

**OHIO UNIVERSITY  
INTERCOLLEGIATE ATHLETICS DEPARTMENT**

**Independent Accountant's Report on  
Applying Agreed-Upon Procedures  
June 30, 2022**



OHIO AUDITOR OF STATE  
KEITH FABER



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Board of Trustees  
Ohio University NCAA  
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We have reviewed the *Independent Auditor's Report* of the Ohio University NCAA, Ms. Athens County, prepared by Crowe LLP, for the audit period July 1, 2021 through June 30, 2022. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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 Ohio University NCAA 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

January 18, 2023

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OHIO UNIVERSITY  
INTERCOLLEGIATE ATHLETICS DEPARTMENT  
Athens, Ohio

AGREED-UPON PROCEDURES  
REQUIRED BY THE NCAA  
June 30, 2022

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INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES

To the Board of Trustees and Management of Ohio University

We have performed the procedures included in Attachment A, which were agreed to by the President of Ohio University ("the University"), and the National Collegiate Athletic Association ("NCAA") solely to assist the specified parties in evaluating the University's compliance with the NCAA Constitution Article 3.2.4.17 during the year ended June 30, 2022. The University's management is responsible for the Schedule of Revenue and Expenses of intercollegiate athletics operations ("Schedule") and the Schedule's compliance with those requirements.

Ohio University has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the University's compliance with the NCAA Constitution Article 3.2.4.17 during the year ended June 30, 2022. We make no representation regarding the appropriateness of the procedures 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. An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed.

The procedures and the associated findings are contained in Attachment A.

We were engaged by Ohio University 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 the compliance of the accompanying Schedule of Revenue and Expenses of Ohio University intercollegiate athletic programs with the NCAA Constitution Article 3.2.4.17. 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 Ohio University and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the President of Ohio University and the NCAA and is not intended to be and should not be used by anyone other than these specified parties.

*Crowe LLP*  
Crowe LLP

Columbus, Ohio  
December 19, 2022

OHIO UNIVERSITY  
INTERCOLLEGIATE ATHLETICS DEPARTMENT  
SCHEDULE OF REVENUE AND EXPENSES  
For the Year Ended June 30, 2022  
(Unaudited)

Item	Men's Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
Summary of Revenue:						
Ticket sales	\$ 717,915	\$ 480,478	\$ 6,563	\$ 29,084	\$ -	\$ 1,234,040
Direct institutional support	6,370,749	1,476,222	1,116,063	6,200,981	1,493,936	16,657,951
Indirect institutional support	879,629	319,662	168,586	745,460	505,296	2,618,633
Guarantees	1,125,000	90,000	57,114	21,500	-	1,293,614
Contributions	401,262	210,094	9,512	481,152	763,555	1,865,575
Media rights	38,500	38,500	-	-	-	77,000
NCAA distributions	427,628	285,122	66,388	795,908	-	1,575,046
Conference distributions	-	-	-	11,868	1,535,216	1,547,084
Conference distributions of bowl generated revenue	-	-	-	-	-	-
Program, novelty, parking and concession sales	73,194	17,411	2,587	7,058	95,755	196,005
Royalties, licensing, advertisements and sponsorships	-	-	-	-	1,695,288	1,695,288
Sports camp revenue	-	109,602	-	122,394	-	231,996
Athletics restricted endowment and investment income	20,471	20,306	-	86,011	54,992	181,780
Other operating revenue	31,396	2,480	-	4,560	122,842	161,278
Bowl revenues	-	-	-	-	-	-
<b>Total operating revenue</b>	<b><u>\$ 10,085,744</u></b>	<b><u>\$ 3,049,877</u></b>	<b><u>\$ 1,426,813</u></b>	<b><u>\$ 8,505,976</u></b>	<b><u>\$ 6,266,880</u></b>	<b><u>\$ 29,335,290</u></b>

(Continued)



OHIO UNIVERSITY  
INTERCOLLEGIATE ATHLETICS DEPARTMENT  
SCHEDULE OF REVENUE AND EXPENSES  
For the Year Ended June 30, 2022  
(Unaudited)

Item	Men's Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
Summary of Expenses:						
Athletic student aid	\$ 3,778,635	\$ 536,129	\$ 608,584	\$ 4,006,388	\$ 20,884	\$ 8,950,620
Guarantees	745,000	242,748	13,456	2,051	-	1,003,255
Coaching salaries, benefits, and bonuses paid by the University and related entities	1,952,102	1,225,927	616,092	2,175,068	-	5,969,189
Support staff/administrative compensation, benefits and bonuses paid by the University and related entities	356,343	86,610	79,484	104,131	3,045,387	3,671,955
Recruiting	295,841	93,297	56,486	69,455	-	515,079
Team travel	662,542	505,513	253,547	870,311	-	2,291,913
Equipment, uniforms and supplies	373,073	40,276	9,951	182,255	-	605,555
Game expenses	287,077	144,588	75,476	151,395	-	658,536
Fundraising, marketing and promotion	102,696	60,370	6,722	50,208	807,021	1,027,017
Sports camp expenses	-	73,438	-	31,620	-	105,058
Athletic facilities debt service, leases and rental fees	-	-	-	39,118	1,085,376	1,124,494
Direct overhead and administrative expenses	183,795	69,647	17,016	120,875	677,360	1,068,693
Indirect institutional support	879,629	319,662	168,586	745,460	505,296	2,618,633
Medical expenses and medical insurance	53,200	3,176	8	4,145	564,542	625,071
Memberships and dues	137,669	27,499	14,250	13,009	136,620	329,047
Other operating expenses	91,662	184,045	15,112	30,219	51,004	372,042
Student-athlete meals (non-travel)	253,219	76,545	11,014	8,234	23,894	372,906
Bowl expenses	-	-	-	-	-	-
Total operating expenses	<u>10,152,483</u>	<u>3,689,470</u>	<u>1,945,784</u>	<u>8,603,942</u>	<u>6,917,384</u>	<u>31,309,063</u>
Excess (deficiency) of revenue over (under) expenses	<u>\$ (66,739)</u>	<u>\$ (639,593)</u>	<u>\$ (518,971)</u>	<u>\$ (97,966)</u>	<u>\$ (650,504)</u>	<u>\$ (1,973,773)</u>

OHIO UNIVERSITY  
INTERCOLLEGIATE ATHLETICS DEPARTMENT  
NOTES TO SCHEDULE OF REVENUE AND EXPENSES  
For the Year Ended June 30, 2022  
(Unaudited)

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The accompanying Schedule of Revenue and Expenses (the "Schedule") has been prepared on the accrual basis of accounting and is prepared in a manner which intends to report all activity of Ohio University (the "University") intercollegiate athletics program. Unrestricted revenue is recorded when earned and expenses are recorded when incurred. Restricted revenue is reported when expended rather than when received. The revenue and expenses have been classified on a basis consistent with the account structure of the University.

**Note A – Contributions**

We identified no contributions of cash, services or goods which were received by the University's Athletics Department and that constituted 10 percent or greater of all contributions received by the University's Athletics Department.

**Note B – Capital Assets**

Property and equipment are recorded at cost or, if donated, the acquisition value at the time of donation. Expense for maintenance and repairs is charged to current expense as incurred. Depreciation is computed using the straight-line method. No depreciation is recorded on land. Expenses for major renewals and betterments that extend the useful lives of the assets are capitalized. Estimated service lives range from 5-40 years depending on class.

The total estimated book values of property, plant and equipment, net of depreciation, of the University as of the year ending June 30, 2022, are as follows:

	<u>Estimated Book Value</u>
Athletics-related property, plant and equipment balance	\$ 31,462,366
Institutional total property, plant and equipment balance	1,140,881,110

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(Continued)

OHIO UNIVERSITY  
 INTERCOLLEGIATE ATHLETICS DEPARTMENT  
 NOTES TO SCHEDULE OF REVENUE AND EXPENSES  
 For the Year Ended June 30, 2022  
 (Unaudited)

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**Note C – Intercollegiate Athletics-Related Debt**

The annual debt service and debt outstanding for the Athletics-related facilities and University as of the year ended June 30, 2022 is as follows:

	Annual Debt Service	Debt Outstanding
Athletics - Related Facilities	\$ <u>421,699</u>	\$ <u>895,287</u>
Total University	\$ <u>39,556,637</u>	\$ <u>627,059,241</u>

The repayment schedule for all outstanding intercollegiate athletics-related debt maintained by the University during the year ended June 30, 2022 is as follows:

<u>Year Ending June 30</u>	
2023	\$ 421,699
2024	236,869
2025	<u>236,719</u>
	<u>\$ 895,287</u>

OHIO UNIVERSITY  
NCAA AUP REVENUE AND EXPENSE PROCEDURES  
June 30, 2022  
Attachment A

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**If a specific reporting category is omitted from the Statement or it is less than 4% of the total revenues or expenses, the procedure is not deemed to be applicable for that specific category.**

## **Procedures**

### Revenue Procedures

- Before the commencement of fieldwork, determine that the amounts reported on the Statement agree to the institution's general ledger.

**Results:** *No exceptions noted.*

- Compare and agree each operating revenue category reported in the Statement during the reporting period to supporting statements provided by the institution.

**Results:** *No exceptions noted.*

- Compare and agree a haphazard sample of 5 operating revenue receipts obtained from the above operating revenue supporting statements to adequate supporting documentation (such as payment receipts, posting general and daily balancing report).

**Results:** *We performed specific revenue procedures detailed below for all categories that were equal to or greater than 4% of total revenues. Testing of 5 operating receipts are included within these categories.*

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

**Results:** *We noted no variances requiring disclosures, refer to Attachment B. The budget to actual statement comparison was not performed at the account level but at the planning unit level which is the practice used for all departments within the University.*

### Ticket Sales

1. Compare tickets sold during the reporting period, complimentary tickets provided during the reporting period and unsold tickets to the related revenue reported by the Institution in the Statement and the related attendance figures and recalculate totals.

**Results:** *We obtained records of tickets sold during the reporting period, including complimentary and unsold tickets, and agreed amounts from ticket sales to the general ledger, Statement, attendance figures and recalculated totals. No exceptions noted for Women's Basketball, Baseball and Volleyball. During testing we noted a variance in tickets sold when comparing the ticket sales per the general ledger to the attendance figures for Football and Men's Basketball. We noted a variance of \$145.00 and \$74.00 respectively, when comparing tickets sold per the general ledger to the attendance figures. This variance was due to a credit applied issue due to the rollover of season tickets sold pre-pandemic and rolled over to a future season. When credits were applied, there was an issue with the convenience fees which were incorrectly applied as gate receipts instead of convenience fees. This was a Paciolian software issue in which Paciolian is aware of since it occurred with all Universities that utilize this software. This variance did not result in a shortage of ticket sales being deposited and posted to the general ledger.*

### Student Fees

2. Compare and agree student fees reported by the institution in the Statement for the reporting to student enrollments obtained from the Registrar during the same reporting period and recalculate totals.

**Results:** *We were informed by management that Athletics does not receive student fees revenue. The University does not record student fees revenue in the Schedule. Therefore, the procedures enumerated above are not applicable.*

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(Continued)

OHIO UNIVERSITY  
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3. Obtain documentation of institution's methodology for allocating student fees to intercollegiate athletics programs.

**Results:** *We were informed by management that Athletics does not receive student fees revenue. The University does not record student fees revenue in the Schedule. Therefore, the procedures enumerated above are not applicable.*

4. If the athletics department is reporting that an allocation of student fees should be countable as generated revenue, recalculate the totals of their methodology for supporting that they are able to count each sport. Tie the calculation to supporting documents such as seat manifests, ticket sales reports and student fee totals.

**Results:** *We were informed by management that Athletics does not receive student fees revenue. The University does not record student fees revenue in the Schedule. Therefore, the procedures enumerated above are not applicable.*

Direct State or Other Governmental Support

5. Compare direct state or other governmental support recorded by the institution during the reporting period with state appropriations, institutional authorizations, or other corroborative supporting documentation and recalculate totals.

**Results:** *Management of the University informed us that there was no revenue from the state or other governmental support. The University does not record direct state or other governmental support on the Schedule. Therefore, the procedures enumerated above were not applicable.*

Direct Institutional Support

6. Compare the direct institutional support recorded by the institution during the reporting period with the institutional supporting budget transfers documentation and other corroborative supporting documentation and recalculate totals.

**Results:** *We agreed direct institutional support recorded to the planning unit spending authorization reports for athletics (regular operating) and athletics (grants-in-aid). No exceptions noted.*

Transfers Back to Institution

7. Compare the transfers back to institution with permanent transfers back to institution from the athletics department and recalculate totals.

**Results:** *We were informed by management that Athletics did not make any transfers back to the institution, and as such, none were reported within the Schedule. Therefore, the procedures enumerated above are not applicable.*

Indirect Institutional Support

8. Compare the indirect institutional support recorded by the institution during the reporting period with expense payments, cost allocation detail or other corroborative supporting documentation and recalculate totals.

**Results:** *We recalculated allocations and agreed each sport's total expenditures to the general ledger. No exceptions noted.*

Guarantees

9. Select a haphazard sample of 5 settlement reports for away games during the reporting period and agree each selection to the institution's general ledger and the Statement and recalculate totals.

**Results:** *We tested a sample of 5 contractual agreements for away games during the reporting period and agreed the amounts to the general ledger and recalculated totals. No exceptions noted.*

10. Select a haphazard sample of 5 contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree each selection to the institution's general ledger and the Statement and recalculate totals.

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(Continued)

OHIO UNIVERSITY  
NCAA AUP REVENUE AND EXPENSE PROCEDURES  
June 30, 2022  
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**Results:** We selected a sample of 5 contractual agreements pertaining to guarantee revenues during the reporting period and agreed to the general ledger and Statement and recalculated totals. No exceptions noted.

Contributions

11. Obtain and agree supporting documentation for any contributions of money, goods or services received directly by an intercollegiate athletics program from any affiliated or outside organization, agency or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constitutes 10% or more of all contributions received for intercollegiate athletics during the reporting period and recalculate totals.

**Results:** We were informed by Management that Athletics did not have any contributions that constituted 10% or more of all contributions received during the reporting period.

In-Kind

12. Compare the in-kind recorded by the institution during the reporting period with a schedule of in-kind donations and recalculate totals.

**Results:** Management of the University informed us that there were no revenue in-kind contributions, and as such, none was reported on the Schedule. Therefore, the procedures enumerated above were not applicable.

Compensation and Benefits Provided by a Third-Party

13. 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 haphazard sample of funds representing at least 20% of the compensation and benefits revenues from the Summary and compare and agree each selection to supporting documentation (such as a report from the third-party), the institution's general ledger, and the Summary and recalculate totals.

**Results:** Management of the University informed us that there was no revenue from affiliated and outside organizations provided to the coaching staff or support staff, and as such, none was reported on the Schedule. Therefore, the procedures enumerated above were not applicable.

Media Rights

14. Obtain and inspect agreements to understand the institution's total media (broadcast, television, radio) rights received by the institution or through their conference offices as reported in the Statement.

**Results:** This procedure was not applicable in the current year as this category was less than 4% of the total revenues. Therefore, the procedures enumerated above were not applicable.

15. Compare and agree the media right revenues recorded to a summary statement of all media rights identified, is applicable, and the institution's general ledger and recalculate totals.

**Results:** This procedure was not applicable in the current year as this category was less than 4% of the total revenues. Therefore, the procedures enumerated above were not applicable.

NCAA Distributions

16. Compare the amounts recorded in the revenue and expense reporting to general ledger detail for NCAA distributions and other corroborative supporting documents (i.e., check copy, agreement) and recalculate totals.

**Results:** We agreed all NCAA distributions to correspondence received. No exceptions noted.

Conference Distributions and Conference Distributions of Bowl Generated Revenue

17. Obtain and inspect all agreements related to the institution's conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions.

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(Continued)

OHIO UNIVERSITY  
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**Results:** *We agreed all conference distributions (non-bowl and bowl games) to correspondence from the conference. No exceptions noted.*

18. Compare and agree the related revenues to the institution's general ledger and the Statement and recalculate totals.

**Results:** *No exceptions noted.*

Program Sales, Concessions, Novelty Sales and Parking

19. Compare the amount recorded in the revenue reporting category to a general ledger detail of program sales, concessions, novelty sales and parking as well as any other corroborative supporting documents (i.e., check copy, agreement) and recalculate totals.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total revenues. Therefore, the procedure enumerated above were not applicable.*

Royalties, Licensing, Advertisements and Sponsorships

20. Obtain and inspect agreements related to the institution's participation in revenues from royalties, licensing, advertisements and sponsorships during the reporting period for the relevant terms and conditions.

**Results:** *We agreed all royalties, licensing, advertisement, and sponsorship revenues to agreement and/or contract terms and conditions. No exceptions noted.*

21. Compare and agree the related revenues to the institution's general ledger and the Statement and recalculate totals.

**Results:** *We agreed all royalties, licensing, advertisement, and sponsorship revenues to the general ledger and recalculated totals. No exceptions noted.*

Sports Camp Revenues

22. Inspect sports-camp contract(s) between the institution and person(s) conducting institutional sports-camps or clinics during the reporting period to obtain documentation of the institution's methodology for recording revenues from sports-camps.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total revenues. Therefore, the procedures enumerated above were not applicable.*

23. Obtain schedules of camp participants and select a haphazard sample of 3 individual camp participant cash receipts from the schedule of sports-camp participants and agree each selection to the institution's general ledger and the Statement and recalculate totals.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total revenues. Therefore, the procedures enumerated above were not applicable.*

Athletics Restricted Endowment and Investment Income

24. Obtain and inspect all endowment agreements (if any) for relevant terms and conditions.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total revenues. Therefore, the procedures enumerated above were not applicable.*

25. Compare and agree 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 recalculate totals.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total revenues. Therefore, the procedures enumerated above were not applicable.*

Other

26. Perform minimum agreed-upon procedures referenced for all revenue categories (see above under revenue procedures, points 1-3) and recalculate totals.
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(Continued)

OHIO UNIVERSITY  
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**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total revenues. Therefore, the procedure enumerated above were not applicable.*

Football Bowl Revenues

27. Obtain and inspect all agreements related to the institution's revenues from post-season football bowl participation during the reporting period to gain an understanding of the relevant terms and conditions.

**Results:** *Management of the University informed us that there was no revenue from bowl revenues, and as such, none was reported on the Schedule. Therefore, the procedures enumerated above were not applicable.*

28. Compare and agree the related revenues to the institution's general ledger and Statement and recalculate totals.

**Results:** *Management of the University informed us that there was no revenue from bowl revenues, and as such, none was reported on the Schedule. Therefore, the procedures enumerated above were not applicable.*

\* \* \* \* \*

Expense Procedures

- Before the commencement of fieldwork, observe that the amounts reported on the Statement agree to the institution's general ledger.

**Results:** *No exceptions noted.*

- Compare and agree each operating expense category reported in the Statement during the reporting period to supporting schedules provided by the institution.

**Results:** *No exceptions noted.*

- Compare and agree a haphazard sample of 5 operating expenses (or all if the population is less than 5) obtained from the above operating expense supporting schedules to adequate supporting documentation (such as completed expense reimbursement forms, copies of receipts and invoices).

**Results:** *We performed specific expense procedures detailed below for all categories that were equal to or greater than 4% of total expenses. Testing of 5 operating expenses are included within these categories.*

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

**Results:** *We noted no variances requiring disclosures, refer to Attachment B. The budget to actual statement comparison was not performed at the account level but at the planning unit level which is the practice used for all departments within the University.*

Athletic Student Aid

1. Select a haphazard sample of students from the listing of institutional student aid recipients during the reporting period. Sample shall be 10% of the total student athletes for institutions who have used NCAA's Compliance Assistant software to prepare athletic aid detail, with a maximum sample size of 40, and 20% of total student athletes for institutions who have not, with a maximum sample size of 60.

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(Continued)



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**Results:** *We noted Management does not utilize NCAA's Compliance Assistant software to prepare athletic aid details, therefore, a sample of 60 students was selected for testing.*

2. Obtain individual student-account detail for each selection and compare total aid in the institution's student system to the student's detail in CA or the institution report that ties directly to the NCAA Membership Financial Reporting System.

**Results:** *We tested a sample of 60 students and agreed each student's account detail to the Calculation of Revenue Distribution Equivalency Report ("CRDE"). The student's accounts tested are summarized on the next page.*

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(Continued)

OHIO UNIVERSITY  
 NCAA AUP REVENUE AND EXPENSE PROCEDURES  
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 Attachment A

<u>Student Tested</u>	<u>Amount Per Student Account</u>	<u>Amount Per CRDE</u>	<u>Difference</u>		<u>Student Tested</u>	<u>Amount Per Student Account</u>	<u>Amount Per CRDE</u>	<u>Difference</u>	
1	\$ 10,400	\$ 10,400	\$ -		31	\$ 11,053	\$ 11,053	\$ -	
2	9,678	9,678	-		32	20,439	20,439	-	
3	15,600	15,600	-		33	3,577	7,154	(3,577)	K
4	1,000	1,000	-		34	16,680	16,680	-	
5	18,700	18,700	-		35	40,671	40,591	80	A
6	25,497	25,368	129	A, B	36	5,678	5,678	-	
7	37,011	36,474	537	E, F	37	23,152	23,152	-	
8	37,200	37,096	104	A, B	38	5,727	5,727	-	
9	27,713	27,632	81	A	39	9,048	8,782	266	A
10	28,709	28,388	321	A	40	13,750	13,750	-	
11	38,575	38,182	393	A	41	4,258	4,258	-	
12	17,385	32,960	(15,575)	A, G	42	11,455	11,455	-	
13	17,970	37,782	(19,812)	A, E, F, G	43	10,045	9,647	398	A, B
14	19,395	19,293	102	A	44	17,961	16,579	1,382	F
15	19,453	19,293	160	A, E, G	45	18,380	18,168	212	A
16	13,953	14,194	(241)	C	46	17,250	14,713	2,537	F
17	16,680	32,960	(16,280)	G	47	12,711	10,500	2,211	F
18	19,026	19,295	(269)	F	48	18,736	18,736	-	
19	20,000	20,000	-		49	7,097	7,097	-	
20	11,000	11,000	-		50	27,737	27,632	105	A
21	7,000	7,000	-		51	28,827	28,388	439	A, B
22	39,283	39,101	182	A, B	52	28,891	28,616	275	A, B
23	28,715	28,388	327	A, B	53	19,227	19,227	-	
24	25,653	25,368	285	H	54	28,538	28,388	150	A
25	33,236	33,236	-		55	27,726	27,632	94	A
26	19,091	19,091	-		56	37,251	37,096	155	A
27	16,744	17,758	(1,014)	I	57	28,501	28,388	113	A
28	37,300	37,096	204	A	58	38,405	38,182	223	A
29	7,807	15,613	(7,806)	J	59	13,809	36,074	(22,265)	D, E, F
30	18,237	18,237	-		60	32,473	32,473	-	

Refer to tick mark definitions on the following page. Correct amount of aid was received for all students.

(Continued)

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- A** - Difference is due to Digital Course Material fee. Student-athlete was on book scholarship; therefore, digital course fees were covered.
- B** - Difference is due to textbook reimbursement received. Student-athlete was on book scholarship; therefore, textbook fees were covered.
- C** - Actual tuition and/or meal plan option elected was less than aid allowance, therefore aid received was adjusted to meet cost.
- D** - Student athlete graduated and only received aid for Fall semester. The correct amount of aid was received for the one semester of attendance.
- E** - Student was approved for less than full time enrollment, tuition cost was less. Therefore, aid received was adjusted to meet permissible cost.
- F** - Award letter based on incorrect Ohio Guarantee Cohort however total aid was posted and / or increased to meet correct permissible cost.
- G** - Student was only in attendance for Fall or Spring Semester. The correct amount of aid was received for the one semester of attendance.
- H** - Difference is due to textbook reimbursement and digital course fees. Student-athlete was on book scholarship; therefore, digital course fees and textbooks were covered.
- I** - Difference is due to the student having an unapplied credit for the adjustment / reduction of fees. Therefore, aid was adjusted to meet permissible cost.
- J** - Student was cut or dismissed from the team and only received aid for Fall semester. The correct amount of aid was received for the one semester of attendance.
- K** - Student quit athletic team and only received aid for Fall semester. The correct amount of aid was received for the one semester of attendance.

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(Continued)

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3. Perform a check of each student selected to observe their information was reported accurately in either the NCAA's Compliance Assistant software or entered directly into the NCAA Membership Financial Reporting System using the following criteria:

- a. *Criterion:* The equivalency value for each student-athlete in all sports, including head-count sports, needs to be converted to a full-time equivalency value. The full-time equivalency value is calculated using the athletic grant amount reported on the Calculation of Revenue Distribution Equivalencies Report (CRDE) from the NCAA Compliance Assistant (CA) as the numerator and the full grant amount which is the total cost for tuition, fees, course related books, room and board for an academic year as the denominator. If using the NCAA Compliance Assistant software, this equivalency value should already be calculated for you on the CRDE report labeled "Revenue Distribution Equivalent Award"..

*Procedure:* For each student selected, recalculate the full-time equivalency value.

*Results:* We recalculated the equivalency values where the denominator was adjusted as a result of the actual costs applied as noted in the results above in Item 2. Aid was adjusted / posted correctly to ensure that cost of attendance was not exceeded and / or correct equivalency was met.

- b. *Criterion:* Grants-in-aid is calculated by using the revenue distribution equivalencies by sport and in aggregate (Athletic grant amount dividend by the full grant amount).

*Procedure:* For each student selected, recalculate the grants-in-aid and compare to the CRDE report to determine any discrepancies.

*Results:* We recalculated the equivalency values where the denominator was adjusted as a result of the actual costs applied as noted in the results above in Item 2. Aid was adjusted / posted correctly to ensure that cost of attendance was not exceeded and / or correct equivalency was met.

- c. *Criterion:* Other expenses related to attendance (also known as cost of attendance) should not be included in grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board, and course-related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.07. Note: for compliance purposes equivalencies may include other expenses related to attendance per Bylaw 15.02.2, however these expenses are not allowed to be included for revenue distribution equivalencies.

*Procedure:* For each student selected, observe that only tuition, fees, room, board, and course-related books are included in the grants-in-aid revenue distribution.

*Results:* No exceptions noted.

- d. *Criterion:* The full grant amount should be the full cost of tuition for an academic year, not semester or quarter.

*Procedure:* For each student selected, compare the grant amount shown to the cost of tuition as published the institution and determine whether it is for the full year, not a semester or quarter.

*Results:* No exceptions noted.

- e. *Criterion:* Student-athletes should only be counted once, regardless of multi-sport participation, and should not receive a revenue distribution equivalency greater than 1.00.

*Procedure:* For each selection, observe that the student-athlete was counted once and did not receive a revenue distribution equivalency greater than 1.00.

*Results:* No exceptions noted.

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- f. *Criterion:* Athletic grants are valid for revenue distribution purposes only in sports in which the NCAA conducts championship competitions, emerging sports for women and football bowl subdivision football.

*Procedure:* Obtain a list of NCAA championship competitions, emerging sports for women, and bowl subdivision football. For the students selected, compare the sports included within the calculations to those on the list and observe if there are any discrepancies.

**Results:** *No exceptions noted.*

- g. *Criterion:* Grants-in-aid are valid for revenue distribution purposes in NCAA sports that do not meet the minimum contests and participants requirements of Bylaw 20.9.6.3.

*Procedure:* For each student selected, compare grants-in-aid included within the calculation to NCAA sports that do not meet the minimum contests and participation requirements of Bylaw 20.9.6.3 and observe if there are any discrepancies.

**Results:** *No exceptions noted.*

- h. *Criterion:* Institutions providing grants to student-athletes listed on the CRDE as 'Exhausted Eligibility (fifth year)' or 'Medical' receive credit in the grants-in-aid component.

*Procedure:* If a student selected is included in the grants-in-aid calculation, obtain and observe letter(s) from the institution to the student communicating the status as 'Exhausted Eligibility (fifth year)' or 'Medical', as applicable, and observe that the student is properly flagged in the compliance software (if used).

**Results:** *No exceptions noted.*

- i. *Criterion:* The athletics aid equivalency cannot exceed maximum equivalency limits. However, the total revenue distribution equivalency can exceed maximum equivalency limits due to exhausted eligibility and medical equivalencies (reference Bylaw 15.5.3.1).

*Procedure:* If maximum equivalency limits are exceeded, trace the excess over the limit to exhausted eligibility and medical equivalencies.

**Results:** *No exceptions noted.*

- j. *Criterion:* If a sport is discontinued and the grant(s) are still being honored by the institution, the grant(s) are included in student-athlete aid for revenue distribution purposes.

*Procedure:* For any selections where the sport is discontinued and the institution has included the related grant for the student, observe documentation that the grant is still being honored by the institution.

**Results:** *We were informed by management there were no discontinued sports in the current year. Therefore, the procedure enumerated above is not applicable.*

- k. *Criterion:* All equivalency calculations should be rounded to two decimal places.

*Procedure:* For each student selected, observe that calculations have two decimal points.

**Results:** *No exceptions noted.*

- l. *Criterion:* If a selected student received a Pell Grant, observe the value of the grant is not included in the calculation of equivalencies or the total dollar amount of student athletic aid expense for the institution.

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*Procedure:* If a selected student received a Pell Grant, observe that the value of the grant is not included in the calculation of equivalencies or the total dollar amount of student athletic aid expense for the institution.

*Results:* No exceptions noted.

- m. *Criterion:* If a selected student received a Pell Grant, observe the student's grant was included in the total number and total dollar value of Pell Grants reported for Revenue Distribution purposes in the NCAA Membership Financial Reporting System.

*Procedure:* If a selected student received a Pell Grant, observe that the student's grant was included in the total number and total dollar value of Pell Grants reported for Revenue Distribution purposes in the NCAA Membership Financial Reporting System.

*Results:* No exceptions noted.

4. Recalculate total student aid for each sport and overall based on detailed listing of student aid expense provided by the institution.

*Results:* No exceptions noted.

#### Guarantees

5. Obtain and inspect visiting institution's away-game settlement reports received by the institution during the reporting period and agree related expenses to the institution's general ledger and the Statement and recalculate totals.

*Results:* This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedures enumerated above were not applicable.

6. Obtain and inspect all contractual agreements pertaining to expenses recorded by the institution from guaranteed contests during the reporting period. Compare and agree related amounts expensed by the institution during the reporting period to the institution's general ledger and the Statement and recalculate totals.

*Results:* This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedures enumerated above were not applicable.

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

7. Obtain and inspect a listing of coaches employed by the institution and related entities during the reporting period. Select a haphazard sample of 5 coaches' contracts that must include football, and men's and women's basketball from the above listing.

*Results:* We obtained a listing of all coaches employed by the University and selected five coaches' contracts, including football, men's basketball, women's basketball, field hockey and volleyball. No exceptions noted.

8. Compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the institution and related entities in the Statement during the reporting period.

*Results:* We agreed the financial terms and conditions of each of the related coaching salaries, benefits, and bonuses recorded by the University on the payroll detail. No exceptions noted.

9. Obtain and inspect payroll summary registers for the reporting period for each selection. Compare and agree related payroll summary registers for the reporting period to the related coaching salaries, benefits and bonuses paid by the institution and related entities expense recorded by the institution in the Statement during the reporting period.

*Results:* We agreed payroll summary registers for each selection. No exceptions noted.

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10. Compare and agree the totals recorded to any employment contracts executed for the sample selected and recalculate totals.

**Results:** *No exceptions noted.*

Coaching Other Compensation and Benefits Paid by a Third-Party

11. Obtain and inspect a listing of coaches employed by third parties during the reporting period. Select a haphazard sample of 5 coaches' contracts, or all if less than 5, that must include football, and men's and women's basketball from the listing.

**Results:** *We were informed by management that Athletics does not have coaching other compensation and benefits provided by a third-party, and as such, none was recorded on the Schedule. Therefore, the procedures enumerated above are not applicable.*

12. Compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by third party and recorded by the institution in the Statement during the reporting period.

**Results:** *We were informed by management that Athletics does not have coaching other compensation and benefits provided by a third-party, and as such, none was recorded on the Schedule. Therefore, the procedures enumerated above are not applicable.*

13. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree the related payroll summary register to the coaching other compensation and benefits paid by a third-party recorded by the institution in the Statement during the reporting period and recalculate totals.

**Results:** *We were informed by management that Athletics does not have coaching other compensation and benefits provided by a third-party, and as such, none was recorded on the Schedule. Therefore, the procedures enumerated above are not applicable.*

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

14. Select a haphazard sample 5 (or all if fewer than 5) support staff/administrative personnel employed by the institution and related entities during the reporting period.

**Results:** *We obtained a listing of all support staff/administrative personnel employed by the University and selected 5 for testing. No exceptions noted.*

15. Obtain and inspect the reporting period summary payroll register for each selection. Compare and agree related reporting period payroll summary registers to the related support/staff administrative salaries, benefits and bonuses paid by the institution and related entities expense recorded by the institution in the Statement during the reporting period and recalculate totals.

**Results:** *We agreed the payroll summary registers to the related support staff/administrative salaries, benefits and bonuses paid by the University to the statement and recalculated totals. No exceptions noted.*

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

16. Select a haphazard sample of 5 (or all if fewer than 5) support staff/administrative personnel employed by the third parties during the reporting period.

**Results:** *We were informed by management that Athletics does not have support staff/administrative compensation and benefits provided by a third-party, and as such, none was recorded on the Schedule. Therefore, the procedures enumerated above are not applicable.*

17. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related reporting period payroll summary registers to the related support/staff administrative other compensation and benefits expense recorded by the institution in the Statement during the reporting period and recalculate totals.
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**Results:** *We were informed by management that Athletics does not have support staff/administrative compensation and benefits provided by a third-party, and as such, none was recorded on the Schedule. Therefore, the procedures enumerated above are not applicable.*

Severance Payments

18. Select a haphazard sample of 5 employees (or all if fewer than 5) 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.

**Results:** *We were informed by management that there were no severance payments related to Athletics made during the year, and as such, none were reported on the Schedule. Therefore, the procedure enumerated above is not applicable.*

Recruiting

19. Obtain documentation of the Institution's recruiting expense policies.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedures enumerated above were not applicable.*

20. Compare and agree to existing institutional and NCAA-related policies.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedures enumerated above were not applicable.*

21. Obtain general ledger detail and compare to the total expenses reported and recalculate totals.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedures enumerated above were not applicable.*

Team Travel

22. Obtain documentation of the Institution's team travel policies.

**Results:** *We obtained Athletics team travel policies. No exceptions noted.*

23. Compare and agree to existing institutional and NCAA-related policies.

**Results:** *We compared and agreed Athletics team travel policies to NCAA-related policies. No exceptions noted.*

24. Obtain general ledger detail and compare to the total expenses reported and recalculate totals.

**Results:** *We selected 5 sports to test team travel expenses. We agreed the team travel expenses to the general ledger and recalculated totals. No exceptions noted.*

Equipment, Uniforms and Supplies

25. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedure enumerated above were not applicable.*

Games Expenses

26. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedure enumerated above were not applicable.*

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Fund Raising, Marketing and Promotion

27. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedure enumerated above were not applicable.*

Sports Camp Expenses

28. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedure enumerated above were not applicable.*

Spirit Groups

29. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

**Results:** *We were informed by management of the University there were no expenses related to Spirit Groups in the year, and as such, none were reported in the Schedule. Therefore, the procedure enumerated above is not applicable.*

Athletic Facility Debt Service, Leases and Rental Fees

30. Obtain a listing of debt service schedules, lease payments and rental fees for athletics facilities for the reporting year. Compare a sample of 5 facility payments including the top two highest facility payments and an additional 3 haphazardly selected payments to additional supporting documentation (e.g. debt financing agreements, leases, rental agreements).

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedures enumerated above were not applicable.*

31. Compare amounts recorded to amounts listed in the general ledger detail and recalculate totals.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedures enumerated above were not applicable.*

Direct Overhead and Administrative Expenses

32. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if less than 5) to validate existence of transaction and accuracy of recording by agreeing to related calculations/agreements and recalculate totals.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedure enumerated above were not applicable.*

Medical Expenses and Medical Insurance

33. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedure enumerated above were not applicable.*

Memberships and Dues

34. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.
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**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedure enumerated above were not applicable.*

Other Operating Expenses and Transfers to Institution

35. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedure enumerated above were not applicable.*

Student-Athlete Meals (non-travel)

36. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

**Results:** *This procedure was not applicable in the current year as this category was less than 4% of the total expenses. Therefore, the procedure enumerated above were not applicable.*

Football Bowl Expenses

37. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

**Results:** *We were informed by University management that there were no bowl game expenses, and as such, none were recorded on the Schedule. Therefore, the procedures enumerated above were not applicable.*

\* \* \* \* \*

Following is a complete listing of the minimum agreed-upon procedures for other reporting items, by category, to be performed to the Statement.

Minimum Agreed-Upon Procedures Program for Other Reporting Items

1. Before the commencement of fieldwork, compare the amounts reported on the Statement agree to the institution's general ledger.

**Results:** *No exceptions noted.*

Excess Transfers to Institution and Conference Realignment

2. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices and recalculate totals.

**Results:** *We were informed by Management of the University there were no excess transfers to the University or conference realignment expenses. Therefore, the procedure enumerated above is not applicable.*

Total Athletics Related Debt

3. Obtain repayment schedules for all outstanding intercollegiate athletics debt during the reporting period and recalculate annual maturities (consisting of principal and interest) provided in the schedules obtained.

**Results:** *No exceptions noted, refer to Attachment C for additional information.*

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4. Agree the total annual maturities and total outstanding athletic related debt to supporting documentation and the institution's general ledger.

**Results:** *No exceptions noted, refer to Attachment C for additional information.*

Total Institutional Debt

5. Agree the total outstanding institutional debt to the detail listing provided by the institution and the institution's audited financial statements, if available, or the institution's general ledger.

**Results:** *No exceptions noted, refer to Attachment C for additional information.*

Value of Athletics Dedicated Endowments

6. Obtain a schedule of all athletics dedicated endowments maintained by athletics, the institution, and affiliated organizations. Agree the fair value in the schedule(s) to the detail listing provided by the institution, the audited financial statements, and the institution's general ledger.

**Results:** *No exceptions noted, refer to Attachment C for additional information.*

Value of Institutional Endowments

7. Agree the total fair value of institutional endowments to the detail listing provided by the institution, the institution's audited financial statements, if available, and the institution's general ledger.

**Results:** *No exceptions noted, refer to Attachment C for additional information.*

Total Athletics Related Capital Expenditures

8. Obtain a schedule of athletics related capital expenditures made by athletics, the institution, and affiliated organizations during the reporting period.

**Results:** *No exceptions noted, refer to Attachment C for additional information.*

9. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices and recalculate totals.

**Results:** *We selected 5 transactions and received supporting documentation and recalculated totals. No exceptions noted.*

\* \* \* \* \*

Additional Minimum Agreed-Upon Procedures

1. For Grants-in-Aid:
  - a. Compare and agree the sports sponsored reported in the NCAA Membership Financial Reporting System to the Calculation of Revenue Distribution Equivalencies Report (CRDE) from CA or other report that supports the equivalency calculations from the institution. The NCAA Membership Financial Reporting System populates the sports from the NCAA Sports Sponsorship and Demographics Form as they are reported by the institution. If there is a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the CRDE or other report that supports the equivalency calculations, inquire about the discrepancy and report the reason for the discrepancy in the AUP report.

**Results:** *We noted no discrepancies in the sports sponsored between the NCAA Membership Financial Reporting Systems and Squad Listings.*

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

**Results:** *We noted in total variances of greater than 4% when comparing the current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalences per the Membership Financial Report. The variance is due to an increase in the number of student athletes receiving aid.*

2. Sports Sponsorship:

- a. Obtain the institution's Sports Sponsorship and Demographics Form submitted to the NCAA for the reporting year between May and August. Observe that the countable sports reported by the institution met the minimum requirements, set forth in Bylaw 20.9.6.3, related to the number of contests and the number of participants. If the institution requested and/or received a waiver related to minimum contests or minimum participants for a particular sport, that sport would not qualify as a sponsored sport for the purposes of revenue distribution. Also, only sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are eligible. Once countable sports have been validated, observe that the institution has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. Note: Any discrepancies MUST be resolved within the NCAA Membership Financial Reporting System prior to the report being submitted to the NCAA.

**Results:** *No exceptions noted. Management identified that the 2021-2022 Sports Sponsorship report is based on the 2020-2021 academic year and there was a blanket requirement waiver that was in place during this time period due to COVID-19.*

- b. Compare current year number of Sports Sponsored to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance.

**Results:** *No exceptions noted. The number of sports sponsored in prior and current year was 16.*

3. Pell Grants:

- a. 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 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 institutions financial aid records of all student-athlete Pell Grants. Note: . Note 1: Only Pell Grants for sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are countable. Note 2: Student-athletes should only be counted once even if the athlete participates in multiple sports. Note 3: Individual student-aid file testing in step 31 above should tie any selected student athletes who received Pell Grants back to the report of all student athlete Pell Grants to test the completeness and accuracy of the report.

**Results:** *No exceptions noted.*

- b. Compare current year Pell Grants total to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance greater than +/- 20 grants.

**Results:** *No exceptions noted. We noted total Pell Grants in prior year and current year were 58 and 55, respectively.*

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OHIO UNIVERSITY  
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**If a specific reporting category is omitted from the schedule or it is less than 4% of the total revenue or expenses, the procedure is not deemed to be applicable for that specific category.**

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We compared revenues and expenses with prior year amounts.

There were no revenue line items on the Schedule of Revenues and Expenses that were greater than 10% of the total revenues identified above with a variation over 10% from the prior year.

There were no expense line items on the Schedule of Revenues and Expenses that account for over 10% of the total expenses identified above with a variation over 10% from the prior year.

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OTHER REPORTING ITEMS  
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Other Reporting Items

Total Athletics Related Debt	\$ 895,287
Total Institutional Related Debt	627,059,241
Value of Athletics Dedicated Endowments	6,966,289
Value of Institutional Endowments	648,637,858
Total Athletics Related Capital Expenditures	976,914
Total Athletics Pledges Receivable	590,022

# OHIO AUDITOR OF STATE KEITH FABER



**OHIO UNIVERSITY - NATIONAL COLLEGIATE ATHLETICS ASSOCIATION  
AGREED UPON PROCEDURES**

**ATHENS 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 1/31/2023**

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](http://www.ohioauditor.gov)