

OHIO UNIVERSITY
ATHENS COUNTY
AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2021

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
IPAReport@ohioauditor.gov
(800) 282-0370

Board of Trustees
Ohio University NCAA
West Union Street Office Center, Suite 275
1 Ohio University
Athens, Ohio 45701

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of Ohio University NCAA, Athens County, prepared by Crowe LLP, for the period July 1, 2020 through June 30, 2021. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. 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

February 22, 2022

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**OHIO UNIVERSITY
INTERCOLLEGIATE ATHLETICS DEPARTMENT**

**Independent Accountant's Report on
Applying Agreed-Upon Procedures
June 30, 2021**

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OHIO UNIVERSITY
INTERCOLLEGIATE ATHLETICS DEPARTMENT
Athens, Ohio

AGREED-UPON PROCEDURES
REQUIRED BY THE NCAA
June 30, 2021

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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, 2021. 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, 2021. 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

Columbus, Ohio
January 12, 2022

OHIO UNIVERSITY
INTERCOLLEGIATE ATHLETICS DEPARTMENT
SCHEDULE OF REVENUE AND EXPENSES
For the Year Ended June 30, 2021
(Unaudited)

Item	Men's Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
Summary of Revenue:						
Ticket sales	\$ 3,495	\$ 42,850	\$ -	\$ 2,500	\$ -	\$ 48,845
Direct institutional support	6,039,780	2,281,102	1,301,600	6,693,650	1,058,356	17,374,488
Indirect institutional support	755,307	297,225	162,598	832,698	570,805	2,618,633
Guarantees	-	30,000	20,000	2,000	-	52,000
Contributions	447,074	49,011	63,201	158,478	1,256,277	1,974,041
Media rights	38,500	38,500	-	-	-	77,000
NCAA distributions	413,996	331,288	74,313	752,718	-	1,572,315
Conference distributions	-	50,000	-	-	1,500,000	1,550,000
Conference distributions of bowl generated revenue	-	-	-	-	-	-
Program, novelty, parking and concession sales	1,780	11,927	3,474	454	63,377	81,012
Royalties, licensing, advertisements and sponsorships	-	15,000	-	-	678,702	693,702
Sports camp revenue	-	-	-	8,128	-	8,128
Athletics restricted endowment and investment income	14,569	26,676	3,611	86,362	68,531	199,749
Other operating revenue	-	-	-	7,340	63,532	70,872
Bowl revenues	-	-	-	-	-	-
Total operating revenue	<u>\$ 7,714,501</u>	<u>\$ 3,173,579</u>	<u>\$ 1,628,797</u>	<u>\$ 8,544,328</u>	<u>\$ 5,259,580</u>	<u>\$ 26,320,785</u>

(Continued)

OHIO UNIVERSITY
INTERCOLLEGIATE ATHLETICS DEPARTMENT
SCHEDULE OF REVENUE AND EXPENSES
For the Year Ended June 30, 2021
(Unaudited)

Item	Men's Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
Summary of Expenses:						
Athletic student aid	\$ 3,346,161	\$ 605,071	\$ 471,483	\$ 3,948,092	\$ 17,834	\$ 8,388,641
Guarantees	-	5,000	12,000	-	-	17,000
Coaching salaries, benefits, and bonuses paid by the University and related entities	1,924,823	1,085,330	598,236	1,904,042	-	5,512,431
Support staff/administrative compensation, benefits and bonuses paid by the University and related entities	196,555	70,677	34,963	35,013	3,027,464	3,364,672
Recruiting	52,614	30,790	5,343	9,835	-	98,582
Team travel	96,332	293,061	101,980	522,820	-	1,014,193
Equipment, uniforms and supplies	272,317	23,809	12,681	164,205	-	473,012
Game expenses	72,149	57,720	52,550	87,834	-	270,253
Fundraising, marketing and promotion	10,421	26,509	6,142	11,001	359,261	413,334
Sports camp expenses	383	-	4,088	1,188	-	5,659
Athletic facilities debt service, leases and rental fees	-	-	-	32,021	2,245,640	2,277,661
Direct overhead and administrative expenses	72,846	167,963	32,225	108,440	590,738	972,212
Indirect institutional support	755,307	297,225	162,598	832,698	570,805	2,618,633
Medical expenses and medical insurance	7,689	2,075	176	2,562	558,376	570,878
Memberships and dues	39,559	-	225	8,359	122,668	170,811
Other operating expenses	32,097	28,495	1,806	16,827	5,919	85,144
Student-athlete meals (non-travel)	97,682	51,810	5,459	6,877	19,578	181,406
Bowl expenses	-	-	-	-	-	-
Total operating expenses	<u>6,976,935</u>	<u>2,745,535</u>	<u>1,501,955</u>	<u>7,691,814</u>	<u>7,518,283</u>	<u>26,434,522</u>
Excess (deficiency) of revenue over (under) expenses	<u>\$ 737,566</u>	<u>\$ 428,044</u>	<u>\$ 126,842</u>	<u>\$ 852,514</u>	<u>\$ (2,258,703)</u>	<u>\$ (113,737)</u>

OHIO UNIVERSITY
INTERCOLLEGIATE ATHLETICS DEPARTMENT
NOTES TO SCHEDULE OF REVENUE AND EXPENSES
For the Year Ended June 30, 2021
(Unaudited)

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 two 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. Contributions are as follows:

<u>Source of Funds, Goods and Services</u>	<u>Value</u>
Private Foundation	\$ 1,000,000
Individual	462,000

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, 2021, are as follows:

	<u>Estimated Book Value</u>
Athletics-related property, plant and equipment balance	\$ 32,426,155
Institutional total property, plant and equipment balance	1,142,010,508

(Continued)

OHIO UNIVERSITY
 INTERCOLLEGIATE ATHLETICS DEPARTMENT
 NOTES TO SCHEDULE OF REVENUE AND EXPENSES
 For the Year Ended June 30, 2021
 (Unaudited)

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, 2021 is as follows:

	Annual Debt Service	Debt Outstanding
Athletics - Related Facilities	\$ <u>1,095,877</u>	\$ <u>4,631,164</u>
Total University	\$ <u>39,536,732</u>	\$ <u>640,033,674</u>

The repayment schedule for all outstanding intercollegiate athletics-related debt maintained by the University during the year ended June 30, 2021 is as follows:

<u>Year Ending June 30</u>	
2022	\$ 1,095,877
2023	541,699
2024	356,869
2025	356,719
2026	120,000
Thereafter	<u>2,160,000</u>
	<u>\$ 4,631,164</u>

OHIO UNIVERSITY
NCAA AUP REVENUE AND EXPENSE PROCEDURES
June 30, 2021
Attachment A

Procedures

Revenue Procedures

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

Results: *No exceptions noted.*

2. Compare and agree each operating revenue category reported in the Schedule during the reporting period to supporting schedules provided by the institution.

Results: *No exceptions noted.*

3. Compare and agree a haphazard sample of 5 operating revenue receipts obtained from the above operating revenue supporting schedules 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.*

4. 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

5. 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 Schedule and the related attendance figures 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.*

Student Fees

6. Compare and agree student fees reported by the institution in the Schedule 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.*

7. 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.*

8. 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: *The procedures enumerated above are not applicable.*

(Continued)

OHIO UNIVERSITY
NCAA AUP REVENUE AND EXPENSE PROCEDURES
June 30, 2021
Attachment A

Direct State or Other Governmental Support

9. 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

10. 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

11. 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

12. 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

13. 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 Schedule 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.*

14. 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 Schedule 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.*

Contributions

15. 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 obtained the signed gift agreements and agreed amounts received to the bank deposit and general ledger. No exceptions noted. Refer to Note A for contributions over 10 percent identified.*

(Continued)

OHIO UNIVERSITY
NCAA AUP REVENUE AND EXPENSE PROCEDURES
June 30, 2021
Attachment A

In-Kind

16. 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 was no revenue from 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

17. 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

18. 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 Schedule.

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.*

19. Compare and agree the media right revenues recorded to a summary statement of all media rights identified, if 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

20. 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

21. 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.

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

22. Compare and agree the related revenues to the institution's general ledger and the Schedule and recalculate totals.

Results: *No exceptions noted.*

(Continued)

OHIO UNIVERSITY
NCAA AUP REVENUE AND EXPENSE PROCEDURES
June 30, 2021
Attachment A

Program Sales, Concessions, Novelty Sales and Parking

23. 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 procedures enumerated above were not applicable.*

Royalties, Licensing, Advertisements and Sponsorships

24. 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: *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 related revenues to the institution's general ledger and the Schedule 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.*

Sports Camp Revenues

26. 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.*

27. Obtain schedules of camp participants and select a haphazard sample of 3 team camps and 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 Schedule 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

28. 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.*

29. Compare and agree the classification and use of endowment and investment income reported in the Schedule 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

30. Perform minimum agreed-upon procedures referenced for all revenue categories (see above under revenue procedures, points 1-3) 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.*

(Continued)

OHIO UNIVERSITY
NCAA AUP REVENUE AND EXPENSE PROCEDURES
June 30, 2021
Attachment A

Bowl Revenues

31. Obtain and inspect all agreements related to the institution's revenues from post-season 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.*

32. Compare and agree the related revenues to the institution's general ledger and Schedule 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

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

Results: *No exceptions noted.*

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

Results: *No exceptions noted.*

3. Compare and agree a haphazard sample of 5 operating expenses 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 expense. Testing of 5 operating expenses are included within these categories.*

4. 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 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.*

(Continued)

OHIO UNIVERSITY
NCAA AUP REVENUE AND EXPENSE PROCEDURES
June 30, 2021
Attachment A

Athletic Student Aid

5. Select a haphazard sample of students from the listing of institutional student aid recipients during the reporting period. Sample shall be no less than 10% of the total student athletes for institutions who have used NCAA's Compliance Assistant (CA) software to prepare athletic aid detail, with a maximum sample size of 40 and no less than 20% of total student athletes for institutions who have not, with a maximum sample size of 60.

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.*

6. 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 below:*

(Continued)

OHIO UNIVERSITY
 NCAA AUP REVENUE AND EXPENSE PROCEDURES
 June 30, 2021
 Attachment A

Student Tested	Amount Per Student Account	Amount Per CRDE	Difference		Student Tested	Amount Per Student Account	Amount Per CRDE	Difference	
1	\$ 21,738	\$ 24,502	\$ (2,764)	C	31	\$ 20,106	\$ 19,874	\$ 232	D
2	11,200	11,200	-		32	14,085	13,729	356	A
3	12,200	12,200	-		33	23,847	23,847	-	
4	38,628	38,396	232	A	34	20,885	20,885	-	
5	28,588	28,602	(14)	E	35	8,354	8,354	-	
6	38,747	38,396	351	A	36	16,510	16,510	-	
7	9,599	19,198	(9,599)	F	37	26,275	26,117	158	A
8	23,975	26,407	(2,432)	C	38	27,316	27,149	167	D
9	20,021	20,021	-		39	26,270	28,797	(2,527)	G
10	27,960	27,224	736	A, B	40	26,877	26,877	-	
11	26,696	27,224	(528)	B	41	14,301	14,301	-	
12	37,003	36,688	315	A	42	11,246	10,751	495	D
13	37,617	37,310	307	A	43	19,595	19,445	150	D
14	28,739	28,602	137	A	44	34,824	36,688	(1,864)	G
15	41,440	41,216	224	A	45	9,328	9,328	-	
16	38,546	38,396	150	A	46	19,198	19,198	-	
17	34,108	38,396	(4,288)	B	47	30,221	30,221	-	
18	12,731	36,688	(23,957)	F	48	15,790	15,790	-	
19	18,267	36,688	(18,421)	F	49	20,606	20,606	-	
20	9,528	9,528	-		50	18,565	18,305	260	A
21	4,734	4,734	-		51	16,351	16,017	334	A, D
22	19,700	19,700	-		52	27,921	27,846	75	A
23	1,600	3,200	(1,600)	C	53	28,781	28,602	179	A
24	6,700	6,700	-		54	12,000	12,000	-	
25	25,005	27,224	(2,219)	D, G	55	23,000	23,000	-	
26	27,875	27,846	29	D	56	18,873	27,846	(8,973)	A, G
27	38,124	38,124	-		57	13,022	12,871	151	A, D
28	18,344	18,344	-		58	38,706	38,396	310	A, D
29	40,130	40,130	-		59	16,700	16,700	-	
30	38,554	38,396	158	A, D	60	19,683	19,198	485	A, D

- A** – Difference is due to Digital Course Material fee
- B** – Actual tuition and/or meal plan option elected was less than allowance, therefore less received
- C** – Student was approved for less than full time, tuition was adjusted down to actual costs and aid was adjusted
- D** – Difference is due to Textbook Reimbursement
- E** – Difference is insignificant and resulted in no change to grants-in-aid equivalent award recalculation
- F** – Student was only in attendance for Fall Semester, the correct amount of aid was received
- G** – Student received non-athletic scholarship and therefore, the amount of aid was reduced

(Continued)

OHIO UNIVERSITY
NCAA AUP REVENUE AND EXPENSE PROCEDURES
June 30, 2021
Attachment A

7. Perform a check of each student selected to determine 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:

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, required 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" and recalculate.

- a. *Criterion:* Grants-in-aid is calculated by using the revenue distribution equivalencies by sport and in aggregate (Athletic grant amount divided 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 noted exceptions when recalculating the numerator utilized in the equivalency calculation. Refer to results above in item 6.*

- b. *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 20.02.7. 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.*

- c. *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.*

- d. *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.*

- e. *Criterion:* Athletic grants are valid for revenue distribution purposes only in sports in which the NCAA conducts championship competitions, emerging sports for women and 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 determine if there are any discrepancies.

Results: *No exceptions noted.*

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- f. *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 determine if there are any discrepancies.
- Results:** *No exceptions noted.*
- g. *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 determine that the student is properly flagged in the compliance software (if used).
- Results:** *No exceptions noted.*
- h. *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.*
- i. *Criterion:* If a sport is discontinued and the athletic 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 athletic 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.*
- j. *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.*
- k. *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.
- 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.*

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- I. 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.*

8. 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

9. 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 Schedule 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.*

10. 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 Schedule 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

11. 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, softball and soccer. No exceptions noted.*

12. 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 Schedule 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.*

13. 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 Schedule during the reporting period.

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

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

Results: *No exceptions noted.*

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Coaching Other Compensation and Benefits Paid by a Third-Party

15. 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.*

16. Compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by the institution in the Schedule 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.*

17. 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 expense recorded by the institution in the Schedule 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

18. Select a haphazard sample of 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.*

19. 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 Schedule 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

20. 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.*

21. 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 Schedule during the reporting period and recalculate totals.

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.*

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Severance Payments

22. 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 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

23. 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 expense. Therefore, the procedures enumerated above were not applicable.*

24. 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 expense. Therefore, the procedures enumerated above were not applicable.*

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

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

Team Travel

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

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

27. 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 expense. Therefore, the procedure enumerated above were not applicable.*

28. 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 expense. Therefore, the procedure enumerated above were not applicable.*

Equipment, Uniforms and Supplies

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

Games Expenses

30. 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 expense. Therefore, the procedure enumerated above were not applicable.*

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Fund Raising, Marketing and Promotion

31. 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 expense. Therefore, the procedure enumerated above were not applicable.*

Sports Camp Expenses

32. 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 expense. Therefore, the procedure enumerated above were not applicable.*

Spirit Groups

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: *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 on the Schedule. Therefore, the procedure enumerated above is not applicable.*

Athletic Facility Debt Service, Leases and Rental Fees

34. 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: *We agreed debt service payments to repayment schedules. The payments are paid by the University and are allocated to the Athletics department. No exceptions noted.*

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

Results: *No exceptions noted.*

Direct Overhead and Administrative Expenses

36. 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 expense. Therefore, the procedure enumerated above were not applicable.*

Medical Expenses and Medical Insurance

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

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Memberships and Dues

38. 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 expense. Therefore, the procedure enumerated above were not applicable.*

Other Operating Expenses and Transfers to Institution

39. 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 expense. Therefore, the procedure enumerated above were not applicable.*

Student-Athlete Meals (non-travel)

40. 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 expense. Therefore, the procedure enumerated above were not applicable.*

Bowl Expenses

41. 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 procedure enumerated above were not applicable.*

* * * * *

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 no variances greater than 4% when comparing the current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission in total. For Sports Sponsorship:*

- c. Obtain the institution's Sports Sponsorship and Demographics Form submitted to the NCAA for the reporting year. Validate 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, ensure 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.*

- d. 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.*

***Note for 2020-21 reporting only: Sports an institution expected to sponsor in academic year 2020-21, as reported on the Institution's 2020 Sports Sponsorship and Demographics form, would qualify as a sponsored sport for the purposes of revenue distribution. This exception is consistent with the intent of the Division I Council Coordination Committee's decision on March 25, 2020 to grant an extraordinary blanket waiver in light of the impact of the COVID-19 global pandemic.**

3. For 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: individual student-aid file testing in step 7 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: *We noted total Pell Grants in prior year and current year were 79 and 58, respectively. Overall, there was a decrease of 21 grants. The largest variances were in football (8) and men's wrestling (6).*

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OHIO UNIVERSITY
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Attachment A

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

Minimum Agreed-Upon Procedures Program for Other Reporting Items

1. Before the commencement of fieldwork, compare the amounts reported on the Schedule 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.*

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 and the institution's general ledger.

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

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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.*

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Attachment B

If a specific reporting category is omitted from the schedule or it is less than 10% of the total revenue or expenses, the procedure is not deemed to be applicable for that specific category.

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.

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

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OTHER REPORTING ITEMS
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Attachment C

Other Reporting Items

Total Athletics Related Debt	\$ 4,631,164
Total Institutional Related Debt	640,033,674
Value of Athletics Related Endowments	7,878,370
Value of Institutional Endowments	746,955,808
Total Athletics Related Capital Expenditures	310,262
Total Athletics Related Pledges Receivable	1,568,609
Total Athletics Unrestricted Operating Fund Balance	68,233

OHIO AUDITOR OF STATE KEITH FABER



OHIO UNIVERSITY - NATIONAL COLLEGIATE ATHLETICS ASSOCIATION

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 3/8/2022

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

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www.ohioauditor.gov