

Cleveland State University Cuyahoga County

Independent Accountant's Report on Applying
Agreed-Upon Procedures Performed on the
Intercollegiate Athletics Department as Required by
NCAA Constitution 3.2.4.17

June 30, 2021



OHIO AUDITOR OF STATE
KEITH FABER



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Board of Trustees
Cleveland State University
2300 Euclid Avenue
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We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Cleveland State University NCAA Report, Cuyahoga County, prepared by RSM US LLP, for the period July 1, 2020 through June 30, 2021. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Cleveland State University is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

December 22, 2021

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Mr. Harlan M. Sands, President
Cleveland State University

We have performed the procedures enumerated in our engagement letter dated June 8, 2021 related to Cleveland State University's compliance with National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17 (the specified requirements) during the period July 1, 2020 to June 30, 2021. We have performed the procedures included in the NCAA Bylaw 3.2.4.17 and enumerated below. Cleveland State University's management is responsible for its compliance with those requirements.

Cleveland State University's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in determining whether the entity complied with the specified requirements. 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.

The procedures and the associated findings are as follows:

Agreed-Upon Procedures Related to the Statement of Revenues and Expenses and Other Reporting Items

The procedures that we performed and our findings are as follows:

- A. We obtained the Department's Statement of Revenues and Expenses (Statement) for the year ended June 30, 2021, as prepared by management and included herein as Exhibit A. We computed, without exception, the mathematical accuracy of the Statement. We compared the individual line items in the "Total" column to the respective amounts recorded in the Department general ledger for the year ended June 30, 2021 and found them to be in agreement. If a specific reporting category was less than 4% of the total revenue and expense, no procedures were performed for that specific category.

No exceptions were noted as a result of applying these procedures.

- B. We obtained a variance analysis prepared by the management of the Department. We compared each major revenue account over 10% of the total revenues to prior period amounts and budget estimates. We obtained and documented an understanding of any variances greater than 10% which are as follows:

There were no variances that met the threshold noted above. Therefore, no additional procedures were performed.

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Agreed-Upon Procedures Related to Revenues

Ticket Sales

1. This specific reporting category is less than 4% of the total revenue, therefore, no procedures were performed.

Student Fees

- 2-4. We compared student fees reported in the Statement for the year ended June 30, 2021 to student enrollment information and recalculated totals. We obtained the University's methodology for allocating student fees to the intercollegiate athletics department and recalculated the totals based on this methodology. The Department reports an allocation of student fees countable as generated revenue. We recalculated totals for each sport based on their methodology provided and agreed the calculation to student fee reports.

No exceptions were noted as a result of applying these procedures.

Direct State or Other Governmental Support

5. We noted, through inquiry of the Department, the Department did not receive any direct state or other governmental support for the year ended June 30, 2021. Therefore, no additional procedures were performed.

Direct Institutional Support

6. We noted through inquiry of the Department, the Department did not receive any direct institutional support for the year ended June 30, 2021. Therefore, no additional procedures were performed.

Transfers Back to Institution

7. We noted, through inquiry of the Department, the Department did not have any transfers back to the institution for the year ended June 30, 2021. Therefore, no additional procedures were performed.

Indirect Institutional Support

8. We noted, through inquiry of the Department, the Department did not receive any indirect institutional support for the year ended June 30, 2021. Therefore, no additional procedures were performed.

Guarantees

- 9-10. This specific reporting category is less than 4% of the total revenue, therefore, no procedures were performed.

Contributions

11. This specific reporting category is less than 4% of the total revenue, therefore, no procedures were performed.

In-Kind

12. We noted, through inquiry of the Department, the Department did not receive any in-kind contributions for the year ended June 30, 2021. Therefore, no additional procedures were performed.

Compensation and Benefits by a Third-Party

13. We noted, through inquiry of the Department, the Department did not receive any compensation and benefits provided by a third-party for the year ended June 30, 2021. Therefore, no additional procedures were performed.

Media Rights

- 14-15. We noted, through inquiry of the Department, the Department did not receive any media rights for the year ended June 30, 2021. Therefore, no additional procedures were performed.

NCAA Distributions

16. This specific reporting category is less than 4% of the total revenue, therefore, no procedures were performed.

Conference Distributions

- 17-18. This specific reporting category is less than 4% of the total revenue, therefore, no procedures were performed.

Program, Novelty, Parking and concession sales

19. We noted, through inquiry of the Department, the Department did not receive any program, novelty, parking and concession sales for the year ended June 30, 2021. Therefore, no additional procedures were performed.

Royalties, Licensing, Advertisements and Sponsorships

- 20-21. This specific reporting category is less than 4% of the total revenue, therefore, no procedures were performed.

Sports Camp Revenues

- 22-23. We noted, through inquiry of the Department, the Department did not receive any sports camp revenues for the year ended June 30, 2021. Therefore, no additional procedures were performed.

Athletics Restricted Endowment and Investment Income

- 24-25. We obtained and inspected endowment agreements for relevant terms and conditions. We compared and agreed the classification and use of endowment and investment income reported in the statement during the reporting period to the uses of income defined within the related endowment agreement and recalculated totals.

No exceptions were noted as a result of applying these procedures.

Other

26. This specific reporting category is less than 4% of the total revenue, therefore, no procedures were performed.

Bowl Revenues

- 27-28. We noted, through inquiry of the Department, the Department did not receive any bowl revenues for the year ended June 30, 2021. Therefore, no additional procedures were performed.

Agreed-Upon Procedures Related to Expenses

- C. We obtained a variance analysis prepared by the management of the Department. We compared each major expense account over 10% of the total expenses to prior period amounts and budget estimates. We obtained and documented an understanding of any variances greater than 10% which are as follows:

Support Staff/Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities – We noted a variance greater than 10% compared to the prior period amount and the budget. We noted, through inquiry of the Department, support staff/administrative salaries, benefits and bonuses paid by the University and related entities decreased from the prior period amount and the budget due to furloughs, terminations, and staff vacancies. For additional information, see supplement to the Agreed-Upon Procedures report.

Athletic Student Aid

- 29-32. We obtained a listing of student athletes who received financial assistance during the year ended June 30, 2021 from management. Management used the NCAA's Compliance Assistant (CA) software to prepare the athletic aid detail. We haphazardly selected 10% of the total student athletes from the listing. We obtained a detail of each selected student's account and the financial aid award letter. We inspected each student account selected and agreed their student account information per the University to the information reported in the NCAA's CA software. If the student received a Pell Grant, we noted the value of the Pell Grant was excluded in student athletic aid expense and that the student's total number and value of Pell Grants reported for revenue distributions purposes were included in the NCAA Membership Financial Reporting System.

No exceptions were noted as a result of applying these procedures.

Guarantees

- 33-34. We noted, through inquiry of the Department, that the Department did not expend any guarantees provided by a third-party for the year ended June 30, 2021. Therefore, no additional procedures were performed.

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

- 35-38. We obtained a listing of University coaches employed at the University during the year ended June 30, 2021. From this list, we selected a total of five coaches (that included men's and women's basketball coaches) and obtained the reporting period summary payroll register and agreed the recorded salary, benefit and bonus expense in their respective payroll accounts to their contracts and found them to be in agreement.

We also obtained the general ledger for the total expenses for coaching salaries, benefits and bonuses paid by the University for the year ended June 30, 2021. We then agreed the amount to the Statement and found them to be in agreement. We noted, through inquiry of the Department, for items tested, no payments were made to related entities or third parties.

No exceptions were noted as a result of applying these procedures.

Coaching Other Compensation and Benefits Paid by a Third-Party

- 39-41. We noted, through inquiry of the Department, that the Department did not expend any compensation and benefits provided by a third-party for the year ended June 30, 2021. Therefore, no additional procedures were performed.

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

- 42-43. We obtained a listing of support staff/administrative salaries employed at the University during the year ended June 30, 2021. From this listing, we haphazardly selected a sample of five support staff/administrative salaries and obtained the reporting period summary payroll register for the year ended June 30, 2021. For each selection we agreed the summary payroll registers to the related support staff/administrative salaries, benefits and bonuses paid by the University to the Statement during the reporting period and recalculated totals.

No exceptions were noted as a result of applying these procedures.

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

- 44-45. We noted, through inquiry of the Department, that the Department did not expend any support staff/administrative other compensation and benefits paid by a third-party for the year ended June 30, 2021. Therefore, no additional procedures were performed.

Severance Payments

46. We noted, through inquiry of the Department, that the Department did not expend any severance for the year ended June 30, 2021. Therefore, no additional procedures were performed.

Recruiting

- 47-49. This specific reporting category is less than 4% of the total expenses, therefore, no procedures were performed.

Team Travel

- 50-52. We obtained and read the written documentation from the Department outlining the University's athletics team travel expense policies. We also obtained and read a copy of the NCAA travel expense policies.

Based on the procedures performed and discussions with the University's management, we noted that the University's athletics travel expense policies and categories were consistent with the respective NCAA guidelines and categories.

We then obtained the general ledger detail of team travel expenses for the year ended June 30, 2021. From the general ledger detail we haphazardly selected a sample of five expense transactions for testing and agreed to the amounts in the general ledger to invoice and check copies. The amounts reported in the general ledger also agreed to the Statement.

No exceptions were noted as a result of applying these procedures.

Equipment, Uniforms, and Supplies

53. This specific reporting category is less than 4% of the total expenses, therefore, no procedures were performed.

Game Expenses

54. This specific reporting category is less than 4% of the total expenses, therefore, no procedures were performed.

Fundraising, Marketing and Promotion

55. This specific reporting category is less than 4% of the total expenses, therefore, no procedures were performed.

Sports Camp Expenses

56. We noted, through inquiry of the Department, that the Department did not expend any sports camps for the year ended June 30, 2021. Therefore, no additional procedures were performed.

Spirit Groups

57. This specific reporting category is less than 4% of the total expenses, therefore, no procedures were performed.

Athletic Facility Debt Service, Leases and Rental Fees

- 58-59. We noted, through inquiry of the Department, that the Department did not expend any athletic facility debt service, leases and rental fees for the year ended June 30, 2021. Therefore, no additional procedures were performed.

Direct Overhead and Administrative Expenses

60. We then obtained the general ledger detail of direct overhead and administrative expenses for the year ended June 30, 2021. From the general ledger detail we haphazardly selected a sample of five expense transactions for testing and agreed to the amounts in the general ledger to invoice and check copies. The amounts reported in the general ledger also agreed to the Statement.

No exceptions were noted as a result of applying these procedures.

Indirect Institutional Support

61. We noted, through inquiry of the Department, that the Department did not expend any indirect institutional support for the year ended June 30, 2021. Therefore, no additional procedures were performed.

Medical Expenses and Insurance

62. This specific reporting category is less than 4% of the total expenses, therefore, no procedures were performed.

Memberships and Dues

63. This specific reporting category is less than 4% of the total expenses, therefore, no procedures were performed.

Other Operating Expenses and Transfers to Institution

64. This specific reporting category is less than 4% of the total expenses, therefore, no procedures were performed.

Student-Athlete Meals (non-travel)

65. This specific reporting category is less than 4% of the total expenses, therefore, no procedures were performed.

Bowl Expenses

66. We noted, through inquiry of the Department, the Department did not incur any bowl expenses for the year ended June 30, 2021. Therefore, no additional procedures were performed.

Additional Minimum Agreed-Upon Procedures

- D. Obtain and agree the sports sponsored and demographics form reported in the NCAA Membership Financial Reporting System to the Calculation of Revenue Distribution Equivalencies Report (CRDE) of the Department. The NCAA Membership Financial Reporting System populates the sports from the NCAA Membership Database as they are reported by the Department. If there is a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the CRDE, inquire about the discrepancy and report the explanation in the AUP report.

No exceptions were noted as a result of applying these procedures.

- E. Obtain and compare the current year grants-in-aid revenue distribution equivalencies to the prior year reported equivalencies in the Membership Financial report submission. Inquire and document any variances +/-4%.

We obtained and compared the current year grants-in-aid revenue distribution equivalencies to the prior year reported equivalencies reported in the Membership Financial report submission and noted variances greater than +/- 4% for the following men's sports: basketball, golf, lacrosse, soccer, swimming and diving, tennis and wrestling; and the following women's sports: basketball, golf, soccer, softball, swimming and diving, tennis track and field, cross country and volleyball. We noted, through inquiry of the Department, the variances are due to changes in the number of students receiving aid and equivalency fluctuations based on aid provided to specific sports.

- F. Obtain the Department's Sports Sponsorship and Demographics Forms Report for the reporting year. Compare that the countable sports reported by the Department meet the minimum requirements, set forth in Bylaw 20.9.6.3, for the number of contests and the number of participants. Once countable sports have been compared, agree that the Department has reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. If any discrepancies are identified they must be resolved within the NCAA Membership Financial Reporting System prior to the report being submitted to the NCAA. Obtain and agree the current year number of sports sponsored to the prior year reported total to the NCAA Membership Financial reporting System, inquire about any discrepancies and report the explanation in the AUP report.

No exceptions were noted as a result of applying these procedures.

- G. For Pell Grants, agree 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 grant-in-aid, recipients on partial grants-in-aid and recipients with no grants-in-aid) and the total value of these Pell Grants reported in the Departments financial aid records, to the NCAA Membership Financial Reporting System, of all student athlete Pell Grants. We tested the student aid files selected in step 32, to the report of all student athlete who received Pell Grant awards. We obtained and agreed the current year Pell Grants total to prior year reported total to the Membership Financial Report submission, inquire and document any variance that is +/- 20 grants.

No exceptions were noted as a result of applying these procedures.

Minimum Agreed-Upon Procedures Related to Other Reporting Items

Excess Transfers to Institution and Conference Realignment Expenses

67. We noted, through inquiry of the Department, that the Department did not expend any excess transfers to institution and conference realignment expenses for the ended June 30, 2021. Therefore, no additional procedures were performed.

Total Athletics Related Debt

- 68-69. We noted, through inquiry of the Department, that the Department did not incur any athletics related debt for the ended June 30, 2021. Therefore, no additional procedures were performed.

Total Institutional Debt

70. We obtained a listing of the total outstanding University debt and agreed the listing to University's audited financial statements for the year ended June 30, 2021.

No exceptions were noted as a result of applying these procedures.

Value of Athletics Dedicated Endowments

71. We obtained a schedule of all athletics dedicated endowments maintained by athletics, the University, and affiliated organizations for the year ended June 30, 2021. We agreed the fair market value in the schedules to investment statements, the general ledger and audited financial statements for the year ended June 30, 2021.

No exceptions were noted as a result of applying these procedures.

Value of Institutional Endowments

72. We obtained a schedule of institutional endowments maintained by the University for the year ended June 30, 2021. We agreed the total fair market value of University's endowments to investment statements, the University's general ledger and audited financial statements for the year ended June 30, 2021.

No exceptions were noted as a result of applying these procedures.

Total Athletic Related Capital Expenditures

- 73-74. We obtained a schedule of athletics related capital expenditures made by athletics, the University, and affiliated organizations for the year ended June 30, 2021. We obtained the general ledger detail and compared to the total capital expenditures reported in the notes to the Statement. We noted there were no athletic related capital expenditures for the year ended June 30, 2021.

No exceptions were noted as a result of applying these procedures. Additionally, we noted, through inquiry of the Department, there were no capital expenditures related to affiliated organizations for the year ended June 30, 2021.

Affiliated and Outside Organizations

H. In preparation for our procedures related to the University's affiliated and outside organizations we:

1. Inquired of management as to whether they have identified any affiliated and outside organizations that meet any of the following criteria:
 - i. Booster organizations established by or on behalf of an intercollegiate athletics program.
 - ii. Independent or affiliated foundations or other organizations that have, as a principal purpose, the generating or maintaining of grand-in-aid or scholarship funds, gifts, endowments, or other moneys, goods, or services to be used entirely or in part by the intercollegiate athletics program.
 - iii. Alumni organizations that have, as one of its principal purposes, the generating of moneys, goods, or services for or on behalf of an intercollegiate athletics program and that can contribute moneys, goods, or services directly to an intercollegiate athletics program, booster group, or independent or affiliated foundation as previously noted.

We inquired of the Department, the Department identified Cleveland State University Foundation, an affiliated foundation. Cleveland State Foundation acts primarily as a fundraising organization to supplement the resources that are available to the University in support of its programs.

2. Obtain and review the audited financial statements of the organization and any additional reports regarding internal control matters if the organization is audited independent of the agreed-upon procedures by NCAA legislation. The University's independent accountant shall also inquire of institutional and organization management as to corrective action taken in response to comments concerning internal control structure, if applicable.

We obtained and inspected the audited financial statements of Cleveland State University Foundation and noted there were no additional reports regarding internal controls or corrective action. No exceptions were noted as a result of applying these procedures.

We were engaged by Cleveland State University's management 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 specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

This report is intended solely for the information and use of members of the Audit Committee, Board of Trustees, administration of the University, or an authorized representative of the NCAA, and is not intended to be and should not be used by anyone other than these specified parties.

RSM US LLP

Cleveland, Ohio
December 15, 2021

**Intercollegiate Athletics Department
Statement of Revenues and Expenses
Year Ended June 30, 2021**

	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	2021 Total
Revenues:					
Operating revenues:					
Ticket sales	\$ 80,773	\$ -	\$ -	\$ -	\$ 80,773
Student fees	1,834,901	1,351,808	5,012,518	2,370,083	10,569,310
Guarantees	45,000	-	6,187	-	51,187
Contributions	63,419	17,848	281,150	119,351	481,768
NCAA distributions	-	-	-	501,739	501,739
Conference distributions (non media and non bowl)	-	-	-	54,897	54,897
Royalties, licensing, advertisements and sponsorships	-	-	-	250,227	250,227
Athletics restricted endowment and investment income	-	-	-	838,442	838,442
Other	154,762	-	23,924	3,493	182,179
Operating revenue	2,178,855	1,369,656	5,323,779	4,138,232	13,010,522
Expenses:					
Operating expenses:					
Athletic student aid	471,094	509,815	2,658,982	-	3,639,891
Coaching salaries, benefits, and bonuses paid by the University and related entities	1,153,201	562,563	1,486,405	-	3,202,169
Support staff/administrative salaries, benefits, and bonuses paid by the University and related entities	-	-	-	1,873,470	1,873,470
Recruiting	13,618	28,749	7,285	-	49,652
Team travel	193,031	108,173	434,464	-	735,668
Equipment, uniforms and supplies	41,267	20,675	259,506	-	321,448
Game expenses	86,685	61,581	50,446	90,239	288,951
Fundraising, marketing and promotion	-	-	-	58,116	58,116
Spirit groups	-	-	-	4,899	4,899
Direct overhead and administrative expenses	12,234	9,494	49,413	459,736	530,877
Medical expenses and insurance	-	-	-	205,553	205,553
Memberships and dues	380	1,774	5,520	12,627	20,301
Student-athlete meals (non-travel)	75,742	19,765	15,769	-	111,276
Other operating expenses and transfers to institution	68,184	25,253	74,839	265,871	434,147
Operating expenses	2,115,436	1,347,842	5,042,629	2,970,511	11,476,418
Excess of revenue over expense	\$ 63,419	\$ 21,814	\$ 281,150	\$ 1,167,721	\$ 1,534,104

See notes to statement of revenues and expenses.

Cleveland State University

**Intercollegiate Athletics Department
Notes to Statement of Revenues and Expenses
Year Ended June 30, 2021**

Note 1. Basis of Presentation

The accompanying Statement of Revenues and Expenses of the Intercollegiate Athletics Department of Cleveland State University (the Statement) has been prepared in accordance with accounting principles generally accepted in the United States of America and the NCAA Agreed-Upon Procedures guidelines. The purpose of the Statement is to present a summary of revenues and expenses of the Intercollegiate Athletics Department of Cleveland State University (the Department) for the year ended June 30, 2021 on the accrual basis. Revenues are recorded when earned. Expenses are recorded in the period in which the related liability is incurred. Because the Statement presents only a selected portion of the activities of Cleveland State University (the University), it is not intended to and does not present the financial position, changes in financial position or revenues and expenses for the year then ended for the University as a whole.

The amounts in the accompanying Statement were obtained from the University's trial balance, which is maintained on an accrual basis. All revenues and expenditures directly related to various sports were disclosed as such, except compensation and benefits paid by third parties, which were not applicable. The University records depreciation on physical plant and equipment; however, depreciation is not part of the statement of revenues and expenses.

Note 2. Other Sports

Other sports include men's fencing, men's golf, men's lacrosse, men's soccer, men's swimming, men's tennis, men's wrestling, women's fencing, women's golf, women's soccer, women's softball, women's swimming, women's tennis, women's track and cross country, and women's volleyball.

Note 3. Contributions

Contribution revenue included in the Statement represent contributions given to the University's Intercollegiate Athletics Department based on donors' instructions.

Note 4. Other Forms of Compensation

The value of volunteer assistant coaching services, according to NCAA financial audit guidelines, should be reported as contributions and as salary expenditures. The University estimates that the value of volunteer assistant coaching services is not material to the Statement and, therefore, is not reflected in the Statement.

Cleveland State University

**Intercollegiate Athletics Department
Notes to Statement of Revenues and Expenses
Year Ended June 30, 2021**

Note 5. Capital Assets

Capital assets are stated at historical cost or at an appraised value at date of donation, if acquired by gift. It is the University's policy to capitalize equipment costing \$5,000 or more and buildings and improvements costing \$100,000 or more. Depreciation of capital assets is provided on a straight-line basis over the estimated useful lives (five to forty years) of the respective assets and is not allocated to the functional expenditure categories. Amortization of the capitalized cost of assets held under capital leases is generally computed using the straight-line method over the estimated useful lives of the underlying assets or the term of the lease, whichever is shorter.

The current year capitalized additions and deletions to facilities during the year ended June 30, 2021 are as follows:

	<u>Additions</u>	<u>Deletions</u>
Athletic related capital asset balance	\$ -	\$ -
University's total capital asset balance	17,982,550	4,758,860

The total estimated book values of capital assets, net of depreciation, of the University as of the year ended June 30, 2021 are as follows:

	<u>Estimated Book Value</u>
Athletic related capital asset balance	\$ 13,475,822
University's total capital asset balance	487,244,137

Note 6. Intercollegiate Athletics-Related Debt

There was no intercollegiate athletics-related debt for the year ended June 30, 2021. Annual debt service and debt outstanding (including principal and interest) for the University for the year ended June 30, 2021 are as follows:

	<u>Annual Debt Service</u>	<u>Debt Outstanding</u>
University's total	\$ 14,822,164	\$ 170,835,000

Note 7. Pandemic

On January 30, 2020, the World Health Organization declared the coronavirus (COVID-19) outbreak a "Public Health Emergency of International Concern" and on March 11, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had, and are expected to continue to have, an adverse impact on the economies and financial markets of many countries. The extent to which the coronavirus continues to impact the University's Statement of Revenues and Expenses will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and actions taken to contain the coronavirus or its impact, among others.

Cleveland State University

**Intercollegiate Athletics Department
 Supplement to the Agreed Upon-Procedures
 Year Ended June 30, 2021**

	Actual 2021	Actual 2020	\$ Change	% Change	Management Explanation
Expenses:					
Support staff/administrative salaries, benefits, and bonuses paid by the University and related entities	\$ 1,873,470	\$ 2,154,023	\$ (280,553)	-13%	We noted, through inquiry of the Department, support staff/administrative salaries, benefits and bonuses paid by the University and related entities decreased from the budget due to furloughs, terminations, and staff vacancies.

	Actual 2021	Budget 2021	\$ Change	% Change	Management Explanation
Expenses:					
Support staff/administrative salaries, benefits, and bonuses paid by the University and related entities	\$ 1,873,470	\$ 2,123,560	\$ (250,090)	-12%	We noted, through inquiry of the Department, support staff/administrative salaries, benefits and bonuses paid by the University and related entities decreased from the budget due to furloughs, terminations, and staff vacancies.

OHIO AUDITOR OF STATE KEITH FABER



CLEVELAND STATE UNIVERSITY - NATIONAL COLLEGIATE ATHLETICS ASSOCIATION

CUYAHOGA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 1/4/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov