

**The University of North Carolina at Greensboro
Office of the Internal Auditor
Summary of Internal Audits Performed**

February 20, 2018

Report Date	Subject	Type of Audit	Findings	Resolution
01/16/18	Intercollegiate Athletics Program	<p>UNCG Intercollegiate Athletics Program – NCAA Agreed-Upon Procedures NCAA Mandated Review of Financial Activity.</p> <p>Objective: The objective is to assist the external auditor, RSM US LLP, Certified Public Accountants, with completion of an agreed-upon procedures report in accordance with financial reporting legislation of the NCAA. The Office of the Internal Auditor prepares the Statement of Revenues and Expenses of the UNCG Intercollegiate Athletics Program (with supporting workpapers) and, if requested by the external auditor, assists with agreed-upon procedures.</p> <p>Scope: The scope of the work is the Intercollegiate Athletics Program activities of the fiscal year ended June 30, 2017. The NCAA legislation regarding agreed-upon procedures reporting for Division I athletics programs states: <i>An institution shall submit financial data detailing operating revenues, expenses and capital related to its intercollegiate athletics program to the NCAA on an annual basis in accordance with the financial reporting policies and procedures. The report shall be subject to annual agreed-on verification procedures ... and conducted by a qualified independent accountant who is not a staff member of the institution. ... The independent accountant shall verify the accuracy and completeness of the data prior to submission to the institution’s chancellor ... and the NCAA. The institution’s chancellor ... shall certify the financial report prior to submission to the NCAA.</i></p>	No Exceptions.	N/A