	82	128	210
Total	6388	7698	14086	Total	125	150	275

c. Student-Athletes # By Sports Category

Men

	Basketball	Baseball	CC/Track	Football	Other
Am. Ind./AN	0	0	0	0	0
Asian	0	0	0	0	2
Black	12	1	6	0	2
Hispanic	0	2	2	0	6
Nat. Haw./PI	0	0	0	0	2
US N-R	0	0	0	0	0
Two or More	0	0	2	0	2
Unknown	0	1	1	0	2
White	1	24	23	0	34
Total	13	28	34	0	50

Women

	Basketball	CC/Track	Other
Am. Ind./AN	0	0	0
Asian	0	2	1
Black	4	1	1
Hispanic	0	2	2
Nat. Haw./PI	0	0	0
US N-R	0	0	0
Two or More	1	4	4
Unknown	0	0	0
White	9	37	82
Total	14	46	90

#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 2016-17. 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., 2016-17) and four-class Federal Graduation Rate (i.e., 2013-14 through 2016-17) for all students and for student-athletes who received athletics aid at this school. Additionally, this box provides GSR data (i.e., 2013-14 through 2016-17) 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 2016-17 and the four-class average, which includes those who entered as freshmen in 2013-14, 2014-15, 2015-16 and 2016-17. The same rates are provided for women. The total for 2016-17 is the rate for men and women combined, and the four-class average is for all students who entered in 2013-14, 2014-15, 2015-16 and 2016-17.

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 2022 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 2022-23 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

2021-2022 Academic Progress Rate Scores (APR)

	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	942	NA	956	NA	985	983	986	991	1/6	977	974
Men's Basketball	949	946	945	962	989	979	950	989	975	989	928	11/11	967	964
Men's Cross Country	NA	1000	955	984	996	1000	NA	1000	970	990	996	T4/10	983	988
Men's Soccer	980	977	961	953	993	925	987	976	NA	969	975	6/10	979	970
Men's Swimming	982	NA	973	966	983	NA	NA	NA	972	NA	982	T2/6	985	976
Men's Track	NA	977	NA	962	996	945	NA	NA	964	1000	982	3/7	974	975
Women's Basketball	981	952	995	995	991	968	1000	991	987	995	1000	T1/11	982	987
Women's Cross Country	1000	1000	978	1000	995	946	992	988	996	1000	989	8/11	989	989
Women's Soccer	988	984	957	983	1000	997	994	994	986	1000	987	7/11	989	988
Women's Swimming	986	NA	972	987	997	NA	NA	NA	989	NA	985	5/6	992	987
Women's Tennis	1000	NA	NA	1000	992	NA	NA	NA	991	1000	1000	T1/6	991	993
Women's Track	986	978	NA	980	993	954	986	994	982	997	993	T3/10	984	984
Volleyball	1000	NA	990	1000	1000	990	1000	1000	1000	995	1000	T1/10	990	998

2022-2023 (2013-16 Cohort) Graduation Success Rate (GSR)														
	Cleveland		Green	Northern			Youngstown			UWM	Horizon League	DI		
	State	Detroit	Bay*	IUPUI	Kentucky	Oakland	PFW	RMU	Wright State	State	UW-MKE	Rank	Ave	Average
Baseball	N/A	N/A	N/A	N/A	82	89	80	N/A	95	77	100	1/6	87	89
Men's Basketball	91	50	100	93	89	75	100	100	100	67	100	T1/11	88	85
Men's CC/Track	N/A	89	90	93	89	68	91	N/A	88	73	93	T1/9	86	84
Men's Soccer	79	88	89	100	83	80	71	100	67	N/A	76	8/10	82	89
Men's Swimming	85	N/A	92	78	N/A	89	N/A	N/A	N/A	N/A	70	6/6	83	91
Women's Basketball	100	85	100	100	100	81	79	100	100	91	100	T1/11	94	93
Women's CC/Track	100	93	100	95	82	93	91	100	95	76	92	T8/11	92	92
Women's Soccer	100	100	95	100	88	93	95	100	96	85	95	T6/11	95	96
Women's Swimming	86	N/A	95	100	N/A	96	N/A	N/A	N/A	100	100	T1/6	95	97
Women's Tennis	100	N/A	N/A	100	100	100	N/A	N/A	N/A	86	100	T1/6	96	97
Volleyball	91	N/A	92	100	92	100	92	100	100	100	91	T9/10	96	95
Overall GSR	89	89	93	94	88	87	88	89	91	80	90			90
Single Year GSR														
Overall Fed Rate	68	73	72	78	68	72	63	62	63	64	71			69
Student Body Fed Rate	49	70	37	55	49	57	38	65	44	46	46			69
Single Yr Fed Rate	70	71	71	82	53	67	58	58	66	61	78			70
Single Yr Student Body	49	73	29	57	52	58	35	63	44	49	48			69

*Cross Country Only

NR-Nor 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 GSR Reports for all NCAA institutions can be accessed online at: <https://web3.ncaa.org/aprsearch/gsrsearch>

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,

A handwritten signature in black ink, appearing to read "Kyle Fairchild".

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 N4A 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 to 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 10, 2024

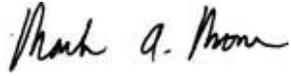
Karen Walsh, Board of Regents President
Jay O. Rothman, Universities of Wisconsin President
Van Hise Hall
1220 Linden Drive
Madison, WI 53706

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 5/10/2024.
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,



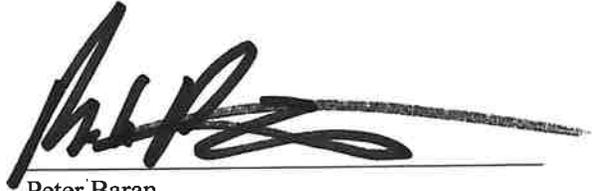
Mark Mone
Chancellor



Amanda Braun
Athletic Director



Cathy Rossi
Deputy Athletic Director



Peter Baran
Associate Athletic Director-Compliance