

**Arizona State University
Sun Devil Athletics
Playing and Practice Seasons
Audit
November 6, 2017**

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Summary

National Collegiate Athletic Association (NCAA) compliance audits are completed on a rotational basis to provide coverage to the key compliance areas. The NCAA Compliance audit for playing and practice seasons was included in the Arizona State University (ASU) annual audit plan for Fiscal Year 2018. This audit is in support of ASU's mission of Inclusion and Student Success.

Background: The NCAA is dedicated to advancing fairness, safety and equal opportunity for all student-athletes. Rules and bylaws have been implemented to support this mission along with various governing bodies to ensure compliance. Violations to rules are assessed using a four-level structure ranging from a severe breach of conduct (Level 1) to incidental issues (Level 4) and can have significant impact to a University's program including postseason bans, scholarship reductions and coach suspensions.

NCAA bylaw 17 defines the rules governing the Playing and Practice Season. Institutions are required to limit organized practice activities, length of practice seasons and number of competitions to minimize interference with the academic programs of its student athletes.

Compliance with these requirements is a shared responsibility between coaches, Athletics Compliance, and student-athletes. Coaches are responsible for proactively managing and accurately reporting time spent on countable athletically related activities (CARA). Athletics Compliance is responsible for monitoring and approving the coaches reporting as well as performing other monitoring activities. Student-athletes participate in surveys to confirm the accuracy of reported playing and practice time.

To facilitate tracking of CARA, the ACS Athletics system (ACS) is utilized. Coaches are required to submit the required Playing and Practice Season Declaration (Declaration) within the application prior to the start of the season. The Declaration includes the length of the playing season, defined segments with the respective start and end dates, number of competitions and the definition of the practice week including defined days off. In addition, coaches are required to submit weekly CARA logs that capture the time spent for each type of activity by day of week. Both the Declaration and the weekly CARA logs are reviewed and approved by Athletics Compliance within ACS.

Audit Objectives: The objectives of the engagement were to review the design and effectiveness of processes governing the administration and monitoring of playing and practice seasons for student-athletes to ensure compliance with the applicable NCAA bylaws.

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Scope: The scope of this engagement included all student-athletes for all sports for Fall 2016 and Spring 2017. Specific bylaws considered in scope for testing are documented as part of the methodology. Bylaws not referenced were not included in the scope of this review.

Methodology: Our audit consisted of tests and procedures necessary to provide a reasonable basis for expressing our opinion. Specifically, audit work consisted of interviews with Athletics Compliance staff, observation of work processes, review of documented policies and procedures and substantive tests including the following areas:

- For all sports, validated Playing and Practice Declaration forms were submitted by coaches prior to the first date of practice and reviewed and approved by Athletic Compliance. In addition, validated the following elements were in compliance to NCAA requirements:
 - Length of playing seasons {Figure 17.2}
 - First date of practice identified { Figure 17.2}
 - First date of competition { Figure 17.2}
 - One day off per week during the playing season {17.1.7.4}
 - Number of competitions { Figure 17.1}
- For all sports, reviewed five weekly in-season CARA logs to confirm countable athletically related activities did not exceed four hours per day or 20 hours per week and that student-athletes had at least one day off per week. {17.1.7.1}
- For all sports, reviewed two weekly out-of-season CARA logs to confirm countable athletically related activities did not exceed two hours per day or eight hours per week and that student-athletes had at least two days off per week. {17.1.7.1}
- For all sports, reviewed actual competitions to ensure the number of allowable contests or competitions was not exceeded. {Figure 17-1}
- Confirmed CARA logs were reviewed and approved by Athletic Compliance by reviewing five in-season and two out of season CARA logs for each sport to ensure approved in a timely manner.
- For a sample of 159 student-athletes, 25% of the student-athletes, validated the following:
 - Student-athletes received mandatory medical examination prior to first date of practice. {17.1.5}
 - Student-athletes medical examinations were administered within six months

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prior to participation in any practice, competition or out of season conditioning activities. {17.1.5}

- Performed the following validation procedures to confirm the accuracy of the coach-submitted CARA logs:
 - Observed nine practices to confirm the coaches accurately reported practice, to include the time observed.
 - Validated Athletic Compliance’s tracking file for the FY16-17 practices they observed to ensure observed practices were accurately reported by coaches through CARA logs.

- Assessed student-athlete confirmations were sent out to provide appropriate coverage on all sports for the months of September 2016 – April 2017. In addition, confirmed that appropriate oversight of the process was in place including necessary follow up and action if negative confirmations were received. {17.1.7.2}

- Confirmed that annual reporting to Senior Leadership regarding NCAA compliance included the assessment of accurate and timely CARA log submission.

Conclusion: Overall, the Athletics Compliance department has implemented adequate controls to ensure compliance with the NCAA bylaws related to Playing and Practice Seasons. Specifically, ACS is consistently used by coaches to submit their planned activities prior to the start of the season to ensure activities are in compliance with required limits as well as to submit the actual time spent on countable athletically related activities on a weekly basis. The Athletics Compliance team has implemented effective monitoring activities including reviewing Declarations and CARA logs, observing actual practices and facilitating student validation of the CARA logs to ensure reported time was accurate. The existing monitoring controls were instrumental in identifying or confirming the three self-reported violations related to the Playing and Practice Season bylaws for the FY16-17 season.

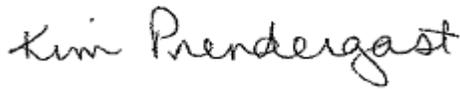
The control standards University Audit considered during this audit and the status of the related control environment are provided in the following table:

General Control Standard (The bulleted items are internal control objectives that apply to the general control standards, and will differ for each audit.)	Control Environment	Finding No.	Page No.
Reliability and Integrity of Financial and Operational Information	Not Applicable		
Effectiveness and Efficiency of Operations	Not Applicable		

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Safeguarding of Assets	Not Applicable		
Compliance with Laws and Regulations			
<ul style="list-style-type: none"> Coaches submit documented declarations defining the playing season prior to the beginning of the playing season for each sport. 	Reasonable to Strong Controls in Place	N/A	N/A
<ul style="list-style-type: none"> Tracking and reporting controls are in place to ensure countable athletically related activities are limited to the defined daily and weekly limits for each sport during and outside the playing season. 	Reasonable to Strong Controls in Place	N/A	N/A
<ul style="list-style-type: none"> Effective monitoring and oversight is in place to ensure compliance with NCAA bylaws governing the Playing and Practice Season. 	Reasonable to Strong Controls in Place	N/A	N/A
<ul style="list-style-type: none"> Mandatory medical exams are performed within six months prior to participation in any practice, competition or out-of-season conditioning activities. 	Reasonable to Strong Controls in Place	N/A	N/A

We appreciate the assistance of Athletics Compliance staff during the audit.




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