

BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM

Audit, Risk, and Compliance Committee

Thursday, June 5, 2025

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 16, 2025 Audit, Risk, and Compliance Committee Meeting
- D. Office of Internal Audit:
 - 1. Fiscal Year 2025 Audit Plan Progress Report
 - 2. Summarized Results of Audits Recently Issued
 - 3. Progress on Closing Audit Comments
 - 4. Present Fiscal Year 2026 Audit Plan for Approval
 - 5. Independence Statement
- E. UW-Milwaukee NCAA Division I Athletics 2024-25 Report

June 5, 2025

FISCAL YEAR 2025 AUDIT PLAN PROGRESS REPORT

REQUESTED ACTION

For information and discussion.

SUMMARY

One of the responsibilities of the Audit, Risk, and Compliance 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 2025 Audit Plan.

Presenter(s)

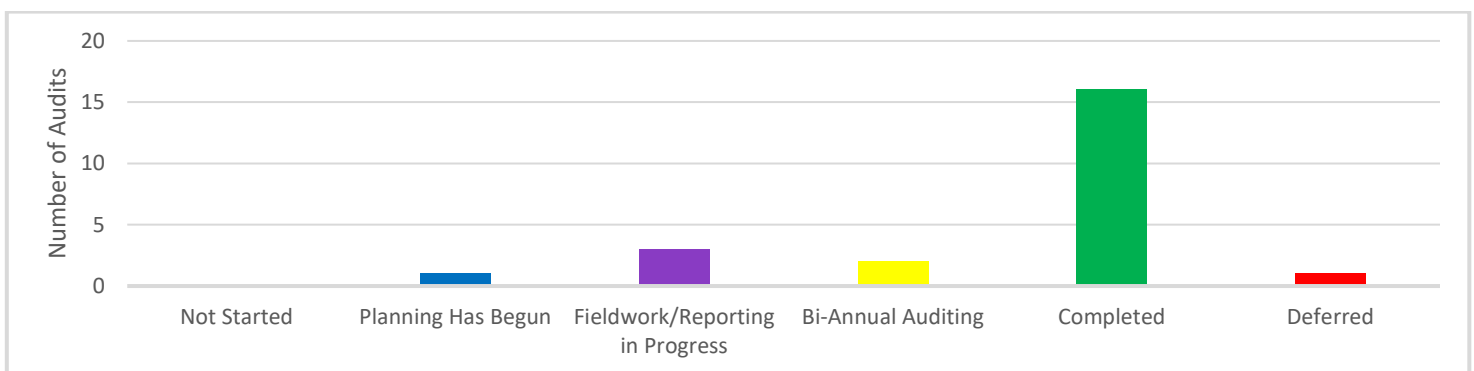
- Lori Stortz, Chief Audit Executive

ATTACHMENTS

- A) Universities of Wisconsin Office of Internal Audit Fiscal Year 2025 Audit Plan Progress Chart.

**OFFICE OF INTERNAL AUDIT
FISCAL YEAR 2025
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	\$31.89M Funding in Biennium for Workforce Devel. 4 High-Demand Areas	Reputational, Compliance
4	ATP	Operational, Financial
5	Auxiliary Unit - Housing	Financial, Operational
6	Commitments Made by System to WI Legis. per BOR Resol. Dec. 13, 2023	Reputational, Compliance
7	Employee References Regarding Sexual Violence and Harassment	Compliance, Reputational
8	External Assessment (Self-Assessment with Independent Validation)	Conformance with IIA Standards
9	Grade Changes	Academic integrity, Compliance, Fraud
10	Information Technology (IT) Distributed Units	Data Security
11	Information Technology (IT) Privacy Policy – UWSA 1040	Data Security
12	Internal Assessment – FY 2025	Conformance with Institute of Internal Audit (IIA) <i>Standards</i> and Code of Ethics
13	Madison NCAA	Compliance
14	NCAA Athletics Division I and II AUP Engagements	Compliance with NCAA Agreed-Upon Procedures
15	Office of Educational Opportunity (OEO)	Compliance
16	Planning Key Control Validation for Workday Go-Live	Reputational, Operational, Fraud
17	Records Retention	Legal, Compliance
18	Student Safety - Emergency Preparedness	Human safety, Operational, Reputational
19	Third-Party Servicers	Compliance with federal guidance
20	UWSA Policy 616 Student Drivers under State's Liability Protection	Human safety, Operational, Reputational, Compliance
21	Wisconsin Economic Development Corporation (WEDC) Grants	Grant Compliance, Fraud
22	Wisconsin Intercollegiate Athletic Conference (WIAC) Grant Program	Grant Compliance
23	Youth Protection and Compliance	Reputational, Compliance, Human Safety



June 5, 2025

SUMMARIZED RESULTS OF AUDITS RECENTLY ISSUED

REQUESTED ACTION

For information and discussion.

SUMMARY

Since the April 16, 2025 meeting of the Audit, Risk, and Compliance Committee, the Office of Internal Audit has issued the following reports:

- Internal Assessment
 - Executive Summary
 - Report on Self-Assessment
 - Quality Assurance and Improvement Program (QAIP)
- Purchasing Cards (Bi-Annual Auditing) July 6, 2024 – January 3, 2025 – Executive Summary

Presenter(s)

- Lori Stortz, Chief Audit Executive

BACKGROUND

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

PROGRESS ON CLOSING AUDIT COMMENTS

REQUESTED ACTION

For information and discussion only.

SUMMARY

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

Presenter(s)

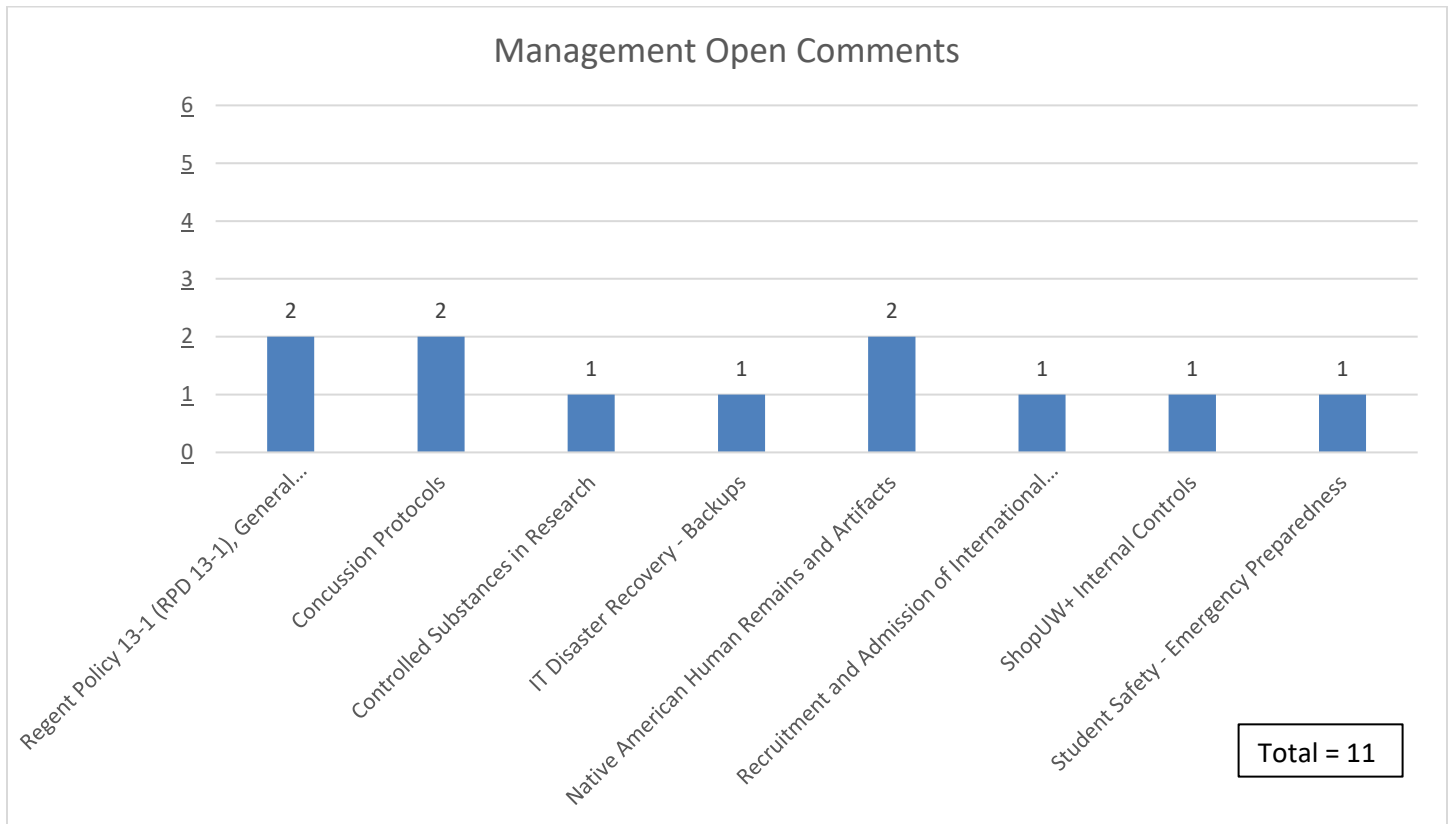
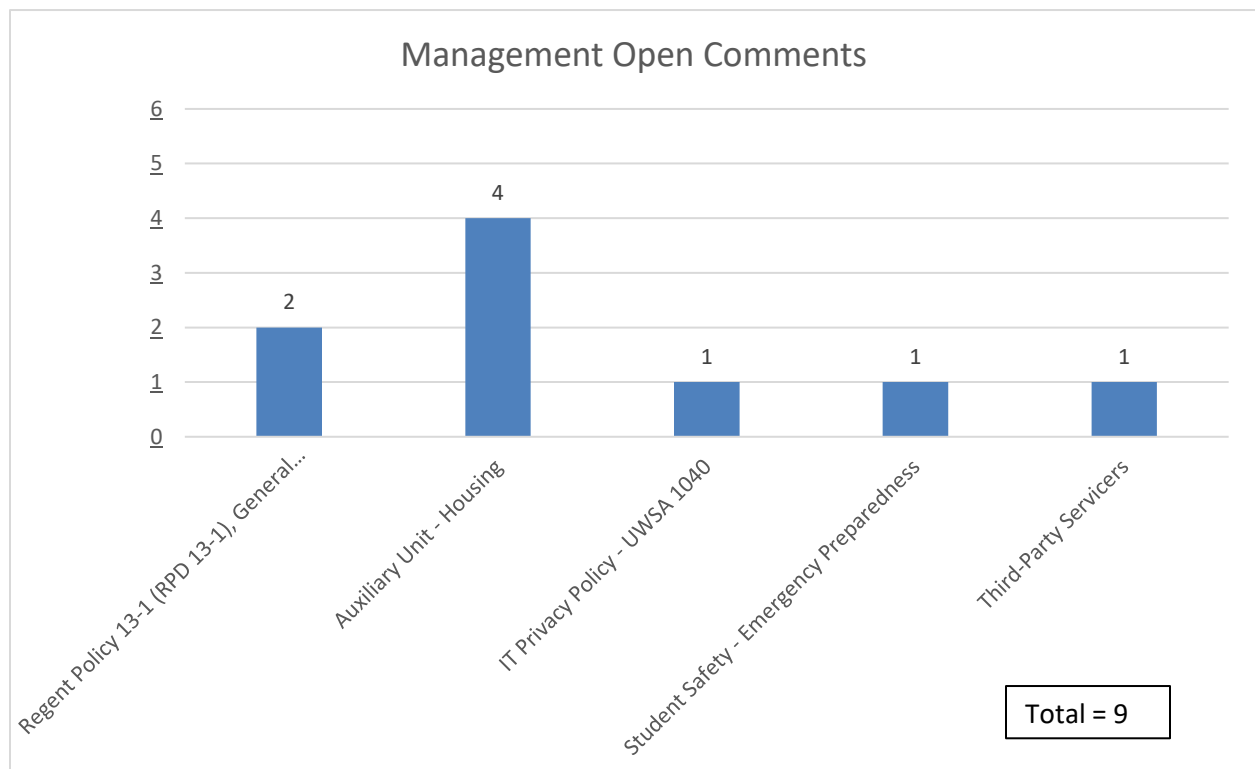
- Lori Stortz, Chief Audit Executive

BACKGROUND

The following charts present audits issued during fiscal year 2022 through May 2025 and the progress management has made toward resolving the comments and recommendations included in the audit reports. Management's corrective action plans were audited by the Office of Internal Audit to determine if they were implemented.

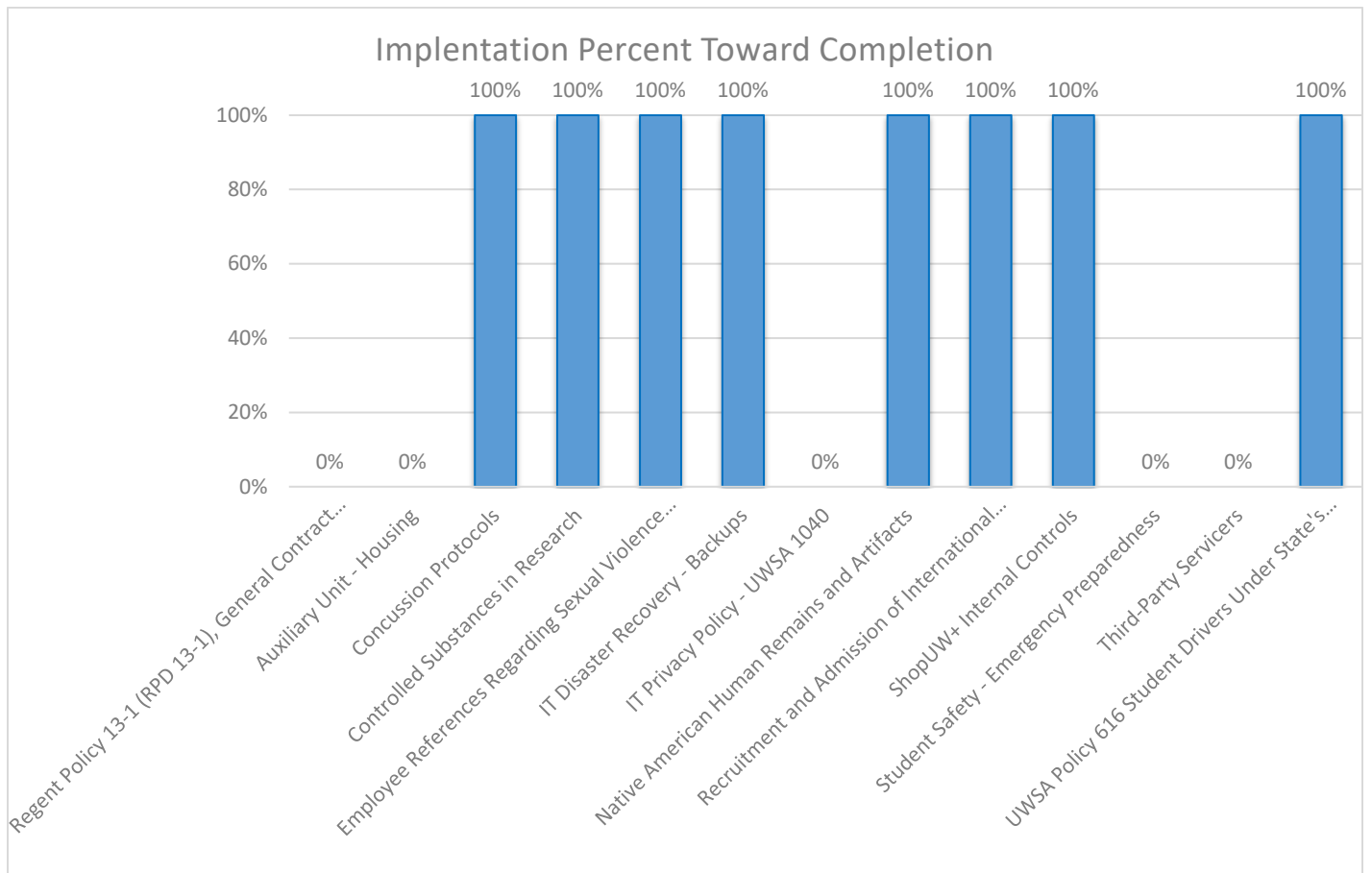
ATTACHMENTS

- A) Universities of Wisconsin Office of Internal Audit Follow-Up Charts.

Prior Reporting Period**Current Reporting Periods**

Roll-forward from Prior Reporting Period to Current Reporting Period

Audit	Previously Reported Open Comments	Comments Issued	Comments Closed	Current Open Comments
Regent Policy 13-1 (RPD 13-1), General Contract Approval, Signature Authority, and Reporting	2	0	0	2
Auxiliary Unit - Housing	0	4	0	4
Concussion Protocols	2	0	2	0
Controlled Substances in Research	1	0	1	0
Employee References Regarding Sexual Violence and Harassment	0	3	3	0
IT Disaster Recovery - Backups	1	0	1	0
IT Privacy Policy - UWSA 1040	0	1	0	1
Native American Human Remains and Artifacts	2	0	2	0
Recruitment and Admission of International Students	1	0	1	0
ShopUW+ Internal Controls	1	0	1	0
Student Safety - Emergency Preparedness	1	0	0	1
Third-Party Servicers	0	1	0	1
UWSA Policy 616 Student Drivers Under State's Liability Program	0	2	2	0
Total	11	11	13	9



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

June 5, 2025

PRESENT FISCAL YEAR 2026 AUDIT PLAN FOR APPROVAL

REQUESTED ACTION

Adoption of Resolution D.4.

Resolution D.4. That, upon the recommendation of the President of the University of Wisconsin System, the Board of Regents approves the Fiscal Year 2026 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, Risk, and Compliance Committee at least quarterly.

Presenter

- Lori Stortz, Chief Audit Executive

BACKGROUND

One of the responsibilities of the Audit, Risk, and Compliance 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 2026 Audit Plan

Office of Internal Audit Fiscal Year 2026 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. • Risk-based monitoring of payroll expenditures and trends that may be indicative of a material error, deviation from data expectations, or require further review. 	<ul style="list-style-type: none"> • 700 	<ul style="list-style-type: none"> • \$50,400 	<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"> • \$50,400 	<ul style="list-style-type: none"> • 80 	<ul style="list-style-type: none"> • 40
Fiscal Year 2025 In Process	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
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 (SYS) 625 (SYS 625), Youth Protection and Compliance, 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"> • 150 	<ul style="list-style-type: none"> • \$10,800 	<ul style="list-style-type: none"> • 10 	<ul style="list-style-type: none"> • 100

Fiscal Year 2026 New Audits	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
Budgetary Controls at UW-Madison	<ul style="list-style-type: none"> • Fraud • Compliance • Reputational 	<ul style="list-style-type: none"> • Test compliance with key internal controls recommended by Deloitte (budget project) after implementation. 	<ul style="list-style-type: none"> • 500 	<ul style="list-style-type: none"> • \$36,000 	<ul style="list-style-type: none"> • 5 	<ul style="list-style-type: none"> • 50
Cybersecurity	<ul style="list-style-type: none"> • Data Security • Fraud • Operational • Compliance with Policy 	<ul style="list-style-type: none"> • Utilize the Institute of Internal Auditors (IIA) Cybersecurity Topical Requirement to assess overall governance, risk management and controls. • Test compliance, based on risk, with SYS 1039, Information Security: Risk Management. 	<ul style="list-style-type: none"> • 1,000 	<ul style="list-style-type: none"> • \$72,000 	<ul style="list-style-type: none"> • 50 	<ul style="list-style-type: none"> • 50
Employee-Owned LLC's Contracting with Universities	<ul style="list-style-type: none"> • Conflicts of Interest • Financial • Youth Protection 	<ul style="list-style-type: none"> • Assess the governance and management of contracts with employee-owned LLC's. • Evaluate whether contracts with employee-owned LLC's were properly procured and evaluated for conflicts of interest. 	<ul style="list-style-type: none"> • 650 	<ul style="list-style-type: none"> • \$46,800 	<ul style="list-style-type: none"> • 20 	<ul style="list-style-type: none"> • 100
Institutional Relationships with Foundations and Associated Affiliated Organizations	<ul style="list-style-type: none"> • Fraud • Reputational • Compliance with Policy 	<ul style="list-style-type: none"> • Evaluate and test compliance with Regent Policy Document (RPD) 21-9, Institutional Relationships with Foundations and RPD 21-10, Institutional Relationships with Associated Affiliated Organizations. • Primary focus will be on the maintenance and monitoring of the memorandums of understanding between the universities and the outside organizations. 	<ul style="list-style-type: none"> • 545 	<ul style="list-style-type: none"> • \$39,240 	<ul style="list-style-type: none"> • 20 	<ul style="list-style-type: none"> • 130
Internal Assessment	<ul style="list-style-type: none"> • Conformance with the IIA Standards 	<ul style="list-style-type: none"> • Perform and summarize a self-assessment of the internal audit activity. • Compile and present the Quality Assurance and Improvement Program report. • Compile and present the Office of Internal Audit Annual Report. 	<ul style="list-style-type: none"> • 400 	<ul style="list-style-type: none"> • \$28,800 	<ul style="list-style-type: none"> • 0 	<ul style="list-style-type: none"> • 0

Fiscal Year 2026 New Audits	Risks	Objectives/Procedures	Internal Audit Estimated Hours	Internal Audit Estimated Cost	Client Estimated Hours: System	Client Estimated Hours: Universities
Physical Plant Services Chargebacks	<ul style="list-style-type: none"> Financial Compliance with Policy 	<ul style="list-style-type: none"> Evaluate and test compliance with SYS 322, Physical Plant Service Chargebacks. 	<ul style="list-style-type: none"> 800 	<ul style="list-style-type: none"> \$57,600 	<ul style="list-style-type: none"> 100 	<ul style="list-style-type: none"> 260
Research Administration Management Portal (RAMP)	<ul style="list-style-type: none"> Data Security Operations Compliance with Grant Requirements 	<ul style="list-style-type: none"> Assess governance, data security and access of RAMP. Assess key internal controls. Test and evaluate the interface to Workday. 	<ul style="list-style-type: none"> 500 	<ul style="list-style-type: none"> \$36,000 	<ul style="list-style-type: none"> 10 	<ul style="list-style-type: none"> 100
Segregated Fees	<ul style="list-style-type: none"> Financial Compliance with Policy Reputational 	<ul style="list-style-type: none"> Test compliance, based on risk, with RPD 30-5, Policy and Procedures for Segregated University Fees and SYS 820, Segregated University Fees. 	<ul style="list-style-type: none"> 800 	<ul style="list-style-type: none"> \$57,600 	<ul style="list-style-type: none"> 40 	<ul style="list-style-type: none"> 260
Shared Services (Excludes UW-Madison)	<ul style="list-style-type: none"> Compliance Operational 	<ul style="list-style-type: none"> Assess governance of shared services including human resources, payroll and benefits, and information technology as a service, provided to the universities. Assess reporting lines, roles and responsibilities and compliance with memorandums of understanding or service level agreements. 	<ul style="list-style-type: none"> 500 	<ul style="list-style-type: none"> 36,000 	<ul style="list-style-type: none"> 80 	<ul style="list-style-type: none"> 40
Third-Party Risk Management	<ul style="list-style-type: none"> Operational Financial Reputational Data Security 	<ul style="list-style-type: none"> Evaluate the governance, risk assessment, contracting, and monitoring of third-party relationships using the IIA Third-Party Topical Requirements. 	<ul style="list-style-type: none"> 1,000 	<ul style="list-style-type: none"> \$72,000 	<ul style="list-style-type: none"> 100 	<ul style="list-style-type: none"> 200
Workday Go Live, Key Controls and Business Processes	<ul style="list-style-type: none"> Data Security Operations Financial 	<ul style="list-style-type: none"> Test compliance with key controls. Test compliance with new business processes for material financial cycles. 	<ul style="list-style-type: none"> 2,000 	<ul style="list-style-type: none"> \$144,000 	<ul style="list-style-type: none"> 200 	<ul style="list-style-type: none"> 500

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 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 and UW-Milwaukee). 	<ul style="list-style-type: none"> 900 	<ul style="list-style-type: none"> \$64,800 	<ul style="list-style-type: none"> 0 	<ul style="list-style-type: none"> 200
NCAA Athletics Division II Consulting Project	<ul style="list-style-type: none"> Compliance with NCAA Agreed-Upon Procedures 	<ul style="list-style-type: none"> Review preparation of NCAA Statement of Revenue and Expenditures (UW-Parkside). 	<ul style="list-style-type: none"> 125 	<ul style="list-style-type: none"> \$9,000 	<ul style="list-style-type: none"> 0 	<ul style="list-style-type: none"> 40
Office of Educational Opportunity (OEO)	<ul style="list-style-type: none"> Compliance 	<ul style="list-style-type: none"> Review management's assertions in accordance with applicable Wisconsin Statutes and Wisconsin Department of Public Instruction Requirements. 	<ul style="list-style-type: none"> 80 	<ul style="list-style-type: none"> \$5,760 	<ul style="list-style-type: none"> 25 	<ul style="list-style-type: none"> 0
Wisconsin Educational Development Corporation (WEDC) Grants	<ul style="list-style-type: none"> Grant Compliance Fraud 	<ul style="list-style-type: none"> Evaluate compliance with grant requirements. 	<ul style="list-style-type: none"> 500 	<ul style="list-style-type: none"> \$36,000 	<ul style="list-style-type: none"> 40 	<ul style="list-style-type: none"> 20
	Other		Internal Audit Estimated Hours		Client Estimated Hours: System	Client Estimated Hours: Universities
	Emerging Risks Related to ATP or Federal Executive Orders or New Legislation		350		Will vary	Will vary
	Client Requested Audits and Special Projects		1,000		Will vary	Will vary
	Develop Data Analytics for Workday Environment		400		50	0
	Follow Up on Management Responses (Open Actions)		700		Will vary	Will vary
	Internal Practice Management		200		0	0
	Total		14,500			

Note: Anticipated to be approved by the Audit, Risk, and Compliance Committee 6/5/2025 and the BOR 6/6/2025.

June 5, 2025

INDEPENDENCE STATEMENT

REQUESTED ACTION

For information and discussion only.

SUMMARY

The Institute of Internal Auditors' *Global Internal Audit Standards (Standards)* require the internal audit activity be independent and internal auditors be objective in performing their work.

Specifically, Principle 7 notes "The internal audit function is only able to fulfill the Purpose of Internal Auditing when the chief audit executive reports directly to the board, is qualified, and is positioned at a level within the organization that enables the internal audit function to discharge its services and responsibilities without interference." Standard 7.1 on organizational independence states: "The chief audit executive must confirm to the board the organizational independence of the internal audit function at least annually."

The Audit, Risk, and Compliance Committee Charter (Charter) of the Board of Regents requires the chief audit executive to report to the Board of Regents through the Audit, Risk, and Compliance Committee directly and to the UW System President. The Audit, Risk, and Compliance Committee also performs the following functions (see Charter for complete list of functions/responsibilities):

- 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

June 5, 2025

**UW-MILWAUKEE NCAA DIVISION I ATHLETICS
2024-25 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 add to the diverse gifts of the student body. The intercollegiate athletics programs also 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 48 consecutive semesters of collectively achieving a better than 3.0 grade point average and a graduation rate of 90%, Panther student-athletes demonstrate excellence in the classroom, while achieving championship results in the athletic arena.

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

The Director of Intercollegiate Athletics at the University of Wisconsin-Milwaukee reports

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

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

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

NCAA Rules Compliance

UW-Milwaukee's report includes a list of self-reported known or suspected violations of NCAA rules and regulations, including eight violations in 2023-24 and two (as of the date of this report) in 2024-2025.

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, 2024.

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) 2024-25 UW-Milwaukee's Athletics Annual Report Presented to UW Board of Regents Audit, Risk, and Compliance Committee

ATHLETICS ANNUAL REPORT

PRESENTED TO UW BOARD OF REGENTS

TABLE OF CONTENTS

INTRODUCTORY SECTION	PAGE(S)
Athletic Department and UWM Mission Statement	1-2
NCAA Classification	2-3
Description of Athletics' Role at UWM	4
2024-2025 Athletics Year in Review	4-6
Reporting Structure for Director of Athletics	6
FINANCIAL INFORMATION	PAGE(S)
2024-25 Athletic Budget Report	7
2023-24 Athletic Budget vs. Actual Results	8
Year-end Unrestricted Fund Balances	9
External Audit Reports	9
Capital Reserve	9
Total Outstanding Debt and Annual Debt Service Requirements	10
Value of Endowments and Foundation Balances for Athletics	10
ACADEMIC PROGRESS RATE (APR) DATA	PAGE(S)
2023-24 APR Scores	11
Three-year APR Trend for Highest Revenue Sports	12
Benchmarks Used by Athletics to Assess APR Data	12
GRADUATION SUCCESS RATE (GSR) AND OTHER ACADEMIC/ADMISSIONS DATA	PAGE(S)
2023-24 GSR Scores (2017 freshmen cohort)	13-14
Three-year Federal Graduation Rate Trends	15-16
Admission of Student-Athletes	16
Student-Athlete Grade Point Averages	17-19
Declared Majors of Student-Athletes	19-21
Benchmarks Used by Athletics to Assess GSR, Academic and Admissions Data	21
AGREED UPON PROCEDURES REPORT	PAGE(S)
2023-24 Institutional Agreed Upon Procedures Report	22
INTERCOLLEGIATE ATHLETICS BUDGET REPORT	PAGE(S)
UWM's Audited NCAA Financial Report for 2023-24	23
OUTSIDE COMPLIANCE REVIEW	PAGE(S)
Horizon League Compliance Review	24
NCAA VIOLATIONS REPORT	PAGE(S)
2023-24 & 2024-25 Self-Reported NCAA Violations	25-29

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 Universities 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 2023-2024)

SPORT	# OF MALE STUDENT-ATHLETES	# OF FEMALE STUDENT-ATHLETES
BASEBALL	35	-
BASKETBALL	18	16
CROSS COUNTRY	16	12
SOCCER	26	37
SWIMMING	34	32
TENNIS	-	8
TRACK INDOOR/OUTDOOR	51/51	48/48
VOLLEYBALL	-	16
TOTALS	231 (51.5%)	217 (48.5%)
Chart reflects the duplicated count of cross country, indoor & outdoor track.		

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

For more than a decade, UWM has been a dominant and successful presence in the Horizon League. The school has captured the league's all-sports award – the McCafferty Trophy – seven times. On the national stage, the men's basketball team advanced to the Sweet 16 of the NCAA Tournament in 2005, 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 48 straight semesters following the 2023-2024 academic year.

HORIZON LEAGUE

In its 45th season of operation in the 2024-2025 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-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 will add Northern Illinois University as a full member in the 2026-2027 academic year.

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 fifth 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 eleventh 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 have attended athletic contests and promotional events.

UWM student-athletes are excellent role models for all students through their performance in the classroom. With 48 consecutive semesters of collectively achieving a better than 3.0 grade point average and a graduation rate of 90%, Panther student-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.

2024-2025 ATHLETICS YEAR IN REVIEW

Milwaukee Athletics continues to excel on and off the field and did so again during the 2024-2025 academic year.

The Panthers head into the spring season – and the final championships of the school year – in fourth place in the race for the 2025 McCafferty Trophy (and in second 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 seventh year in a row. The cumulative totals now add up to 24 regular-season titles, 17 tournament crowns, and 18 trips to the NCAA Tournament in program history.

In 2024, the Panthers went 12-7-2, going a near-perfect 9-0-1 in Horizon League play after a daunting non-conference schedule. In conference action, head coach Kevin Boyd led MKE to a staggering statistical lead in every category, pacing the 10-game slate in shots (221), shots per game (10.2), shots on goal (102), total points (88), total goals (28), and assists (32). Also, on the defensive side, the team posted eight shutouts in the 10 matches, with its 0.20 goals-against average. Among national NCAA leaders, his team finished 11th in each of the following categories: scoring offense (2.38 gpg), points per-game (7.24), assists per-game (2.48). In addition, the Panthers were 15th in total points (152), 12th in total assists (52), and 17th in total goals (50). He guided Lainey Higgins to Horizon League Player of the Year honors, Parker Donahugh to Goalkeeper of the Year, and Kayla Rollins to a repeat selection as Horizon League Offensive Player of the Year. In addition, the six first-team all-league selections marked the most in program history.

The 2024 campaign was a thrill ride for the men's soccer program, finishing 9-5-5 overall and tied for second in the Horizon League at 4-3-2 after being picked eighth in the league preseason poll. The team came up just short of a title game appearance, falling 1-0 in the semifinals to the eventual NCAA Tournament-qualifier Robert Morris. Head coach Kris Kelderman saw his squad lead the conference in defense (1.16 GAA) and went unbeaten at home at a perfect 6-0-3 at Engelmann Stadium. He saw three of his players earn postseason all-league honors as well.

The Milwaukee men's basketball team posted its third consecutive 20-victory season, marking the first for the program since a record four straight back from 2002-2006. Bart Lundy also became the first head coach to claim 20+ wins in each of his first three years on the bench in Milwaukee's NCAA Division I era.

The 2024-25 campaign concluded with an overall record of 21-11, including a 14-6 mark in the Horizon League that resulted in a tie for second place. The offense finished with Top-5 entries in the school's record books in scoring average (78.4 ppg), total points (2,510), field-goal percentage (.468), field goals made (907), and field goals attempted (1,939). The team finished first in the NCAA in fastbreak points with 18.4 per game as the team embraced Lundy's "Tilt The Floor" motto. The Panthers also set a program record in rebounds per game at 39.2 to rank No. 21 in the nation, helping Milwaukee place second in the NCAA in rebound margin at +9.3.

Jamichael Stillwell was named First Team All-Horizon League and the Horizon League Newcomer of the Year while also becoming one of 30 finalists for the 2024-25 Riley Wallace award, presented annually to the most impactful transfer in NCAA Division I college basketball. He became the first-ever player in program history to average a double-double for a season, finishing with per-game averages of 13.0 points and a school-record 10.7 rebounds. Stillwell quickly established himself as one of the top rebounders in the NCAA Division I level, finishing eighth in the country. He also closed out the year with a school-record 16 double-doubles to shatter the former program mark of nine in a season.

The Milwaukee swimming & diving program wrapped up the 2024-25 campaign with an impressive showing at the Horizon League Championships. The team put together an array of impressive finishes, going on to claim three event titles and shatter countless school records, rewriting numerous marks that had held up, some for numerous seasons. In the end, the women's team placed runner-up for the second consecutive year as well as the third time in the past four seasons, with Kyle Clements earning Horizon League Women's Coach of the Year accolades – marking the sixth such honor of his time leading the program.

The men's team wrapped up its best finish at the Horizon League Championships since 2015, taking fourth place. The Panthers set 12 new school records at the meet on the men's side, placing in the top three in six different events. Newcomer Gunnar Seversen made the biggest splash, named Freshman of the Meet for his sensational first league championship performances.

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, as the men took their second straight runner-up finish, while the women finished third at the meet.

The men had four individual league champions, including, Jaelyn Reeves-Lile in the 200m dash, Bryant McLaughlin in the high jump, Bishop Bufford in the triple jump and Liam Richards in the heptathlon. McLaughlin was named Co-Outstanding Field Performer of the Meet for his showing, while Anthony Buford was also recognized as Horizon League Freshman Field Athlete of the Year after taking second at the meet.

On the women's side, Milwaukee claimed three individual titles, with Anna Szeplieniec breaking the pentathlon record for both the program and the League Championship Meet. Anelise Egge in the mile run, and Dominique Thomas in the 60m dash both repeated as champions as well.

Egge added to her decorated career when she was selected as the Indoor Alfreeda Goff Horizon League Track & Field Athlete of the Year. During the season she broke her own record in the mile run, before taking down a program record that had stood since 1983 in the 3000m run. In addition to her mile run title, she finished second at the championships in the 800m and 3000m runs to earn her Outstanding Running Performer of the Meet.

Success was not limited to the court or field, however, as Milwaukee student-athletes continued to participate in community service activities and volunteered for over 3,200 hours. In the classroom, the Panthers posted a cumulative grade-point average of 3.00 or higher for a remarkable 49 consecutive semesters (the current spring semester will make 50).

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 150 student-athletes on both the fall and spring league honor rolls during 2024 (Spring 2024 and Fall 2024).
- The cumulative GPA for all Panther student-athletes is 3.493 – also making it 49 straight semesters where the departmental GPA is above 3.0 as well as 20 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 volunteered their time in our community at Make a Difference Day, Wisconsin Adaptive Sports Association, United Way, Special Olympics, National Marrow Donor Program, Toys for Tots, Top Soccer, COA along with many MPS schools and soup kitchens. 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 2025 while the second chart is a comparison of FY 2024 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, 2024 NCAA Statement of Revenues and Expenses, which captures all UWM Athletics' financial transactions (including the below items) associated with operations.

2024-2025 UNIVERSITY OF WISCONSIN - MILWAUKEE BUDGET REPORT

REVENUE	FY 25 BUDGET
Student Fees	\$ 7,143,616
101 Funding	\$ 320,569
NCAA & Conference Distributions	\$ 720,000
Development	\$ 500,000
Development-Sport Specific	\$ 200,000
Corporate Sponsorships	\$ 320,000
Ticket Sales	\$ 305,000
Game Guarantees	\$ 185,000
228 Capital Transfer	\$ 180,000
Divisional & Campus Distribution	\$ 200,000
Other Revenue	\$ 68,000
TOTAL REVENUE	\$10,142,185
EXPENSES	FY 25 BUDGET
128 Salaries and Fringe Benefits	\$ 5,066,324
101 Salaries and Fringe Benefits	\$ 320,569
128 Operating Expenses	
Team Expenses	\$ 1,601,371
Support Services Expenses	\$ 902,644
Facility Maintenance Expenses	\$ 120,000
Game Operation Expenses	\$ 780,500
233 Team Expenses	\$ 200,000
101 Operating Expenses	\$ 0
228 Capital Transfer	\$ 180,000
Athletic Student Aid	\$ 602,830
Indirect Expenses	\$ 255,270
TOTAL EXPENSES	\$10,029,508
Fiscal Year Operating Net	\$ 112,677

PREVIOUS FISCAL YEAR BUDGET vs. ACTUAL RESULT

2023-24 UNIVERSITY OF WISCONSIN - MILWAUKEE BUDGET REPORT

REVENUE	FY 24 BUDGET	ACTUAL
Student Fees	\$ 6,540,849	\$ 6,452,558
101 Funding	\$ 323,253	\$ 405,966
NCAA & Conference Distributions	\$ 620,000	\$ 729,625
Corporate Sponsorships	\$ 310,000	\$ 307,960
Ticket Sales	\$ 290,000	\$ 230,234
228 Capital Transfer	\$ 225,655	\$ 0
Development	\$ 500,000	\$ 525,717
Development-Sport Specific	\$ 0	\$ 470,110
Game Guarantees	\$ 185,000	\$ 235,000
Divisional Campus Distribution	\$ 0	\$ 0
University Financial Plan	\$ 425,000	\$ 425,000
Other Revenue	\$ 103,000	\$ 161,380
TOTAL REVENUE	\$ 9,522,757	\$ 9,943,550
EXPENSES	FY 24 BUDGET	ACTUAL
128 Salaries and Fringe Benefits	\$ 4,988,806	\$ 5,150,418
101 Salaries and Fringe Benefits	\$ 323,253	\$ 405,966
128 Operating Expenses		
Team Expenses	\$ 1,531,465	\$ 1,522,442
Support Services Expenses	\$ 750,607	\$ 890,604
Facility Maintenance Expenses	\$ 120,000	\$ 7,309
Game Operations Expenses	\$ 684,050	\$ 710,998
101 Operating Expenses	\$ 0	\$ 0
233 Team Expenses	\$ 0	\$ 490,766
Capital	\$ 250,000	\$ 0
Athletic Student Aid	\$ 572,830	\$ 653,547
Indirect Expenses	\$ 262,381	\$ 262,381
TOTAL EXPENSES	\$ 9,483,392	\$ 10,094,431
Fiscal Year Operating Net (Loss)	\$ 39,365	\$ (150,881)
FY23 Fund Balance		\$ (86,462)
FY24 Fund Balance		\$ (237,343)

*Tuition fee waivers provided by the University and used as athletic student aid were \$3,869,608 but are not included in the amount above.

**The total 233 spending in FY 2024 was \$1,107,701. The amount represented above totals \$995,827. The remaining amount of \$111,874 was spent on the OHOW Center Project.

YEAR-END UNRESTRICTED FUND BALANCES

Athletics Department year-end unrestricted fund balances = (\$237,343)

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 lower than projected for two straight fiscal years (\$98,000 in FY 2023 and \$88,000 in FY 2024). This combined with an unbudgeted adjustment in pay plan compensation has resulted in this two-year deficit. This should be tentatively reduced by 40-50% at the conclusion of FY 2025 and athletics will continue to work to eliminate this deficit and establish a positive surplus balance.

EXTERNAL AUDIT REPORTS

An external audit of the NCAA's Statement of Revenue and Expenses, for the year ending June 30, 2024, 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 continued at that rate to the end of FY 2022.

UWM completed the OHOW Center major capital project in February of 2024 at a budget of \$8,100,000, which included these collected fees and a donation from the Orthopaedic Hospital of Wisconsin. The OHOW Center 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. The segregated fee associated with that project ended in FY 2022.

Balance as of FY Year-End 2024: \$219,491

FY25 Projected Expenditures:

\$162,125 for one-time Athletic Capital Expenditures

FY26 Projected Expenditures:

\$57,365 for one-time Athletic Capital Expenditures

TOTAL OUTSTANDING DEBT & ANNUAL DEBT SERVICE

Total annual debt service = \$866,003

Total debt outstanding = \$1,516,956

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 = \$1,147,755

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

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

Tailwinds Endowment Fund

Bogey's Fund for Women's Basketball Fund

Athletics Department year-end unrestricted fund balances = \$26,454

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 2023-2024 Academic Progress Rate Report from the NCAA.

SPORT	2023-2024 APR SCORE	4-YEAR APR SCORE	NCAA 4-YR AVERAGE
BASEBALL	990	995	978
MEN'S BASKETBALL	1000	967	968
WOMEN'S BASKETBALL	964	991	981
MEN'S CROSS COUNTRY	1000	995	983
WOMEN'S CROSS COUNTRY	1000	991	988
MEN'S SOCCER	986	955	980
WOMEN'S SOCCER	1000	996	989
MEN'S SWIMMING	970	985	985
WOMEN'S SWIMMING	984	989	992
WOMEN'S TENNIS	1000	992	991
MEN'S TRACK	988	979	974
WOMEN'S TRACK	988	992	983
WOMEN'S VOLLEYBALL	1000	1000	989

THREE-YEAR APR TREND FOR HIGHEST REVENUE SPORTS

The following lists the single year APR scores for the three highest revenue sports during the 2021-22, 2022-23 and 2023-24 academic years. Please see Attachment C for the official Academic Progress Rate Reports from the NCAA.

HIGHEST REVENUE SPORTS	2021-2022	2022-2023	2023-2024
MEN'S BASKETBALL	977	977	1000
BASEBALL	1000	1000	990
WOMEN'S TRACK	994	994	988

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 for the 2022-2023 academic year.

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 2023-24 academic year. **Please see Attachment D for the official Graduation Success Rate Report (2017 freshmen cohort) from the NCAA that was released in December 2024.**

2014-17 COHORT GSR SCORES

Below is a summary of the 2014-17 cohort Graduate Success Rate report. **Please see Attachment D for the official Graduation Success Rate Report from the NCAA that was released in 2024.**

SPORT	GRADUATION SUCCESS RATE	FEDERAL GRADUATION RATE
BASEBALL	100	82
MEN'S BASKETBALL	83	25
WOMEN'S BASKETBALL	100	71
MEN'S SOCCER	90	65
WOMEN'S SOCCER	86	62
MEN'S SWIMMING	73	68
WOMEN'S SWIMMING	97	84
WOMEN'S TENNIS	100	38
MEN'S TRACK/CROSS COUNTRY	88	77
WOMEN'S TRACK/XC	89	79
WOMEN'S VOLLEYBALL	92	73

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 2021-22, 2022-23 and 2023-24 years. **Please see Attachment D for the 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
2015 FRESHMEN COHORT (reported in 2021-22)	47%	63%
2016 FRESHMEN COHORT (reported in 2022-23)	48%	78%
2017 FRESHMEN COHORT (reported in 2023-24)	51%	75%

GRADUATION SUCCESS RATE FOR THREE HIGHEST REVENUE WOMEN'S SPORTS

HIGHEST REVENUE WOMEN'S SPORTS	2021-22 (2012-2015 cohort)	2022-223 (2013-2016 cohort)	2023-2024 (2014-2017 cohort)
WOMEN'S TRACK	91%	92%	89%
WOMEN'S SOCCER	91%	95%	86%
WOMEN'S SWIM	100%	100%	97%

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 TRACK	88%	93%	88%

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>	3.48	23.88
<i>General Student Body</i>	3.18	21.95

GRADE POINT AVERAGE INFORMATION

GRADE POINT AVERAGE FOR ALL STUDENT-ATHLETES DURING THE 2023-2024 ACADEMIC YEAR:

Fall 2023: 3.391

Spring 2024: 3.447

FALL 2023 STUDENT-ATHLETE GRADE POINT AVERAGE PER SPORT

ALL SPORTS (Active Roster)	FALL 2023 GPA	CUMULATIVE GPA
Men's Baseball	3.305	3.346
Men's Basketball	2.630	2.721
Men's Cross Country	3.560	3.530
Men's Soccer	3.365	3.363
Men's Swimming and Diving	2.991	3.229
Men's Track and Field	3.429	3.349
Women's Basketball	3.541	3.526
Women's Cross Country	3.486	3.541
Women's Soccer	3.653	3.627
Women's Swimming and Diving	3.330	3.346
Women's Tennis	3.911	3.888
Women's Track & Field	3.548	3.589
Women's Volleyball	3.855	3.704
	3.391	3.443

SPORTS (HIGHEST TO LOWEST GPA)	FALL 2023 GPA	CUMULATIVE GPA
Women's Tennis	3.911	3.888
Women's Volleyball	3.855	3.704
Women's Soccer	3.653	3.627
Men's Cross Country	3.560	3.530
Women's Track & Field	3.548	3.589
Women's Basketball	3.541	3.526
Women's Cross Country	3.486	3.541
Men's Track & Field	3.429	3.349

Men's Soccer	3.365	3.363
Women's Swim & Dive	3.330	3.424
Men's Baseball	3.305	3.346
Men's Swimming & Diving	2.991	3.229
Men's Basketball	2.630	2.721

SPRING 2024 STUDENT-ATHLETE GRADE POINT AVERAGE PER SPORT

ALL SPORTS (Active Roster)	SPRING 2024 GPA	CUMULATIVE GPA
Men's Baseball	3.307	3.342
Men's Basketball	2.938	2.856
Men's Cross Country	3.419	3.516
Men's Soccer	3.404	3.371
Men's Swimming and Diving	3.171	3.299
Men's Track and Field	3.305	3.352
Women's Basketball	3.508	3.529
Women's Cross Country	3.512	3.560
Women's Soccer	3.689	3.645
Women's Swimming and Diving	3.507	3.451
Women's Tennis	3.815	3.873
Women's Track and Field	3.639	3.624
Women's Volleyball	3.803	3.696
	3.447	3.462

SPORT (HIGHEST TO LOWEST GPA)	SPRING 2024 GPA	CUMULATIVE GPA
Women's Tennis	3.815	3.873
Women's Volleyball	3.803	3.696
Women's Soccer	3.689	3.645
Women's Track & Field	3.639	3.624
Women's Cross Country	3.512	3.560
Women's Basketball	3.508	3.529
Women's Swimming & Diving	3.507	3.451
Men's Cross Country	3.419	3.516
Men's Soccer	3.404	3.371
Baseball	3.307	3.342
Men's Track & Field	3.305	3.352
Men's Swimming & Diving	3.171	3.299
Men's Basketball	2.938	2.856

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	15	4.75%	2.18%
ACTUARIAL SCIENCE	2	0.63%	0.32%
ARCHITECTURAL STUDIES	5	1.58%	2.22%
BIOCHEMISTRY	5	1.58%	0.73%
BIOLOGICAL SCIENCE	6	1.90%	2.41%
BIOMEDICAL ENGINEERING	3	0.95%	0.46%
BIOMEDICAL SCIENCES	1	0.32%	0.06%
BUSINESS	27	8.54%	3.79%
CHEMISTRY	2	0.63%	0.48%

CIVIL ENGINEERING	3	0.95%	0.80%
COMMUNICATION	17	5.38%	1.44%
COMPUTER SCIENCE	9	2.85%	2.95%
CONSERVATION SCIENCE	5	1.58%	1.10%
COUNSELING	2	0.63%	0.24%
CRIMINAL JUSTICE & CRIMINOLOGY	8	2.48%	2.17%
ECONOMICS	4	1.27%	1.06%
EDUCATION	9	2.85%	4.47%
ELECTRICAL ENGINEERING	4	1.27%	1.06%
ENGLISH	2	0.63%	1.16%
FILM	3	0.95%	2.53%
FINANCE	20	6.33%	3.29%
FRESHWATER SCIENCE	1	0.32%	0.01%
HISTORY	1	0.32%	0.93%
HUMAN RESOURCES	1	0.32%	0.82%
INFO SCIENCE & TECH	1	0.32%	2.71%
JOURNALISM, ADVERTISING, & MEDIA STUDIES	9	2.85%	1.87%
KINESIOLOGY	21	6.52%	1.25%
MARKETING	27	8.54%	4.06%
MATERIALS ENGINEERING	1	0.32%	0.15%
MATHEMATICS	2	0.63%	0.34%
MECHANICAL ENGINEERING	11	3.48%	2.20%
NEUROSCIENCE	2	0.63%	1.43%
NURSING	14	4.43%	4.74%
PHILOSOPHY	3	0.95%	0.32%
PHYSICS	2	0.63%	0.31%

POLITICAL SCIENCE	2	0.63%	1.43%
PSYCHOLOGY	17	5.38%	6.62%
SOCIOLOGY	1	0.32%	0.79%
SPANISH	1	0.32%	0.74%
SUPPLY CHAIN & OPERATIONS	6	1.90%	1.06%
UNDECIDED	8	2.53%	3.49%

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

2023-2024 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, 2024.

INTERCOLLEGIATE ATHLETICS BUDGET REPORT

UWM'S AUDITED NCAA FINANCIAL REPORT FOR 2023-2024

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, 2024. 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 are no longer required by the conference office. The NCAA now only requires an attestation by Chancellors, Presidents and Athletic Directors that the institution understands its obligation related to institutional control. Additionally Athletic Directors attest that the policies, procedures and practices of the institution, its staff members and representatives of athletics interests are in compliance with the Association's legislation. Going forward, an informal review should take place every 4 years to effectively support this attestation.

Please see Attachment F for the 2015 Horizon League Compliance Review Report.

NCAA VIOLATIONS REPORT

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.

Women's Basketball	Two women's basketball student-athletes, who were previously cleared by the NCAA Eligibility Status, did not re-request final amateurism after submitting additional information for certification.	09/29/2023	Two student-athletes were cleared through the eligibility center for amateurism status during the summer of 2022. The athletic compliance office reviewed their initial eligibility as part of the fall 2022 academic certification process. Following that review, the athletic compliance office received a forwarded email from the NCAA Eligibility Center via the conference office. This email explained that certain incoming student-athletes had incomplete sports participation information. It explained that institutions could ask those student-athletes to update that information. In an abundance of caution, the athletic compliance office worked to update that information for the student-athletes noted in the institutional eligibility center open tasks report. For the two student-athletes, they submitted additional information for their sports participation responses, but did not re-request their final amateurism.	<ul style="list-style-type: none"> • Institution spoke with the Eligibility Center staff regarding the incomplete sports participation. • The EC staff is planning on making several updates to the incomplete sports participation task, including not allowing the student to request final amateurism certification if there is information missing from the student's profile. • In addition, the institution is reviewing its initial eligibility procedures across the board and with a specific focus on avoiding this issue for the future.
Women's Volleyball	Prospective student-athlete participated in a promotional "serve around the world" event during intermission of a volleyball contest.	10/06/2023	Prospective student-athlete took an unofficial visit to campus. The PSA attended the women's volleyball game on October 6, 2023. During intermission, one of the student workers selected the PSA to participate in a promotional "serve around the world" event. The PSA participated in the event, but there was no prize for the event. The PSA's first name was announced over the PA.	<ul style="list-style-type: none"> • The athletic compliance office will conduct rules education with the student workers regarding the publicity and tryout rules. • In addition, the compliance office will review these same rules with all coaches at its next monthly compliance meeting.
Women's Basketball	A women's basketball coach conducted an evaluation at a practice involving a nonscholastic team during a recruiting period that is limited only to scholastic activities and events.	10/16/2023	Women's basketball head coach attended an open gym involving a nonscholastic team, Example Academy. Example Academy was previously affiliated with a different institution, Apex Learning Virtual School from 9-7-2022 to 9-8-2023. Example Academy was in the process of getting affiliation with another institution, however, the administrators for Example	<ul style="list-style-type: none"> • Rules education for Men's and Women's Basketball regarding determination of scholastic team. • Reduced the permissible number of recruiting opportunities for involved PSAs by one and counted the impermissible evaluation as one of the permissible seven. • Reduced WBB recruiting person days from 65 to 63.

			Academy had not done so prior to the open gym on 10-16-2023.	
Women's Basketball	Assistant women's basketball coach had a phone conversation with a potential transfer student-athlete prior to the student-athlete entering the transfer portal.	03/17/2024	Assistant coach is a former professional basketball player and has made many contacts with youth coaches over the years. She was contacted by a youth coach. The conversation turned to the coaches daughter, who is a current student-athlete at another 4-year institution. The assistant coach agreed to call the daughter to discuss the transfer process.	<ul style="list-style-type: none"> • The program has ceased all communication with the student. The program will no longer recruit the student. The head coach will also call the head coach at the other university to inform them of the situation and to apologize. • The compliance office will conduct rules education with the women's basketball staff regarding the transfer portal and transfer rules. • The assistant coach will be precluded from call or sending recruiting/materials correspondence to any PSA for one week. • Although the institution is no longer recruiting the student-athlete, the institution is aware for circumstances involving NCAA Division I Bylaw 13.1.1.3 violations, a student-athlete is not eligible to use the uniform one-time transfer exception as an undergraduate or postgraduate transfer at the reporting institution. • Moreover, if a student-athlete in that scenario has their eligibility restored through student-athlete reinstatement, they would need to be certified to compete under either a different transfer exception or file a legislative relief transfer waiver through RSRO.

2024-25 SELF-REPORTED NCAA VIOLATIONS

SPORT	DESCRIPTION OF RULE	DATE	DESCRIPTION OF VIOLATION	ACTION TAKEN
Men's Basketball/ADMIN	Recruiting / Transfer Portal	03/24/2025	Compliance officer entered a men's basketball student-athlete's name on the evening of Friday, March 21, 2025. Two student-athletes were entered at approximately the same time. The other student-athlete is a post-graduate transfer and can enter the transfer portal in advance of the regular transfer portal window. The compliance officer entered the student-athlete's information on his cell phone and neglected to double check the transfer portal windows / graduation status of the student-athlete. The student-athletes were provided rules education and completed the rules education module and completed the institution's transfer notification form prior to be entered into the portal.	<ul style="list-style-type: none">Per similar cases (e.g., 1195478) compliance office will review the transfer portal windows and the transfer portal policy and procedure to ensure similar violations do not occur in the future. The compliance office will also review the topic at it's next monthly coaches compliance meeting.

Men's Basketball	Official Visits, Recruiting	6/20/2024	<p>The men's basketball program provided three separate prospective student-athletes with an additional flight for a family member to accompany the PSA. While preparing for an official visit for an unrelated PSA, the compliance office discovered that the PSA had previously taken a post-high school visit to UW-Milwaukee. The team had already purchased plane tickets for the family members to attend. The compliance office worked with the conference office to confirm that it would be permissible for this PSA to reimburse the university for the cost of the tickets, given that tickets were already purchased and flight prices had significantly increased. It was made clear at the time that this was a one-time exception and could not be used for future official visits. Unfortunately, the men's basketball assistant coach/general manager misinterpreted and thought it would be permissible to prepay for additional flights and seek reimbursement at a later time for PSAs. There were three such official visits that were conducted between June-September 2024. The violation was discovered by the athletic compliance office while reviewing documentation for official visits.</p>	<ul style="list-style-type: none"> • Institution is issuing a letter of admonishment to the men's basketball assistant coach/general manager. The athletic compliance office also discussed the issue at its most recent monthly compliance meeting with all coaches/staff. The athletic compliance office and basketball staff discussed improved ways to pay for additional flights in the future (e.g., reimbursing the family instead of vice versa). One student-athlete, Esyah Pippa-White has been declared ineligible pending reinstatement connected with this violation. Esyah has made his repayment to the university already. The institution is continuing to seek repayment from the other involved student-athletes and will request their reinstatement if and when that becomes necessary.
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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, 2024. 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 \$76,000 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:

- Medical Expenses and Insurance (category 37) was increased by \$146,500 to reclassify \$129,000 from Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University (category 24) and \$17,500 from Other Operating Expenses (category 40) related to medical services provided by third parties as part of sponsorship contracts.

Additionally, we identified \$4,315 of immaterial adjustments which UW-Milwaukee chose to record in the SRE.

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

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.

3. Identified 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 materiality 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 during the reporting period with state appropriations, institutional authorizations, and/or other corroborative supporting documentation, and recalculate totals.

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

7. **Student Fees.** Compared and agreed student fees reported by UW-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 materiality were observed as a result of these procedures.

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

No exceptions equal to or over materiality 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 materiality 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.

No exceptions equal to or over materiality were observed as a result of these procedures.

17. **Conference Distributions (Non-Media and Non-Football Bowl) and Conference Distributions of Football Bowl Generated Revenue.** The NCAA agreed-upon procedures guidelines require that we obtain and inspect agreements related to UW-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.

No exceptions equal to or over materiality were observed as a result of these procedures.

20. **Sports Camp Revenues.** The NCAA agreed-upon procedures guidelines require that we inspect sports camp contract(s) between UW-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, revenues derived from the athletics restricted endowment and investments income category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

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

Per management, revenues derived from the other operating 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 32 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 Calculation for Revenue Distribution Equivalencies (CRDE) report. University management represented that each of the differences noted was a result of the award being based on an estimate (as shown on the CRDE) 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 materiality 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 materiality 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 materiality 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 materiality 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 April and June. 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 materiality 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 materiality 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 materiality 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 materiality 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 materiality 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 any capital expenditure over materiality, which amounted to 74% of the balance to validate existence of transactions and accuracy of recording, and recalculated totals.

No exceptions equal to or over materiality 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, 2024. 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 Office of Internal Audit to be independent.

UW System Office of Internal Audit
Madison, Wisconsin

January 6, 2025

Attachments:

- Attachment A: *Statement of Revenues and Expenses*
- Attachment B: Comparisons of Major Revenue and Expense Categories for the Year Ended June 30, 2024
- Attachment C: Notes to *Statement of Revenues and Expenses* for the Year Ended June 30, 2024

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
Adam Thompson, Director of Athletics Business Operations
Drew Knab, Associate Vice Chancellor for Business and Financial Services
Tony Helmke, Controller
Kathryn Amato, Compliance and Ethics Officer
Sue Weslow, Chief of Staff to the Chancellor
Lori Stortz, Chief Audit Executive, UW System Office of Internal Audit
Jess Lathrop, Chief of Staff, Universities of Wisconsin, Office of the President

ATTACHMENT A: STATEMENT OF REVENUES AND EXPENSES

UNIVERSITY OF WISCONSIN-MILWAUKEE ATHLETICS DEPARTMENT STATEMENT OF REVENUES AND EXPENSES FOR THE YEAR ENDED JUNE 30, 2024 (Unaudited)

		MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL	PRIOR YEAR	VARIANCE
REVENUES:								
1 Ticket Sales	\$	174,890	\$ 10,248	\$ 45,101	\$ -	\$ 230,239	\$ 286,963	\$ (56,724)
2 Direct State or Other Government Support		150	600	600	2,550	3,900	2,550	1,350
3 Student Fees		-	-	-	6,455,937	6,455,937	6,098,887	357,050
4 Direct Institutional Support		420,164	325,488	3,358,361	871,794	4,975,807	7,440,428	(2,464,621)
5 Less: Transfers to Institution		-	-	-	-	-	-	-
6 Indirect Institutional Support		-	-	-	467,000	467,000	467,000	-
Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees								
6A		-	-	-	135,096	135,096	237,729	(102,633)
7 Guarantees		155,000	4,630	95,917	-	255,547	303,248	(47,701)
8 Contributions		162,823	99,069	349,033	578,988	1,189,913	1,956,568	(766,655)
9 In-Kind		-	-	-	-	-	-	-
10 Compensation and Benefits Provided by a Third Party		-	-	-	-	-	-	-
11 Media Rights		-	-	-	-	-	-	-
12 NCAA Distributions		-	-	14,950	658,706	673,656	675,383	(1,727)
13 Conference Distributions (Non Media and Non Football Bowl)		25,000	25,000	5,969	-	55,969	61,130	(5,161)
13A Conference Distributions of Football Bowl Generated Revenue		-	-	-	-	-	-	-
14 Program, Novelty, Parking and Concession Sales		-	-	-	480	480	3,276	(2,796)
15 Royalties, Licensing, Advertisement and Sponsorships		62,069	27,618	80,158	571,581	741,426	686,541	54,885
16 Sports Camp Revenues		-	-	-	-	-	-	-
17 Athletics Restricted Endowment and Investments Income		-	-	-	7,787	7,787	-	7,787
18 Other Operating Revenue		-	-	2,250	27,867	30,117	17,149	12,968
19 Football Bowl Revenues		-	-	-	-	-	-	-
Total Operating Revenues		1,000,096	492,653	3,952,339	9,777,786	15,222,874	18,236,852	(3,013,978)
EXPENSES:								
20 Athletic Student Aid	\$559,783	\$520,322	\$3,612,805	\$0	4,692,910	4,543,769	149,141	
21 Guarantees	\$77,000	\$3,000	\$14,770	\$0	94,770	66,398	28,372	
Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities								
22	\$865,958	\$509,418	\$1,503,822	\$0	2,879,198	2,718,601	160,597	
Coaching Salaries, Benefits and Bonuses Paid by a Third Party								
23	-	-	-	-	-	-	-	
Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities								
24	\$125,988	\$90,534	\$1,837	\$2,511,585	2,729,944	2,393,856	336,088	
Support Staff/Administrative Compensation, Benefits and Bonuses Paid by Third Party								
25	-	-	-	-	-	-	-	
26 Severance Payments	1,680	-	-	-	1,680	250,043	(248,363)	
27 Recruiting	68,315	31,579	45,539	-	145,433	167,396	(21,963)	
28 Team Travel	339,488	163,386	861,053	-	1,363,927	1,379,522	(15,595)	
29 Sports Equipment, Uniforms and Supplies	94,541	57,941	320,520	-	473,002	455,554	17,448	
30 Game Expenses	277,057	85,773	82,033	1,901	446,764	430,982	15,782	
31 Fund Raising, Marketing and Promotion	36,487	14,987	28,295	109,131	188,900	221,509	(32,609)	
32 Sport Camp Expenses	-	-	-	-	-	-	-	
33 Spirit Groups	17,825	10,000	-	63,133	90,958	91,089	(131)	
34 Athletic Facilities Debt Service, Leases and Rental Fees	132,000	-	89,347	135,096	356,443	508,744	(152,301)	
35 Direct Overhead and Administrative Expenses	5,520	3,098	9,915	369,764	388,297	469,679	(81,382)	
36 Indirect Institutional Support	-	-	-	467,000	467,000	467,000	-	
37 Medical Expenses and Insurance	480	223	-	380,558	381,261	359,849	21,412	
38 Memberships and Dues	1,595	1,390	3,002	8,195	14,182	19,182	(5,000)	
39 Student-Athlete Meals (Non-Travel)	30,444	16,887	5,660	44,148	97,139	106,673	(9,534)	
40 Other Operating Expenses	42,826	38,562	61,626	278,153	421,167	423,758	(2,591)	
41 Football Bowl Expenses	-	-	-	-	-	-	-	
41A Football Bowl Expenses - Coaching Compensation/Bonuses	-	-	-	-	-	-	-	
Total Operating Expenses	2,676,987	1,547,100	6,640,224	4,368,664	15,232,975	15,073,604	159,371	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	\$ (1,676,891)	\$ (1,054,447)	\$ (2,687,885)	\$ 5,409,122	\$ (10,101)	\$ 3,163,248	\$ (3,173,349)	

ATTACHMENT A: STATEMENT OF REVENUES AND EXPENSES – CONTINUED

Other Reporting Items:

	<u>Total</u>	<u>Prior Year</u>	<u>Variance</u>
✓ 50 Excess Transfers to Institution	\$ -	\$ -	\$ -
✓ 51 Conference Realignment Expenses	-	-	-
✓ 52 Total Athletics Related Debt	1,516,956	2,301,873	\$ (784,917)
✓ 53 Total Institutional Debt	130,131,104	133,946,753	\$ (3,815,649)
✓ 54 Value of Athletics Dedicated Endowments*	1,199,041	1,105,640	\$ 93,401
✓ 55 Value of Institutional Endowments*	14,754,355	13,521,325	\$ 1,233,030
✓ 56 Total Athletics Related Capital Expenditures	133,021	1,620,915	\$ (1,487,894)

* Per NCAA instructions, the value of institutional endowments does not contain the UW-Milwaukee Foundation. Whereas the value of athletics dedicated endowments does.

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, 2024**

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	2023-2024 Amount	Prior Year Amount	Variance	Explanation
#4 Direct Institutional Support	\$4,975,807	\$7,440,428	\$(2,464,621) or -33%	In the prior year, this category included \$2.4 million for the payoff of the Athletics Department deficit.

Based upon the above-stated criteria, there were no revenue account variances from budget estimates which required an explanation.

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

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

NCAA Category	2023-2024 Amount	Prior Year Amount	Variance	Explanation
#24 Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University	\$2,729,944	\$2,393,856	\$336,088 or 14%	In the current year, the university implemented a tiered pay plan in which staff with annual salaries under \$55,000 received higher percentage increases. Many of the Athletics Department support staff fell into this category which contributed to a higher expense when compared to the prior year.

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

NCAA Category	2023-2024 Amount	Budgeted Amount	Variance	Explanation
#24 Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University	\$2,729,944	\$2,462,428	\$267,516 or 11%	In the current year, the university implemented a tiered pay plan in which staff with annual salaries under \$55,000 received higher percentage increases. Many of the Athletics Department support staff fell into this category which contributed to a higher expense than what was budgeted.

**ATTACHMENT C: NOTES TO STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024
(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, 2024, 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 UW System Board of Regents, 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 Counties. UW-Milwaukee closed the Washington County campus on June 30, 2024. 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 \$1,189,913. The UW-Milwaukee Foundation accounted for 98.3% of donations received by the UW-Milwaukee Athletics Departments during FY 2024.

Note 4: Total Athletics-Related Debt

The amount of "Total Athletics-Related Debt" on line 52 of the SRE (\$1,516,956) 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 2024 and charged to the Athletics Department amounted to \$135,822.

A roll-forward of debt follows:

Balance of athletics-related debt on 6/30/23	\$2,301,873
Principal payments	<u>(784,917)</u>
Balance of athletics-related debt on 6/30/24	<u>\$1,516,956</u>

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

Fiscal Year	Principal	Interest	Total
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	240,789	43,518	284,307
2030-2043	721,030	117,347	838,377
Total	\$ 1,516,956	\$ 396,185	\$ 1,913,141

Note 5: Total Athletics-Related Capital Expenditures

The amount of “Total Athletics-Related Capital Expenditures” on line 56 of the SRE (\$133,021) is not included, or accounted for, elsewhere in the “Expenses” section of the SRE (as permitted by the NCAA 2024 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, 2024 (Unaudited)

		MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL	PRIOR YEAR	VARIANCE
REVENUES:								
1	Ticket Sales	\$ 174,890	\$ 10,248	\$ 45,101	\$ -	\$ 230,239	\$ 286,963	\$ (56,724)
2	Direct State or Other Government Support	150	600	600	2,550	3,900	2,550	1,350
3	Student Fees	-	-	-	6,455,937	6,455,937	6,098,887	357,050
4	Direct Institutional Support	420,164	325,488	3,358,361	871,794	4,975,807	7,440,428	(2,464,621)
5	Less: Transfers to Institution	-	-	-	-	-	-	-
6	Indirect Institutional Support	-	-	-	467,000	467,000	467,000	-
Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees								
6A		-	-	-	135,096	135,096	237,729	(102,633)
7	Guarantees	155,000	4,630	95,917	-	255,547	303,248	(47,701)
8	Contributions	162,823	99,069	349,033	578,988	1,189,913	1,956,568	(766,655)
9	In-Kind	-	-	-	-	-	-	-
10	Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-	-
11	Media Rights	-	-	-	-	-	-	-
12	NCAA Distributions	-	-	14,950	658,706	673,656	675,383	(1,727)
13	Conference Distributions (Non Media and Non Football Bowl)	25,000	25,000	5,969	-	55,969	61,130	(5,161)
13A	Conference Distributions of Football Bowl Generated Revenue	-	-	-	-	-	-	-
14	Program, Novelty, Parking and Concession Sales	-	-	-	480	480	3,276	(2,796)
15	Royalties, Licensing, Advertisement and Sponsorships	62,069	27,618	80,158	571,581	741,426	686,541	54,885
16	Sports Camp Revenues	-	-	-	-	-	-	-
17	Athletics Restricted Endowment and Investments Income	-	-	-	7,787	7,787	-	7,787
18	Other Operating Revenue	-	-	2,250	27,867	30,117	17,149	12,968
19	Football Bowl Revenues	-	-	-	-	-	-	-
Total Operating Revenues		1,000,096	492,653	3,952,339	9,777,786	15,222,874	18,236,852	(3,013,978)
EXPENSES:								
20	Athletic Student Aid	\$559,783	\$520,322	\$3,612,805	\$0	4,692,910	4,543,769	149,141
21	Guarantees	\$77,000	\$3,000	\$14,770	\$0	94,770	66,398	28,372
Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities								
22		\$865,958	\$509,418	\$1,503,822	\$0	2,879,198	2,718,601	160,597
Coaching Salaries, Benefits and Bonuses Paid by a Third Party								
23		-	-	-	-	-	-	-
Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities								
24		\$125,988	\$90,534	\$1,837	\$2,511,585	2,729,944	2,393,856	336,088
Support Staff/Administrative Compensation, Benefits and Bonuses Paid by Third Party								
25		-	-	-	-	-	-	-
26	Severance Payments	1,680	-	-	-	1,680	250,043	(248,363)
27	Recruiting	68,315	31,579	45,539	-	145,433	167,396	(21,963)
28	Team Travel	339,488	163,386	861,053	-	1,363,927	1,379,522	(15,595)
29	Sports Equipment, Uniforms and Supplies	94,541	57,941	320,520	-	473,002	455,554	17,448
30	Game Expenses	277,057	85,773	82,033	1,901	446,764	430,982	15,782
31	Fund Raising, Marketing and Promotion	36,487	14,987	28,295	109,131	188,900	221,509	(32,609)
32	Sport Camp Expenses	-	-	-	-	-	-	-
33	Spirit Groups	17,825	10,000	-	63,133	90,958	91,089	(131)
34	Athletic Facilities Debt Service, Leases and Rental Fees	132,000	-	89,347	135,096	356,443	508,744	(152,301)
35	Direct Overhead and Administrative Expenses	5,520	3,098	9,915	369,764	388,297	469,679	(81,382)
36	Indirect Institutional Support	-	-	-	467,000	467,000	467,000	-
37	Medical Expenses and Insurance	480	223	-	380,558	381,261	359,849	21,412
38	Memberships and Dues	1,595	1,390	3,002	8,195	14,182	19,182	(5,000)
39	Student-Athlete Meals (Non-Travel)	30,444	16,887	5,660	44,148	97,139	106,673	(9,534)
40	Other Operating Expenses	42,826	38,562	61,626	278,153	421,167	423,758	(2,591)
41	Football Bowl Expenses	-	-	-	-	-	-	-
41A	Football Bowl Expenses - Coaching Compensation/Bonuses	-	-	-	-	-	-	-
Total Operating Expenses		2,676,987	1,547,100	6,640,224	4,368,664	15,232,975	15,073,604	159,371
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES		\$ (1,676,891)	\$ (1,054,447)	\$ (2,687,885)	\$ 5,409,122	\$ (10,101)	\$ 3,163,248	\$ (3,173,349)

ATTACHMENT A: STATEMENT OF REVENUES AND EXPENSES – CONTINUED

Other Reporting Items:

	<u>Total</u>	<u>Prior Year</u>	<u>Variance</u>
✓ 50 Excess Transfers to Institution	\$ -	\$ -	\$ -
✓ 51 Conference Realignment Expenses	-	-	-
✓ 52 Total Athletics Related Debt	1,516,956	2,301,873	\$ (784,917)
✓ 53 Total Institutional Debt	130,131,104	133,946,753	\$ (3,815,649)
✓ 54 Value of Athletics Dedicated Endowments*	1,199,041	1,105,640	\$ 93,401
✓ 55 Value of Institutional Endowments*	14,754,355	13,521,325	\$ 1,233,030
✓ 56 Total Athletics Related Capital Expenditures	133,021	1,620,915	\$ (1,487,894)

* Per NCAA instructions, the value of institutional endowments does not contain the UW-Milwaukee Foundation. Whereas the value of athletics dedicated endowments does.

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, 2024**

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	2023-2024 Amount	Prior Year Amount	Variance	Explanation
#4 Direct Institutional Support	\$4,975,807	\$7,440,428	\$(2,464,621) or -33%	In the prior year, this category included \$2.4 million for the payoff of the Athletics Department deficit.

Based upon the above-stated criteria, there were no revenue account variances from budget estimates which required an explanation.

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

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

NCAA Category	2023-2024 Amount	Prior Year Amount	Variance	Explanation
#24 Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University	\$2,729,944	\$2,393,856	\$336,088 or 14%	In the current year, the university implemented a tiered pay plan in which staff with annual salaries under \$55,000 received higher percentage increases. Many of the Athletics Department support staff fell into this category which contributed to a higher expense when compared to the prior year.

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

NCAA Category	2023-2024 Amount	Budgeted Amount	Variance	Explanation
#24 Support Staff/ Administrative Compensation, Benefits and Bonuses paid by the University	\$2,729,944	\$2,462,428	\$267,516 or 11%	In the current year, the university implemented a tiered pay plan in which staff with annual salaries under \$55,000 received higher percentage increases. Many of the Athletics Department support staff fell into this category which contributed to a higher expense than what was budgeted.

**ATTACHMENT C: NOTES TO STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024
(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, 2024, 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 UW System Board of Regents, which is a unit of the State of Wisconsin.

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Note 3: Contributions

Revenue from contributions (line 8 of the SRE) was \$1,189,913. The UW-Milwaukee Foundation accounted for 98.3% of donations received by the UW-Milwaukee Athletics Departments during FY 2024.

Note 4: Total Athletics-Related Debt

The amount of "Total Athletics-Related Debt" on line 52 of the SRE (\$1,516,956) 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 2024 and charged to the Athletics Department amounted to \$135,822.

A roll-forward of debt follows:

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Balance of athletics-related debt on 6/30/24	<u>\$1,516,956</u>

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

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Note 5: Total Athletics-Related Capital Expenditures

The amount of “Total Athletics-Related Capital Expenditures” on line 56 of the SRE (\$133,021) is not included, or accounted for, elsewhere in the “Expenses” section of the SRE (as permitted by the NCAA 2024 Agreed-Upon Procedures Guidelines).

ATTACHMENT C

NCAA Division I 2023 - 2024 Academic Progress Rate Institutional Report

Institution: University of Wisconsin-Milwaukee

Date of Report: 04/08/2025

This report is based on NCAA Division I Academic Progress Rate (APR) data submitted by the institution for the 2020-21, 2021 -22, 2022-23 and 2023-24 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	2023 - 2024 (N)	Multiyear Rate	2023 - 2024	Multiyear Rate	2023 - 2024
Baseball	995 (118)	N/A	990 (27)	996	1,000	994	978
Men's Basketball	967 (53)	N/A	1,000 (13)	962	1,000	973	1,000
Men's Cross Country	995 (54)	N/A	1,000 (13)	1,000	1,000	989	1,000
Men's Soccer	955 (88)	N/A	986 (23)	987	1,000	919	970
Men's Swimming	985 (118)	N/A	970 (27)	974	961	996	979
Men's Track	979 (164)	N/A	988 (45)	972	989	983	988
Women's Basketball	991 (61)	N/A	964 (15)	983	967	990	962
Women's Cross Country	991 (58)	N/A	1,000 (10)	991	1,000	990	1,000
Women's Soccer	996 (136)	N/A	1,000 (37)	996	1,000	996	1,000
Women's Swimming	989 (141)	N/A	984 (32)	981	968	996	1,000
Women's Tennis	992 (32)	N/A	1,000 (8)	1,000	1,000	982	1,000
Women's Track	992 (189)	N/A	988 (44)	992	989	991	987
Women's Volleyball	1,000 (52)	N/A	1,000 (12)	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

2014 - 2017 Cohorts: University of Wisconsin-Milwaukee

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	100	82	Basketball	100	71
Basketball	83	25	Beach Volleyball	-	-
CC/Track	88	77	Bowling	-	-
Fencing	-	-	CC/Track	89	79
Football	-	-	Crew/Rowing	-	-
Golf	-	-	Fencing	-	-
Gymnastics	-	-	Field Hockey	-	-
Ice Hockey	-	-	Golf	-	-
Lacrosse	-	-	Gymnastics	-	-
Mixed Rifle	-	-	W. Ice Hockey	-	-
Skiing	-	-	Lacrosse	-	-
Soccer	90	65	Skiing	-	-
Swimming	73	68	Soccer	86	62
Tennis	-	-	Softball	-	-
Volleyball	-	-	Swimming	97	84
Water Polo	-	-	Tennis	100	38
Wrestling	-	-	Volleyball	92	73
Men's Non-NCAA	-	-	Water Polo	-	-
Sponsor. Sports	-	-	Women's Non-NCAA Sponsor.	-	-
			Sports		

ATTACHMENT E

2023-2024 (2014-17 Cohort) Graduation Success Rate (GSR)														
	Cleveland State	Detroit	Green Bay*	IU Indy	Northern Kentucky	Oakland	PFW	RMU	Wright State	YSU	UW-MKE	UWM Rank	Horizon League Ave	DI Average
Baseball	N/A	N/A	N/A	N/A	88	90	79	N/A	91	86	100	1/6	89	90
Men's Basketball	100	57	100	100	89	80	100	100	89	82	83	8/11	89	85
Men's CC/Track	N/A	88	75	88	90	72	92	N/A	88	73	88	T3/9	84	84
Men's Soccer	76	94	100	100	93	73	79	100	65	N/A	90	5/10	85	89
Men's Swimming	82	N/A	88	90	N/A	88	N/A	N/A	N/A	N/A	73	6/6	84	92
Women's Basketball	100	92	100	100	100	88	80	100	100	92	100	T1/11	96	93
Women's CC/Track	87	96	100	94	96	96	82	100	92	76	89	8/11	92	92
Women's Soccer	100	100	93	100	87	94	95	100	97	86	86	T10/11	94	96
Women's Swimming	96	N/A	95	100	N/A	95	N/A	N/A	N/A	95	97	2/6	96	97
Women's Tennis	89	N/A	N/A	100	100	100	N/A	N/A	N/A	88	100	T1/6	95	97
Volleyball	90	N/A	100	100	92	100	100	91	100	85	92	T6/10	95	95
Overall GSR	91	91	94	95	92	87	89	92	89	80	89	T7/11	89.9	90
Single Year GSR														
Overall Fed Rate	67	69	71	78	72	71	63	62	65	66	71	T3/11	69	68
Student Body Fed Rate	49	70	38	55	50	57	36	66	44	50	46	8/11	51	70
Single Yr Fed Rate	64	61	64	79	78	71	59	62	67	73	78	T2/11	69	68
Single Yr Student Body	49	68	55	53	50	57	33	65	46	53	48	8/11	52	70

*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>

2022-2023 Academic Progress Rate Scores (APR)														
	Cleveland		Green						Youngstown	Northern		UWM	DI	Horizon League
	State	Detroit	Bay	Oakland	IU Indy	PFW	RMU	Wright State	State	Kentucky	UW-MKE	Rank	Average	Ave
Baseball	NA	NA	NA	956	NA	957	NA	993	988	989	995	1/6	978	980
Men's Basketball	955	935	926	957	989	978	972	973	969	989	930	10/11	968	961
Men's Cross Country	N/A	1000	964	986	985	995	957	1000	972	1000	995	T4/10	984	985
Men's Soccer	985	973	957	965	997	943	992	965	N/A	970	962	8/10	980	971
Men's Swimming	983	N/A	987	966	979	N/A	N/A	N/A	982	N/A	985	2/6	985	980
Men's Track	N/A	971	N/A	953	981	960	N/A	1000	974	1000	977	3/7	974	977
Women's Basketball	977	937	995	991	980	995	995	981	986	1000	1000	T1/11	981	985
Women's Cross Country	1000	1000	983	995	995	960	979	987	996	1000	988	7/11	988	989
Women's Soccer	988	987	960	985	1000	992	997	987	993	997	994	4/11	989	989
Women's Swimming	987	N/A	966	992	989	N/A	N/A	N/A	992	N/A	989	T3/6	992	986
Women's Tennis	1000	N/A	N/A	1000	1000	N/A	N/A	N/A	1000	1000	992	6/6	991	999
Women's Track	979	984	N/A	977	997	973	982	990	984	1000	992	3/10	983	986
Volleyball	1000	N/A	974	1000	989	989	1000	1000	1000	995	1000	T1/10	989	995

ATTACHMENT F



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

Dear Jessica:

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

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

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

Sincerely,

Kyle Fairchild
Assistant Commissioner for Governance and Compliance

Cc: Amanda Braun, Athletics Director

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

A. Governance and Institutional Control

Current Strengths:

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

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

Suggestion for Improvement:

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

B. Eligibility Certification

Current Strengths:

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

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

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

Suggestions for Improvement:

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

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

C. Academic Support

Current Strengths:

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

Suggestion for Improvement:

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

D. Financial Aid Monitoring

Current Strengths:

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

Suggestion for Improvement:

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

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

E. Recruitment Monitoring

Current Strengths:

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

Suggestions for Improvement:

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

F. Playing and Practice Season and Outside Competition

Current Strengths:

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

Suggestion for Improvements:

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

G. Rules Education

Current Strengths:

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

H. Amateurism, Extra Benefits, Boosters and Agents

Current Strengths:

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

Suggestion for Improvements:

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

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

I. Camps and Clinics

Current Strengths:

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

Suggestion for Improvements:

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

J. Student-Athlete Employment

Current Strengths:

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

K. Student-Athlete Welfare

Current Strengths:

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

Suggestion for Improvements:

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

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

ATTACHMENT G

NCAA Oversight Certification Letter

May 9, 2025

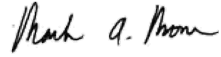
Amy B. Bogost, Board of Regents President
Jay O. Rothman, Universities of Wisconsin President
Van Hise Hall
1220 Linden Drive
Madison, WI 53706

Dear Presidents Bogost 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 5/9/2025.
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. 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.
6. 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.
7. 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