



Internal Audit Department

NAU Sport Clubs Audit Report

**January 2017
Report Number FY 17-02**

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Northern Arizona University
NAU Sport Clubs
Audit Report
January 13, 2017

Summary

Our audit of NAU's Sport Clubs is in the Annual Audit Plan for FY 2017, as approved by the Audit Committee of the Arizona Board of Regents. This audit links to NAU's goal of student success.

Background: The NAU Sport Clubs Program offers individuals the opportunity to compete in various sports or participate in recreational activities. Each club is organized and operated by students with assistance from the Sport Clubs Coordinator. Most clubs receive funding from ASNAU and/or membership dues. The program currently consists of over 35 Sport Clubs, some of which compete for national championships each year. Sport Clubs are designed primarily for undergraduate students, but graduate students and NAU faculty/staff members may participate, with approval from the Club. Benefits of joining a Sport Club include:

- Participation in an inclusive team atmosphere and working towards a common goal;
- Continuing a playing career in athletics with less demanding time requirements;
- Enhancing the college experience;
- Having the opportunity to travel and compete in various tournaments and events against other colleges and universities; and
- Development of transferrable leadership skills.

The Sport Clubs currently offered include:

Archery	Gymnastics	Roller Derby	Tennis
Badminton	Ice Hockey	Roller Hockey	Triathlon
Baseball	Kendo	Men's Rugby	Men's Ultimate Frisbee
Bass Fishing	Men's Lacrosse	Women's Rugby	Women's Ultimate Frisbee
Beach Volleyball	Women's Lacrosse	Running	Unicycle
Bowling	Logging Sports	Ski & Snowboard	Men's Volleyball
Cycling	Mixed Martial Arts	Men's Soccer	Women's Volleyball
Dance	Paintball	Women's Soccer	Men's Water Polo
Disc Golf	Quidditch	Softball	
Equestrian	Racquetball	Swim	

During fiscal year 2016, Sport Clubs traveled 51,670 miles to eleven states to participate in tournaments, competitions and meets.

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Some notable appearances regarding the Sport Clubs for fiscal year 2016 include:

- TriJacks (triathlon) – three members placed in the top 25 in their respective age categories at a competition in Chicago, IL
- Baseball – NCBA Southern Pacific Conference Champions
- Gymnastics – two members placed in the top 10 at Nationals in Sacramento, CA
- Archery – two members were selected to represent Team USA at the USA Team trials
- Quidditch – the team qualified as one of the top 30 teams in the Nation and traveled to Columbia, SC to compete
- Ski & Snowboard – competed in the USCSA National Championships in Lake Placid, NY, garnering 1st place, 2nd place and 3rd place in men's and women's freestyle skiing and men's team alpine skiing
- Tennis – earned the sportsmanship award at USTA Sectionals in New Mexico
- Racquetball – participated in the National Intercollegiate Championships in Tempe, AZ, garnering gold, silver and bronze medal finishes in various divisions
- Women's Soccer – won the West Coast Soccer Association regular season
- Cycling – competed in the Mountain Bike XC National Championships in Snowshow, WV
- Men's Rugby – won the 2016 AZ/NM Men's D3 Rugby League

Sport Clubs must first complete an online application to begin the process of setting up a potential sport club. Once their application is reviewed, a meeting to discuss goals and logistics for the club is scheduled with the Sport Clubs Coordinator. If the Sport Clubs Program can accommodate the sport club, a meeting is scheduled with the Sport Clubs Executive Board who has authority to approve or deny applications to be a sport club. If the Executive Board approves the club, the Office of Student Life will be notified that they have met the criteria to be classified as a sport club and can proceed with the registration process. Student Organizations that meet the following criteria must be classified as a Sport Club:

- Consist of a sport component
- Competitive in nature
- Physically active
- Ability to compete against similar groups at other institutions
- Abide by rules set forth by a governing body for that particular activity

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The new Sport Clubs must register as a student organization with the Office of Student Life using True Blue Connects. True Blue Connects is an online tool that student organizations, including sport clubs, use to register their organization, add members, list officers and advisers, upload the organization's constitution and update and communicate information about their organization (i.e. meeting times, amount of dues, etc.). True Blue Connects also gives student organizations the ability to connect to Facebook and Twitter, upload photos and create news articles about their clubs' activities.

Sport Clubs may receive funding from several sources on a reimbursement basis for travel costs (i.e. hotel, fuel, etc.), hosting entertainment and/or small scale events and catering expenses. Additionally, Sport Clubs are allowed to accept charitable donations through the University Foundation. The use of these funds is also on a reimbursement basis. Sport Clubs may also raise funds for their sport via fundraisers on campus, restaurant fundraisers and running the concession stand at the Skydome during football and basketball games with a percentage of sales going to the sport club. The following table reflects the funding provided to Sport Clubs for fiscal year 2016:

ASNAU Fund	\$ 30,239
Sport Clubs Fund	3,810
Student Activities Council	350
Sodexo	835
NAU Foundation	1,483
On-Campus Fundraisers	<u>2,270</u>
Total	<u>\$ 38,987</u>

Sport Clubs may charge membership dues to members in order to practice and compete. Dues are determined by each Sport Club's officers with assessment and collection handled by the Sport Club. Sport Clubs are encouraged to establish and maintain off-campus bank accounts. Accordingly, each Sport Club is expected to manage their own finances.

All Sport Club participants that are NAU students, NAU Alumni, faculty or staff are required to pay a \$25 membership fee annually. This membership fee helps to support the Sport Clubs Program, which includes, but is not limited to administrative support, facility space, travel opportunities and equipment. Non-University Affiliates are required to purchase an annual Sport Club Access Recreation Membership in place of the membership fee. The Sport Club Access Recreation Membership is \$150 per academic year. Member fees and Sport Club Recreation Memberships are assessed and paid

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through IMLeagues.com. The following table reflects the student memberships and Sport Club Recreation Memberships collected for fiscal year 2016:

Student Memberships	\$ 19,350
Sport Club Recreation Memberships (see Recommendation 1)	-
Total	\$ 19,350

Sport Clubs have access to a variety of facilities located on campus to host practices, events and competitions; typically at no cost. The following are the facilities available for Sport Clubs:

- | | |
|---------------------------------|-----------------------------|
| Health and Learning Center | North Campus Practice Field |
| Aquatics and Tennis Complex | Rolle Activity Center |
| South Campus Recreation Complex | Union Fieldhouse |
| Observatory Fields | |

Audit Objectives: The primary objectives of the audit are to determine if NAU Sport Clubs’ financial management is adequate and effective and in compliance with NAU policies.

Scope: The scope of our audit included a review of all policies and procedures governing the management of NAU Sport Clubs as well as other procedures that helped us achieve our primary audit objectives. We reviewed documents and system reports supporting transactions that occurred from Fall 2015 to Spring 2016, as well as current practices and procedures.

Methodology:

- Reviewed the NAU Sport Clubs website.
- Reviewed ABOR and NAU policies and procedures related to NAU Sport Clubs.
- Reviewed the Office of Student Life, the Associated Students of Northern Arizona University (ASNAU) and NAU Foundation websites and policies and procedures related to NAU Sport Clubs.
- Interviewed NAU management and staff responsible for managing NAU Sport Clubs, which include Campus Recreation, the Office of Student Life, NAU Foundation, Insurance and Claims Services, Fleet Services and Enrollment Management and Student Affairs.

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- Reviewed IMLeagues Sport Management System, True Blue Connect System and NAU Foundation System Reports.
- Reviewed EMSA revenue reports, ASNAU and Sport Clubs Funding reimbursement forms, Foundation Activity Reports and Status of Funds for revenue and expense capture.
- Reviewed forms/checklists used to manage NAU Sport Clubs.
- Interviewed members of Ice Hockey and Women's Lacrosse clubs.

The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

Conclusion: NAU Sport Clubs are adequately managed and in compliance with NAU policies. The use of IMLeagues, True Blue Connects and EMSA allow for efficient management and monitoring of NAU Sport Clubs.

Observations: We noted:

- Campus Recreation has six student workers to help with Sport Clubs management/monitoring.
- Campus Recreation is incorporating an officer transition checklist into their process that will be in effect by the end of January 2017.
- For fiscal year 2017, students from NAU's Physical Therapy program are available to assist with rehabilitation of injuries, at no cost.
- For fiscal year 2017, the Sport Clubs Program has changed the process to better track the number of interested and committed participants. Waivers submitted will represent interested participants while those participants that paid in IMLeagues will represent committed participants.
- As of September 2016, the Comptroller's Office has implemented a quarterly query to identify duplicate payments related to Single Payment Vendors across campus.
- Effective Spring 2017, ASNAU will incorporate a budget template and expense reimbursement form into the ASNAU Funding reimbursement process to enable uniformity and consistency in reviewing funding reimbursement requests.

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The control standards we 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	Recommendation No.	Page No.
Reliability and Integrity of Financial and Operational Information			
<ul style="list-style-type: none"> • Sports Management System is automated to bill participants 	Reasonable to Strong Controls in Place		
<ul style="list-style-type: none"> • Cash collections per the Sports Management System is reconciled to revenue on the GL 	Reasonable to Strong Controls in Place	1	8
<ul style="list-style-type: none"> • Revenue recognition is not duplicated 	Reasonable to Strong Controls in Place		
<ul style="list-style-type: none"> • Revenue and expenses are captured in the correct GL account 	Reasonable to Strong Controls in Place	1, 2	8, 9
<ul style="list-style-type: none"> • Funding reimbursements are adequately supported 	Reasonable to Strong Controls in Place		
<ul style="list-style-type: none"> • Disbursements related to funding reimbursements are not duplicated 	Opportunity for Improvement	2, 3	9, 10
<ul style="list-style-type: none"> • Rate schedules exist and are approved by NAU administration 	Reasonable to Strong Controls in Place	8	15
<ul style="list-style-type: none"> • Management oversight is provided to ensure revenue and expense capture is appropriately recorded 	Reasonable to Strong Controls in Place	1, 2	8, 9
Safeguarding of Assets			
<ul style="list-style-type: none"> • Sport Club management checklists, forms and data are backed up 	Reasonable to Strong Controls in Place		
<ul style="list-style-type: none"> • Sensitive information is adequately protected 	Reasonable to Strong Controls in Place		

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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	Recommen- dation No.	Page No.
Effectiveness and Efficiency of Operations			
<ul style="list-style-type: none"> Policies and procedures exist for NAU's Sport Clubs Program 	Opportunity for Improvement	4, 5, 6, 7	11, 12, 13, 14
<ul style="list-style-type: none"> Waivers are used and adequately explain NAU Sport Clubs Program policies 	Reasonable to Strong Controls in Place		
<ul style="list-style-type: none"> Systems, processes and procedures are used to efficiently and effectively manage the NAU Sport Clubs Program 	Reasonable to Strong Controls in Place	3, 5	10, 12
<ul style="list-style-type: none"> The member dues billing system is automated 	Reasonable to Strong Controls in Place		
Compliance with Laws and Regulations			
<ul style="list-style-type: none"> NAU Sport Clubs Program complies with ABOR policies and AZ State Law 	Reasonable to Strong Controls in Place		

We appreciate the assistance of the staff of the Office of Student Life, the Associated Students of Northern Arizona University, NAU Foundation, Campus Recreation, Housing and Residence Life, Contracting and Purchasing Services, Fleet Services and Enrollment Management and Student Affairs.

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Audit Results, Recommendations and Responses

1. The collection process for manual membership dues and Non-University Affiliates membership dues should be improved.

Condition: Fiscal Year 2016 membership dues collected and processed manually for the D2 Ice Hockey Team and Men's Rugby team in the amounts of \$625 and \$900, respectively were inadvertently coded to Intramural revenues instead of Sport Clubs revenues.

Eight community members that participated in sport clubs during spring 2016 did not pay their Sport Clubs Access Recreation Membership dues for the spring semester.

Criteria: While a process exists to monitor and appropriately capture member dues processed electronically, a process should exist to capture member dues processed manually.

Non-University Affiliates must purchase a Sport Club Access Recreation Membership to participate in the NAU Sport Clubs Program. This membership must be renewed each semester in order to remain eligible to have access to Campus Recreation Facilities. Rates for FY16 were \$75 per semester; \$150 per academic year.

Cause: Because these are rare instances, there is no formal directive that exists to process manual member dues received. Due to recent implementation of the IMLeagues payment system, a streamlined process to monitor non-university affiliate payments is still being developed.

Effect: Intramurals revenues are overstated and Sport Clubs revenues are understated. The reporting is inaccurate for management assessment and review of the NAU Sport Clubs Program.

Revenue is understated and not complete as \$600 in non-university affiliate membership dues were not collected for fiscal year 2016 from several community members that participated in sport clubs.

Recommendation: A process should be formalized that addresses the manual process for team membership dues received. Additionally, management should reconcile activity in IMLeagues to activity in the general ledger to ensure revenues are appropriately stated.

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Response: Team membership fees were eliminated beginning spring 2016. The amended process resulted in individual membership fee being required prior to joining a specific team; this process is managed through IM Leagues. After membership payment is collected the athlete is officially eligible for participation with the club selected and next step in process would be for the athlete to complete required forms. Additionally, the fee collection method in IMLeagues was updated and changed from PayPal to EBusiness. In the event IMLeagues functionality is not available the backup process will include working with our financial team to develop a membership form to be completed by the individual (team memberships are not available) and submitting membership fees through the Sport Clubs office. The form will then be used to initiate and complete the transaction through FUSION, the POS software the department uses to manage financial transactions. A hot key will be created in FUSION to distinguish and identify the membership type being purchased (Sport Club vs Intramural Sport) ensuring the correct GL account including the sub department code is used on the back end for tracking and distributing the revenue collected. Monthly FUSION reports will be reviewed and reconciled with the transaction detail reports. This process will be completed prior to the start of the spring 2017 semester.

2. One account and the Sport Clubs sub-department should be used to capture NAU Sport Club Fund reimbursements.

Condition: During our testing of fiscal year 2016 NAU Sport Clubs Funding reimbursed to various Sport Clubs, we noted the sub-department Sport Clubs was rarely used and four different general ledger accounts were used to capture funding disbursed to five sport clubs. The four different general ledger accounts used include:

1. 730150 – Purchasing Card Transactions
2. 750190 – Service Related Expense Reimb
3. 754100 – Participant Other Expenses
4. 755115 – Other Rentals/Leases

Additionally, there was a duplicate payment in the amount of \$500 issued in November 2015 to one of the sport clubs.

Criteria: A consistent process should exist to capture NAU Sport Club Fund reimbursements.

Cause: Because no procedures manual exists, a process does not exist to consistently capture these NAU Sport Club Fund reimbursements.

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Effect: No efficient reporting exists to identify how much was disbursed to NAU Sport Clubs and a duplicate payment was issued to a sport club resulting in reimbursing \$1,000 instead of \$500.

Recommendation: One general ledger account and the Sport Clubs sub-department should be used to capture NAU Sport Club Fund reimbursements. This account should be periodically reviewed to detect duplicate payments.

Response: We agree with the recommendation and will work with our financial team to develop and document the process to accurately track Sport Club reimbursement transactions. We plan to use general ledger account 750190 – Service Related Expense Reimb, unless our financial team recommends using a different account, and will ensure the sub-department code is being used to accurately account for all Sport Club reimbursement transactions. We will use the existing tracking form for reimbursements as a monthly report and reconciliation against the budget detail report, which will be completed during the active sport club seasons. The process will be completed prior to the start of the spring 2017 semester.

3. NAU Management should request a report from Enterprise Reporting that details the vendor names of Single Payment Vendors.

Condition: Single Payment Vendors are used for reimbursements for ASNAU Funding and Sport Clubs Funding. General ledger detail reports reflect ‘Single Payment Vendor’, not the specific vendor name.

Criteria: A report should exist that details the vendor names to efficiently research upcoming or historic payments made as it relates to NAU Sport Clubs.

Cause: Because the vendor table was continuously growing, the use of Single Payment Vendors was incorporated into the check reimbursement process.

Effect: The single payment vendor process creates inefficiency in researching and reporting of vendors paid. The opportunity exists for duplicate payments.

Recommendation: We recommend management request a report be created within Enterprise Reporting that is specific to each department that displays the specific vendor name for disbursements issued using the Single Payment Vendor process.

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Response: We agree with the recommendation and will request the Office of Student Life coordinate a new report request from Enterprise Reporting to include unique identifiers reflecting vendor names used. A request will be completed no later than January 2017.

4. Student Organizations that fall under the definition of Sport Clubs should not be allowed to opt out of the NAU Sport Clubs Program.

Condition: Several student organizations that were previously sport clubs opted out of the NAU Sport Clubs Program and were allowed to do so by the Office of Student Life. One of the Sport Clubs that opted out of the NAU Sport Clubs Program received ASNAU funding to participate in a national competition in New York in April 2016.

Criteria: The Student Organization Manual dated Fall 2016 reads “Club Sport student organizations are sports teams or groups engaged in active practice and competition against other schools or individuals.” Further, “Recreation/Game student organizations focus on recreational activities and games in a non-competitive atmosphere”.

The Tier System for NAU Sport Clubs includes a Recreational tier to accommodate all levels of competition of sport clubs.

Cause: Due to miscommunication provided by student organizations regarding competition and to avoid membership dues and monitoring, exemption from the NAU Sport Clubs Program was granted by the Office of Student Life for these student organizations.

Effect: The NAU Sport Clubs Program provides first-aid and injury reporting to effectively manage student organizations designated as sport clubs. These services are not available to “Recreation/Game” student organizations. “Recreation/Game” participants do not complete the risk waiver; therefore exposing the university to litigation.

Recommendation: We recommend those student organizations that are truly a club sport as defined in the Student Organization Manual not be exempt from the NAU Sport Clubs Program.

Response: We agree with the recommendation. The Office of Student Life and Sport Club Coordinator will work together to update and document the process and communicate the change in process with current clubs to bring them in compliance by spring 2017.

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5. Policies and procedures and balances in Foundation accounts should be communicated.

Condition: We identified several areas related to Foundation activity that should be improved:

Lack of Policies and Procedures

Foundation accounts for two sport clubs had balances of \$900 and \$70 with no activity since 2008 and 2010, respectively. Another foundation account was created for a sport club that closed their bank account and requested to transfer their ending bank balance of \$724.99 to the NAU Foundation. A sport club maintains a Foundation account that has the appearance of treating it as a bank account with an ending balance as of December 2015 in the amount of \$960.70.

Lack of Communication of Foundation Balances

Currently, there is no communication from the Office of Student Life to the NAU Sports Coordinator regarding balances in NAU Sport Clubs Foundation accounts.

Lack of Consideration of Foundation Balances in Funding Process

Currently, the NAU Sport Clubs Foundation balances are not considered in the funding process for ASNAU, NAU Sport Clubs, etc.

Criteria: Policies and procedures are designed to guide and determine all major decisions and actions and should be consistent with the overall mission of NAU.

Foundation balances for NAU Sport Clubs should be communicated to the NAU Sports Coordinator; especially for those sport clubs that have been inactive.

All monies should be considered when funding these Sport Clubs; especially when they have monies earmarked for their sport club through the Foundation.

Cause: Because no directive exists, no policies and procedures were created to address inactive/aging Foundation accounts and/or Foundation accounts used as bank accounts nor have the balances ever been communicated to the NAU Sports Coordinator or as part of the funding process.

Effect: Without a procedure to address these balances, they will continue to age with no benefit to any sport club. In the case of the bank account closure, a precedence is

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established that all clubs can close their bank accounts and transfer the money to the Foundation when they no longer want responsibility for the money.

Recommendation: We recommend management develop policies and procedures to address inactive/aging Foundation accounts and Foundation accounts being used/set-up as bank accounts.

We recommend that the Office of Student Life periodically communicate to the Sport Clubs Coordinator the balances in the NAU Sport Clubs Foundation accounts. This information will allow for encouragement of students to revive the sport club.

We recommend the funding process include the communication of NAU Sport Club Foundation balances where applicable. The burden of funding from ASNAU, NAU Sport Clubs, etc. is reduced because the Foundation account resource is available, where applicable.

Response: We agree with the recommendation. Policies and procedures will be developed to address inactive/aging Foundation accounts and Foundation accounts being used/set-up as bank accounts. The Office of Student Life will communicate balances in the NAU Sport Clubs Foundation accounts to the Sport Clubs Coordinator annually. NAU Sport Club Foundation balances will be included in the funding process, where applicable. This will implemented by the end of fiscal year 2017.

6. The policy related to Sport Clubs renting NAU vehicles should be updated in the NAU Sport Clubs Officer Handbook.

Condition: The Sport Club Officer Handbook states that Sport Clubs are not authorized to rent NAU vehicles.

Criteria: Contract and Purchasing Services issued guidance in December 2016 that authorized student employees and registered volunteer drivers, acting within the course and scope of authorization, may drive for an NAU approved activity or event. Students cannot drive NAU vehicles for field trips and activities for which they receive a benefit, such as course credit.

Effect: The practice of appropriately renting NAU vehicles with an authorized driver to Sport Clubs is not consistent with existing policy as outlined in the Sport Clubs Officer Handbook.

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Recommendation: We recommend the policy related to NAU Sport Clubs renting NAU vehicles be updated in the NAU Sport Clubs Officer Handbook to coincide with NAU policies and practice. The policy should clearly indicate the requirements for authorized drivers, acceptable method of payment and reference the approval process through the Office of Student Life. Student employees who are authorized drivers cannot drive unless they are performing the duties of their employment for NAU; driving to a competition would not fit this criteria.

Response: We agree with the recommendation. The handbook will be updated by January 31, 2017.

7. One sport club should be brought into compliance with sport club requirements.

Condition: The audit identified an athletically-successful sport club with significant revenue and expenditures that has inadequate student management and a lack of financial transparency. Students do not have meaningful leadership roles, control over spending, or know the financial status of the club.

Criteria: The Student Organization Manual states, "Student organizations at Northern Arizona University are designed to serve students and contribute to the academic, political, cultural, religious/spiritual, social, or recreational life of the campus. Student organizations are a valuable part of the student experience and provide opportunities for students to take on leadership roles and build skills related to organizational development and administration, event planning, fundraising, budgeting, marketing, and public relations. Student organizations also provide learning experiences specific to students' area of academic or extracurricular interest."

Cause: In effect, participating students have outsourced management of the club.

Effect: Students are not adequately exposed to leadership roles and do not have an adequate understanding of the financial status of the club.

Recommendation: The Office of Student Life and NAU Sport Clubs should bring this club into compliance with NAU requirements.

Response: NAU has developed an action plan to bring the club into compliance with sport club requirements by the end of spring 2017.

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8. Membership rates should be reviewed and approved.

Condition: Pay packages for affiliates and non-university affiliates are set up in IMLeagues for participants to pay their membership dues online. Pay packages are the membership rate schedules for affiliates and non-University affiliates. The NAU Sport Clubs Coordinator is able to activate and inactivate pay packages without management approval.

Criteria: Pay package rates should be properly approved by management. Even though a budget line item exists for revenue, management review and approval should still exist.

Cause: No controls exist related to approval of pay package rates as reflected on the sports management system.

Effect: Without management oversight of rate approval, there is no assurance that revenues may be complete and correct.

Recommendation: We recommend that management review and approve membership rates and that any changes be reviewed in IMLeagues to ensure the website reflects the appropriate pay package rates.

Response: The Sport Club Coordinator will formally document the process used annually for review and evaluation of membership fees and will provide a recommendation to the Director for approval prior to implementation. Additionally, a tracking process will be developed to track membership fee history. This process will be put in place prior to FY18 budget requests.

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