

11/25/2024

BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM

Audit Committee

Thursday, December 5, 2024
10:45-12:00 p.m.

Symphony Room
Gordon Dining & Event Center
770 W. Dayton Street
Madison, Wisconsin
& via Zoom videoconference

- A. Calling of the Roll
- B. Declaration of Conflicts
- C. Approval of the Minutes of the September 26, 2024 Audit Committee Meeting
- D. Internal Audit
 - 1. Fiscal Year 2025 Audit Plan Progress Report
 - 2. Summarized Results of Audits Recently Issued
 - 3. Approval of Update to the Office of Internal Audit Charter
 - 4. Report of the Chief Audit Executive
- E. Office of Compliance and Risk Management
 - 1. Fiscal Year 2025 Annual Plan Progress Report
- F. Discussion of Draft Update to the Board of Regents Audit Committee Charter
- G. UW-Green Bay Athletics Presentation

FISCAL YEAR 2025 AUDIT PLAN PROGRESS REPORT

REQUESTED ACTION

For information and discussion.

SUMMARY

One of the responsibilities of the Audit Committee, as outlined in the committee charter, is to review and approve the annual internal audit plan and receive interim progress reports at least quarterly.

The attached chart provides a summary of audit progress for the Fiscal Year 2025 Audit Plan.

Presenter(s)

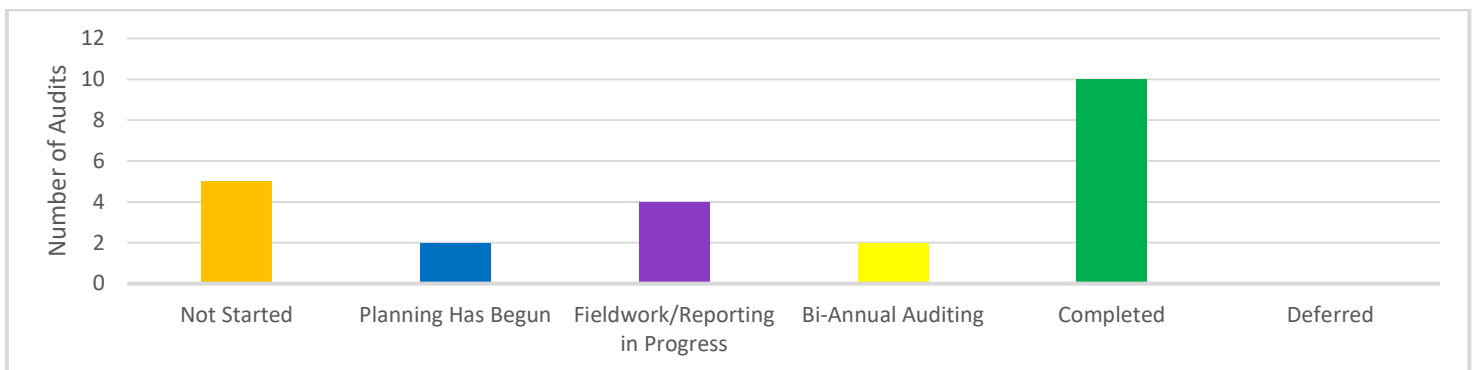
- Lori Stortz, Chief Audit Executive

ATTACHMENTS

- A) Universities of Wisconsin Office of Internal Audit Fiscal Year 2025 Audit Plan Progress Chart.

**UNIVERSITIES OF WISCONSIN
OFFICE OF INTERNAL AUDIT
FISCAL YEAR 2025
AUDIT PLAN PROGRESS**

	Title	Risks
1	Payroll (Bi-Annual Auditing)	Fraud, Data Accuracy, Compliance with Policy
2	Purchasing Cards (Bi-Annual Auditing)	Fraud, Embezzlement, Compliance with Policy
3	\$31.89M Funding in Biennium for Workforce Devel. 4 High-Demand Areas	Reputational, Compliance
4	ATP	Operational, Financial
5	Auxiliary Unit - Housing	Financial, Operational
6	Commitments Made by System to WI Legis. per BOR Resol. Dec. 13, 2023	Reputational, Compliance
7	Employee References Regarding Sexual Violence and Harassment	Compliance, Reputational
8	External Assessment (Self-Assessment with Independent Validation)	Conformance with IIA Standards
9	Grade Changes	Academic integrity, Compliance, Fraud
10	Information Technology (IT) Distributed Units	Data Security
11	Information Technology (IT) Privacy Policy – UWSA 1040	Data Security
12	Internal Assessment – FY 2025	Conformance with Institute of Internal Audit (IIA) Standards and Code of Ethics
13	Madison NCAA	Compliance
14	NCAA Athletics Division I and II AUP Engagements	Compliance with NCAA Agreed-Upon Procedures
15	Office of Educational Opportunity (OEO)	Compliance
16	Planning Key Control Validation for Workday Go-Live	Reputational, Operational, Fraud
17	Records Retention	Legal, Compliance
18	Student Safety - Emergency Preparedness	Human safety, Operational, Reputational
19	Third-Party Servicers	Compliance with federal guidance
20	UWSA Policy 616 Student Drivers under State’s Liability Protection	Human safety, Operational, Reputational, Compliance
21	Wisconsin Economic Development Corporation (WEDC) Grants	Grant Compliance, Fraud
22	Wisconsin Intercollegiate Athletic Conference (WIAC) Grant Program	Grant Compliance
23	Youth Protection and Compliance	Reputational, Compliance, Human Safety



SUMMARIZED RESULTS OF AUDITS RECENTLY ISSUED

REQUESTED ACTION

For information and discussion.

SUMMARY

Since the September 26, 2024 meeting of the Audit Committee, the Office of Internal Audit has issued the following reports:

- Madison NCAA
- Office of Educational Opportunity (OEO)
- Purchasing Cards (Bi-Annual Auditing)

Presenter(s)

- Lori Stortz, Chief Audit Executive

BACKGROUND

One of the responsibilities of the Audit Committee, as outlined in the committee charter, is to summarize results of audits recently issued.

**APPROVAL OF UPDATE TO THE
OFFICE OF INTERNAL AUDIT CHARTER**

REQUESTED ACTION

Adoption of Resolution D.3.

Resolution D.3. That, upon the recommendation of the President of the University of Wisconsin System, the Board of Regents approves the updated Office of Internal Audit Charter, consistent with the Institute of Internal Auditors' Global Internal Audit Standards.

SUMMARY

The University of Wisconsin System Office of Internal Audit Charter (Office Charter) governs the purpose, responsibilities, and authority of the Office of Internal Audit.

The Board of Regents periodically reviews and approves updates to the Office of Internal Audit Charter.

The Global Internal Audit Standards (*Standards*) require the Chief Audit Executive to develop an internal audit charter, defined as, "a formal document that includes the internal audit function's mandate, organizational position, reporting relationships, scope of work, types of services, and other specifications."

Presenter

- Lori Stortz, Chief Audit Executive

BACKGROUND

The Board of Regents last approved the Office of Internal Audit Charter in October 2021.

Updates are proposed to the Office Charter to accomplish the following:

- Ensure the Office Charter conforms to the requirements of the Global Internal Audit Standards, which are effective January 9, 2025.

- Ensure the Office Charter is consistent with the current practices of the Office of Internal Audit.

ATTACHMENTS

- A) Office of Internal Audit Charter with tracked changes

UNIVERSITY OF WISCONSIN SYSTEM OFFICE OF INTERNAL AUDIT CHARTER

~~PURPOSE AND MISSION~~ PURPOSE

The purpose of the Office of Internal Audit is to strengthen the University of Wisconsin (UW) System's ability to create, protect, and sustain value by providing the Board of Regents and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The Office of Internal Audit enhances UW System's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

UW System's Office of Internal Audit is most effective when:

- Internal auditing is performed by competent professionals in conformance with The Institute of Internal Auditor's (IIA) Global Internal Audit Standards™, which are set in the public interest.
- The Office of Internal Audit is independently positioned with direct accountability to the Board of Regents.
- Internal auditors are free from undue influence and committed to making objective assessments.

STANDARDS FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING ~~Commitment~~ to Adhering to the Global Internal Audit Standards

The Office of Internal Audit will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards (Standards) and Topical Requirements. The chief audit executive will report periodically annually to the Audit Committee of the Board of Regents and senior management regarding the Office of Internal Audit's conformance with the Standards, which will be assessed through a quality assurance and improvement program. In addition, Additionally, The Office of Internal Audit will carry out its responsibilities in accordance with UW System policies, and state and federal law.

MANDATE

Authority

The UW System's Audit Committee of the Board of Regents, through the Audit Committee Charter, grants the Office of Internal Audit the mandate to provide the board and senior management with objective assurance, advice, insight, and foresight.

The Office of Internal Audit's authority is created by its direct reporting relationship to the Board of Regents through the Audit Committee. Such authority allows for unrestricted access to the board.

The Audit Committee of the Board of Regents authorizes the Office of Internal Audit to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.

Commented [X01]: Updated the whole section according to the new Standards and the new IIA model internal audit charter for public sector users.

Commented [X02]: Updated the section title according to the new IIA model IA charter for general and public sector users.

Commented [X03]: Updated to the new Standards.

Commented [X04]: New terminology in the new Standards for Internal Audit function's authority, role, and responsibilities. Added as the title for this section according to the new IIA model IA charter for general and public sector users.

Commented [X05]: Added according to the new IIA model IA charter for general users.

- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function’s objectives.
- Obtain assistance from the necessary personnel of UW System and other specialized services from within or outside UW System to complete internal audit services.

Commented [XJ6]: Updated according to the new IIA model IA charter for general users and public sector users.

INDEPENDENCE AND OBJECTIVITY *Independence, Organizational Position, and Reporting Relationships*

The Audit Committee's responsibilities are included in the AC Charter. Please review in conjunction with the AC Charter.

The chief audit executive will be positioned at a level in the organization that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the Office of Internal Audit. (See “Mandate” section.) The chief audit executive will report functionally to the Audit Committee of the Board of Regents and administratively (for example, day-to-day operations) to the UW System President. This positioning provides the organizational authority and status to bring matters directly to senior management and escalate matters to the Audit Committee of the Board of Regents, when necessary, without interference and supports the internal auditors’ ability to maintain objectivity.

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The chief audit executive will confirm to the Board of Regents through the Audit Committee, at least annually, the organizational independence of the Office of Internal Audit. ~~If the governance structure does not support organizational independence, the chief audit executive will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence.~~ The chief audit executive will disclose to the Board of Regents any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the Office of Internal Audit’s effectiveness and ability to fulfill its mandate.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the chief audit executive, the Audit Committee of the Board of Regents, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant reorganization within the organization.
- Significant changes in the chief audit executive, the Audit Committee of the Board of Regents, and/or senior management.
- Significant changes to the organization’s strategies, objectives, risk profile, or the environment in which the organization operates.
- Significant nNew laws or regulations that may affect the nature and/or scope of internal audit services.

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CHIEF AUDIT EXECUTIVE ROLES AND RESPONSIBILITIES

Ethics and Professionalism

The chief audit executive will ensure that internal auditors:

- Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organization and be able to recognize conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organization.

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- ~~Report organizational behavior that is inconsistent with the organization's ethical expectations, as described in applicable policies and procedures.~~

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Objectivity

The chief audit executive will ensure that the Office of Internal Audit remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and ~~report content~~ communication. If the chief audit executive determines that ~~independence or~~ objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Commented [X10]: "Independence" has been included in the above section, "Independence, Organizational Position, and Reporting Relationships"

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, ~~either in fact or appearance.~~

Internal auditors will have no direct operational responsibility or authority over any of the activities ~~audited~~ they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, ~~prepare records,~~ or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for UW System, ~~its campuses,~~ or its affiliates.
- Initiating or approving transactions external to the Office of Internal Audit.
- Directing the activities of any UW System employee that is not employed by the Office of Internal Audit, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties ~~and at least annually, such as the chief audit executive, the Board of Regents, management, or others.~~
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid ~~being unduly influenced by their own interests or by others in forming judgments~~ ~~conflicts of interest, bias, and undue influence.~~

Managing the Office of Internal Audit

The chief audit executive has the responsibility to:

- ~~Develop a flexible annual audit plan using an appropriate risk-based methodology, including any risks or control concerns identified by management, and submit the plan to senior management and the Audit Committee of the Board of Regents for review and approval.~~
- ~~Implement the audit plan, as approved by the Audit Committee of the Board of Regents, including as appropriate any special tasks or projects requested by management and the Board of Regents.~~
- ~~At least annually, develop a flexible annual risk-based internal audit plan that considers the input of the Audit Committee of the Board of Regents and senior management. Discuss the plan with the Audit Committee of the Board of Regents and senior management and submit the plan to the Audit Committee of the Board of Regents for review and approval.~~
- Communicate the impact of resource limitations on the internal audit plan to the Audit Committee of the Board of Regents and senior management, ~~if applicable.~~
- Review and adjust the internal audit plan, as necessary, in response to changes in the UW System's business, risks, operations, programs, systems, and controls.

Commented [X11]: Updated according to the new IIA model IA charter for general and public sector users.

- Communicate with the Audit Committee of the Board of Regents and senior management if there are significant interim changes to the internal audit plan.
- ~~Ensure each engagement of the internal audit plan is executed, including the establishment of objectives and scope, the assignment of appropriate and adequately supervised resources, the documentation of work programs and testing results, and the communication of engagement results with applicable conclusions and recommendations to appropriate parties.~~
- ~~Issue periodic reports to the Audit Committee of the Board of Regents summarizing the results of audit activities.~~
- ~~Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards and laws and/or regulations.~~
- ~~Follow up on engagement comments and corrective actions, and report periodically to senior management and the Audit Committee of the Board of Regents any corrective actions not effectively implemented.~~
- ~~Follow up on engagement observations and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the Audit Committee of the Board of Regents and senior management periodically and for each engagement as appropriate.~~
- ~~Ensure the principles of integrity, objectivity, confidentiality, and competency are applied and upheld.~~
- ~~Maintain a professional audit staff that collectively possesses or obtains the knowledge, skills, experience, professional certifications, and other competencies needed to meet the requirements of this Charter.~~
- ~~Ensure the Office of Internal Audit collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfill the internal audit mandate.~~
- ~~Ensure Identify and consider trends and emerging issues that could impact UW System along with successful practices in internal auditing, and communicate to the Audit Committee of the Board of Regents and senior management as appropriate.~~
- ~~Ensure Consider emerging trends and successful practices in internal auditing.~~
- Conduct research and analysis in operational areas of interest to the Board of Regents.
- Provide consulting advisory services to the UW System management by conducting targeted studies to assist management in meeting its objectives, the nature of which is agreed to with management, and for which the Office of Internal Audit assumes no management responsibility.
- Consider the scope of work of the external auditors and regulators as appropriate for the purpose of providing optimal audit coverage to the institution UW System.
- Assist in the investigation of suspected fraudulent activities within the UW System and notify management and the Audit Committee of the Board of Regents of the results, as appropriate.
- ~~Establish and ensure adherence to policies and procedures designed to guide the Office of Internal Audit.~~
- Ensure adherence to the UW System’s relevant policies and procedures, unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the Audit Committee of the Board of Regents and senior management.
- ~~Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the chief audit executive cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Audit Committee of the Board of Regents.~~
- Review the Office of Internal Audit Charter at least once every three years annually, and if significant changes are warranted, provide the updated charter to senior management and the Audit Committee of the Board of Regents for review and approval.
- ~~Ensure conformance of the Office of Internal Audit with the Standards, with the following~~

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qualifications:

- If the Office of Internal Audit is prohibited by law or regulation from conformance with certain parts of the Standards, the chief audit executive will ensure appropriate disclosures and will ensure conformance with all other parts of the Standards.
- If the Standards are used in conjunction with requirements issued by other authoritative bodies, the chief audit executive will ensure that the Office of Internal Audit conforms with the Standards, even if the Office of Internal Audit also conforms with the more restrictive requirements of other authoritative bodies.

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Communication with the Audit Committee of the Board of Regents and Senior Management

The chief audit executive will report periodically to the Audit Committee of the Board of Regents and senior management regarding:

- The Office of Internal Audit’s mandate.
- The internal audit plan and performance relative to its plan.
- Internal audit budget and resource requirements.
- Significant revisions to the internal audit plan and budget.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the Office of Internal Audit’s conformance with The IIA’s Global Internal Audit Standards and action plans to address the Office of Internal Audit’s deficiencies and opportunities for improvement.
- Results from the quality assurance and improvement program, and actions plans to address any identified deficiencies or opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Audit Committee of the Board of Regents that could interfere with the achievement of UW System’s strategic objectives, if discovered in the normal course.;
- Results of assurance and advisory services.
- Resource requirements.
- Management’s responses to risk that the Office of Internal Audit determines may be unacceptable or acceptance of a risk that is beyond UW System’s risk appetite.

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Quality Assurance and Improvement Program

The Office of Internal Audit chief audit executive will maintain a quality assurance and improvement program that covers all aspects of the Office of Internal Audit. The program will include an evaluation of the Office of Internal Audit’s conformance with the Standards and an evaluation of whether internal auditors apply The IIA’s Code of Ethics. The program will also assess the efficiency and effectiveness of the Office of Internal Audit and identify opportunities for improvement. The program will include external and internal assessments of the Office of Internal Audit’s conformance with the Global Internal Audit Standards, as well as performance measurement to assess the Office of Internal Audit’s progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the Office of Internal Audit’s deficiencies and opportunities for improvement.

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Annually, the chief audit executive will communicate with the Audit Committee of the Board of Regents and senior management about the Office of Internal Audit’s quality assurance and improvement program, including the results of internal assessments (both ongoing and periodic ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the UW System; qualifications must include at least one assessor holding an active Certified Internal Auditor® credential.

~~The Office of Internal Audit’s engagements are conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*, as supported by the results of the quality assurance and improvement program.~~

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SCOPE AND TYPES OF INTERNAL AUDIT SERVICES

The scope of internal audit services covers the entire breadth of the organization, including all UW System’s activities, assets, and personnel. The scope of internal audit activities also encompasses, but is not limited to, objective examinations of evidence to provide independent ~~assessments~~ assurance and advisory services to the Audit Committee of the Board of Regents and management ~~and outside parties~~ on the adequacy and effectiveness of governance, risk management, and control processes for the UW System.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the Office of Internal Audit does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management. Internal audit reviews do not, in any way, substitute for or relieve other UW System personnel from their assigned responsibilities.

Commented [XJ21]: Added according to the new IIA model IA charter for general and public sector users.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of the UW System’s strategic objectives are appropriately identified and managed.
- ~~Interaction with various governance groups occurs as needed.~~
- ~~Financial, managerial, and operating information is accurate, reliable, and timely.~~
- The actions of the UW System’s officers, regents, **management**, employees, and contractors **or other relevant parties** comply with the UW System’s policies, procedures, and applicable laws, regulations, and governance standards.
- ~~The results of operations or programs are consistent with established goals and objectives.~~
- Operations and programs are being carried out effectively, efficiently, **ethically, and equitably, and the results are consistent with established goals and objectives.**
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the UW System.
- **The integrity of** information and the means used to identify, measure, analyze, classify, and report such information is reliable ~~and have integrity.~~
- Resources and assets are acquired economically, used efficiently **and sustainably**, and protected adequately.

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Approved by the Board of Regents on ~~October 8, 2021~~ **December 6, 2024**

FISCAL YEAR 2025 ANNUAL PLAN PROGRESS REPORT

REQUESTED ACTION

For information and discussion.

SUMMARY

The Universities of Wisconsin Administration (UWSA) Office of Compliance and Risk Management will present an update on its FY25 Annual Plan's progress including an update on the UWSA RCA's Risk Treatment Plan.

Presenter

- Paige Smith, Chief Compliance and Risk Officer
- Joseph Rayzor, Director of Risk Management

BACKGROUND

The UWSA Office of Compliance and Risk Management (OCRM) presented its FY25 Annual Plan to the Audit Committee for approval during the June of 2024 Audit Committee Meeting.

OCRM intends to provide regular updates to the Audit Committee on its progress under the FY25 Annual Plan in order to highlight areas of risk and compliance initiatives that support the UW universities in fulfilling their mission and performing daily operations. The highlights for this meeting include, but are not limited to, the RCA Pilot Program, compliance initiatives regarding recent regulatory changes impacting UW, and OCRM's progress in addressing compliance and risk management gaps identified by recent internal audit findings.

ATTACHMENTS

- A) OCRM FY25 Annual Plan



FY25 ANNUAL PLAN

OFFICE OF COMPLIANCE AND RISK MANAGEMENT

BOARD OF REGENTS AUDIT COMMITTEE

JUNE 6, 2024

TABLE OF CONTENTS

INTRODUCTION

OVERVIEW OF OCRM

Office of Compliance and Integrity

Office of Risk Management

OCRM Core Values

FY25 GOALS

FY24 HIGHLIGHTS

Educational and Training Sessions

Policies and Procedures

Ethics and Conflicts of Interest

State Authorization Reciprocity Agreement (SARA) for Distance Education

Youth Protection and Compliance

Title IX and Clery Act Compliance

Public Records and Records Management

RCA Pilot Program

Investigations

Workers Compensation Claims Handling

Commercial Insurance Program

CONCLUSION

INTRODUCTION

The Office of Compliance and Risk Management (OCRM) integrates compliance and risk priorities into one centralized, cohesive, and effective structure. The OCRM provides a centralized approach to developing and implementing an effective and impactful risk management and compliance structure as well as promoting and maintaining a culture of ethics and integrity.

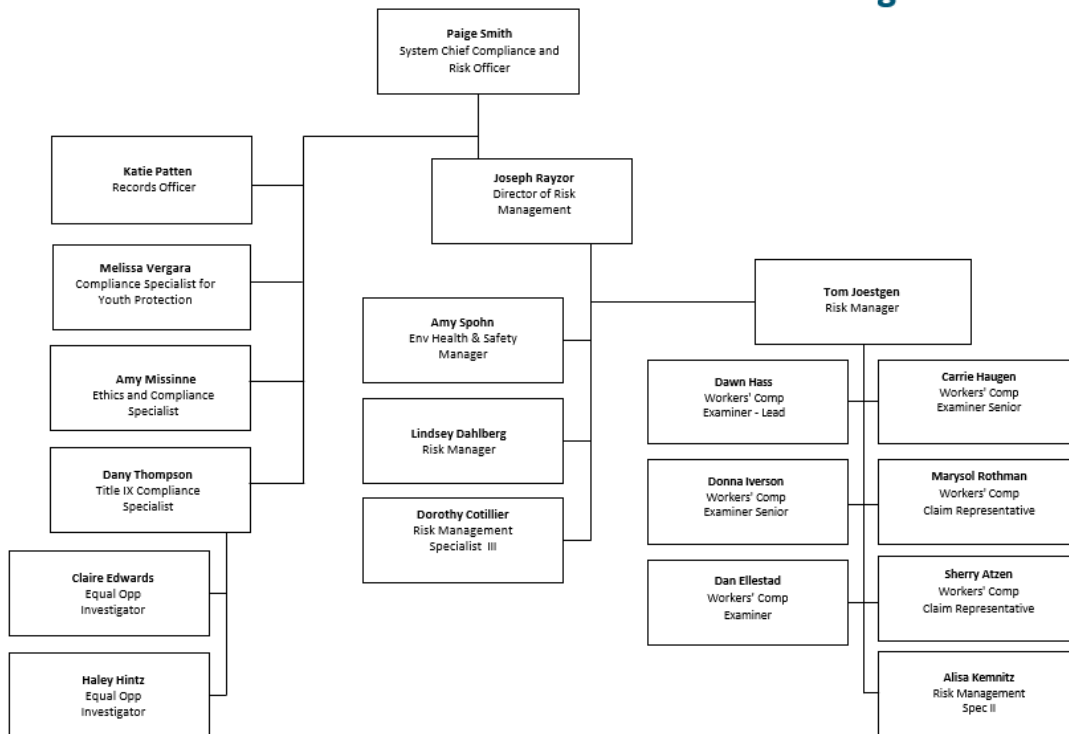
This Annual Plan provides a high-level overview of the OCRM and how it has and continues to serve the Universities of Wisconsin in their compliance, ethics, and risk management responsibilities. It also aligns its overall goals and objectives with the Universities of Wisconsin’s 2023-2028 Strategic Plan.

OVERVIEW OF OCRM

OCRM consists of the Office of Compliance and Integrity (OCI) and the Office of Risk Management (ORM). The two offices were combined in September 2022 to form the new OCRM, providing a centralized approach to developing and implementing effective and impactful risk management and compliance structure as well as promoting and maintaining a culture of ethics and integrity. This integration of compliance and risk priorities creates one cohesive and collaborative structure within the Universities of Wisconsin Administration. OCRM provides compliance and risk management services, guidance, and support to the Universities of Wisconsin to successfully perform their administrative, operations, and compliance related activities.



Office of Compliance and Risk Management



Updated April 2024

Office of Compliance and Integrity

The **Office of Compliance and Integrity (OCI)** provides support and services to the Universities of Wisconsin in identifying and fulfilling compliance obligations under federal law, state law, and the Universities of Wisconsin policies and procedures. We seek to create and promote a culture that moves beyond regulatory compliance to one that embraces ethical behavior and integrity across the Universities of Wisconsin.

The Office of Compliance and Integrity was established through collaboration with the UW System Compliance Officer Working Group and approved by the UWSA Risk and Compliance Council and the Board of Regents Audit Committee in 2019. Its work is founded in Six Guiding Elements that were selected based on a review of external sources, primarily the [Federal Sentencing Guidelines of the U.S. Sentencing Commission](#) and the [United States Department of Justice 2019 Guidance, Evaluation of Corporate Compliance Programs](#).

Guiding Elements of the Universities of Wisconsin Compliance Framework



Areas of Focus

- Compliance Matrix Management (regulatory tracker and reporting notification)
- Title IX and Sexual Misconduct
- Clery Act
- Youth Protection
- Public Records
- Records Management
- Ethics and Conflicts of Interest
- State Authorization of Distance Education Programs
- Investigative Services

Office of Risk Management

The **Office of Risk Management (ORM)**, in service to the Universities of Wisconsin, the State of Wisconsin, and the public good, collaborates with our partners across the state to advance innovation, safety, and the 2023-2028 Strategic Plan. We accomplish this through collaboration, empathy, integrity, stewardship, and the pursuit of truth.

Support in Achieving Strategic Goals

In the Office of Risk Management, we embrace the Universities of Wisconsin's 2023-2028 Strategic Plan, and specifically strive to encourage a risk management culture that advances the strategies outlined in that plan. Our office assists our partners across the state in engaging with the risks that may prevent them from implementing the 2023-2028 Strategic Plan and, equally as important, we assist in managing any risks generated from implementing the strategic plan. Through this engagement, our partners find support in creating resilient and successful approaches that support them in achieving the UW's strategic goals.

In the Office of Risk Management, we are focused not on reducing risk, but instead on reducing the total cost of risk, recognizing the importance of opportunity cost and the UW's commitment to innovation as outlined in the strategic plan.

Support in Achieving Operational Excellence and Cost Reduction

The Office of Risk Management supports our system and campus partners in various ways as they strive to achieve their specific functional, program, and divisional goals. This includes:

- Administering the relevant sections of the State of Wisconsin Statutes related to **risk management, insurance, and liability**. Working with our colleagues across the system to establish policies and procedures that effectively manage the UW's risk within the confines defined by statute.
- Administering the state's **self-funded insurance program** for the UW. This includes program coverage analysis, premium allocation, claims handling, and loss control. Working with Bureau of State Risk Management to drive down the total cost of risk transfer for the UW and ensuring competitive rates given current market conditions.
- **Negotiating and procuring insurance policies** on behalf of the UW, when prudent and necessary, in instances when coverage is not offered through the Bureau of State Risk Management.
- Assisting our campus partners in the development and maintenance of appropriate **facility use agreements, affiliation agreements, and contract language** related to risk management and insurance. Ensuring risk is effectively transferred and that the UW is not taking on any unnecessary cost of risk via contract.
- In the unfortunate event of an employee injury, managing the claims process for **workers' compensation claims** on behalf of the universities with compassion, a high level of customer service, and a focus on efficiency.
- Partnering with the UW Madison's Emergency Management Office to develop, implement and enact **emergency management systems**, including planning, programs, policies, and responses.
- Providing support to the universities related to **environmental, health, and safety issues**, including hazardous waste disposal, loss control, and occupational safety.

OCRM CORE VALUES

The OCRM is committed to living out core values in its daily functions and duties. The following core values are reflected in OCRM's duties and functions for the benefit of those it serves.

PURPOSE-DRIVEN

- **Service:** An essential aspect of the Universities of Wisconsin is to serve the State of Wisconsin and the public good.

PEOPLE-FOCUSED

- **Collaboration and teamwork:** We appreciate and understand that our best work is done working together in teams in a collaborative and supportive environment.
- **Diversity:** We are committed to diversity, equity, inclusion, and belonging. These principles are key to our long-term success.
- **Mutual respect and trust:** We support an environment of civility, trust, collegiality, open and honest communication, and mutual respect by building a sense of community and caring among faculty, staff, students, and community partners.

COMMITMENT TO STEWARDSHIP

- **Accountability:** We are committed to live our core values and deliver excellence every day. As a premier public university system, we are committed to providing an excellent educational experience for our students while ensuring accessibility, affordability, and cost-effectiveness.
- **Integrity:** We adhere to high standards of ethics and professionalism and safeguard the reputation of the Universities of Wisconsin.
- **Innovation:** We understand the importance of adapting to changing conditions in the world by being open to new ideas and continuously seeking solutions to challenges.

- **Sustainability:** We take the long-term view to ensure we are structured and supported to serve the people of Wisconsin for generations to come. We will leave the Universities of Wisconsin better than we found it.

FY25 GOALS

OCRM'S Goals for FY25 (fiscal year 2025) are aligned with the 2023-2028 Universities of Wisconsin Strategic Plan.

S3.1: ADVANCE AN INCLUSIVE AND ENGAGING WORKPLACE.

Provide **investigatory services** to UW in cases involving Title IX and EEO allegations of misconduct that may impact advancing an inclusive workplace and retaining high-quality, diverse staff.

Enhance the knowledge and understanding of **ethical duties and obligations** among all UW employees through new and innovative training programs and resources.

Work with university partners to create a **virtual on-demand hazardous waste training program** (currently training is only available once a year). Update the current hazardous waste website to ensure that it reflects current processes, is easier to navigate, and incorporates feedback from university partners.

Expand the scope of our **emergency management strategic focus** by partnering with UW-Madison's Emergency Management Office to create systemwide trainings, events and activities for awareness and understanding of health and safety risks posed to our campus community. Conduct a systemwide virtual tabletop exercise on a student-related threat scenario. Review and update for accuracy the UWSA's Continuity of Operations Plans (COOP) (25 plans).

S4.4: WORK WITH THE UNIVERSITIES TO IDENTIFY PRIORITY AREAS FOR STRENGTHENING OR CLARIFYING POLICIES ON CULTIVATING CRITICAL THINKING, CIVIL DISCOURSE, FREEDOM OF EXPRESSION, AND ACADEMIC FREEDOM ON ALL CAMPUSES AND FOR ALL COMMUNITIES.

Serve on the **WICCD Steering Committee** to provide guidance and support from a system-level compliance and risk perspective to ensure the goals and objectives of WICCD are aligned with the UW's policies and practices.

S5.2: IMPLEMENT SHARED SERVICES IN A COST-EFFECTIVE MANNER THAT PRESERVES BENEFITS FOR OUR UNIVERSITIES.

Reimagine the use and function of the UWSA Compliance Matrix to ensure that all compliance obligations across the UWSA and universities are known, fulfilled, and tracked in real time. Secure a new software system to increase the capacity of the existing Matrix using real-time data tracking, individualized report management, automated reminders, filing system, localized dashboards, and report generation for more timely and accurate compliance monitoring.

Analyze the rates, terms, and coverage for the UW Administration's **major insurance programs and purchases**, ensuring that the program is competitively priced and provides adequate coverage given current market conditions.

Continue the **Risk Compliance and Audit (RCA) pilot program** by completing additional risk assessments at the university levels using a strategic and collaborative process to maximize engagement and data collection while minimizing the complexity and length of process. Initiate Year 2 of the program by taking risk assessment

results and identifying areas of opportunity and improvement in controls or treatments to mitigate and reduce risks.

Create a **compliance assessment and monitoring process** for improved accountability, communications, efforts, and results related to fulfillment of compliance obligations. Use information obtained from the UWSA Compliance Matrix, RCA results, audit findings, and general input from universities. Develop resources, charts, and other materials for the compliance monitoring process. Identify and share best practices for fulfilling compliance obligations and risk management efforts across the UW.

Develop and implement a new **UWSA Records Management Policy** to ensure that all records are collected, maintained, and disposed of in accordance with applicable policies and state law requirements.

Provide support and guidance to UW workgroup on reviewing and updating **processes and protocols** for academic labs and activities that collect, use and store donated **cadavers and body parts**.

Co-lead a **research security and compliance systemwide workgroup** to develop and implement new compliance-related programs, trainings, and guidance on non-financial compliance-related research activities at the comprehensive level.

In collaboration with UWSA Office of Student Affairs, Chief Information Technology, and Office of General Counsel, develop a UWSA-level compliance framework and support structure for ensuring that the UW is fulfilling the **digital accessibility standards and Title II regulations** for its internet and public-facing web communications.

Co-lead the UWSA effort to **implement the new Title IX regulations**, including providing expertise in revising applicable administrative codes, policies, and procedures. OCI will develop and offer training programs and communications to UWSA and universities to understand and fulfill the changes required by federal law.

Develop an **internal online Title IX training program** for UWSA employees and students (due to discontinued use of outside vendor).

Partner with Grand River Solutions to **reimagine sexual discrimination online training** for students. Serve as resident experts on student experiences and perspectives.

S7.4: ENCOURAGE A CULTURE THAT RECOGNIZES THAT FAILURE IS A NECESSARY BY-PRODUCT OF AN INNOVATIVE PROCESS.

Develop an **annual risk control recognition award** to recognize the university who initiates a significant and measurable risk reduction plan while preserving opportunities for innovation.

FY24 HIGHLIGHTS

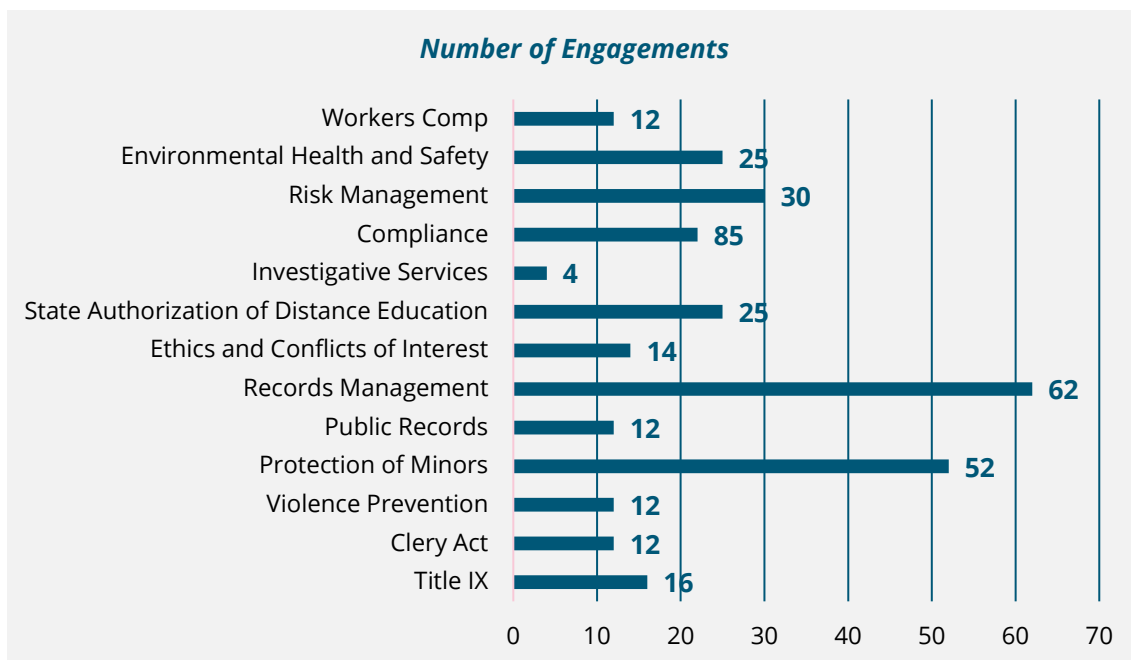
Educational and Training Sessions

In OCRM's meaningful effort to support compliance efforts within the Universities of Wisconsin, a considerable aspect of that mission is to provide and promote **educational opportunities, community of practice engagements, facilitated meetings, and training sessions**. Here is summary of some of the successful efforts made in our areas of focus:

- OCRM hosted and presented a two-day conference entitled **"UW System Compliance Conference"** in July. Topics covered many areas including: records management; artificial intelligence; managing threats to campus safety; audit; investigative processes; legal updates; compliance structures and programs; and enhancing ethics culture.
- OCRM hosted and presented a two-day risk management conference for the universities. Topics covered included environmental health and safety updates, out-of-state and international workers' compensation coverage, cyber risk and insurance, an update on the DOA insurance programs, and **how UWSA can support and serve the universities**.
- The UWSA and Wisconsin Independent Association of Colleges and Universities (WAICU) co-sponsored the first **"2024 Wisconsin Higher Education Compliance Summit"** which included two days of presentations by well-known higher education experts in the field of compliance and risk.
- On a quarterly basis, OCI presents training sessions to new UWSA employees on **ethics and conflicts of interest** (by Amy Missinne) and **public records and records management** (by Katie Patten).
- OCI facilitated many educational and training sessions on **youth protection** and compliance including multiple sessions providing an overview of youth protection and compliance (by Paige Smith and Amy Missinne); 10 sessions discussing compliance with **SYS 625** (by Paige Smith and Amy Missinne); one session with the State of Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP; by Stephanie Sticka); four sessions on YARS (by Ron Schwartz); seven sessions on CampDoc (by CampDoc staff); six sessions on VolunteerMatters (by Ron Schwartz and VolunteerMatters staff).
- OCI shared information about free/no cost **national professional development opportunities** with campus contacts, such as: annual membership with the American Camps Association (ACA); webinar on Preparing for Emergencies in Campus Youth Programs (URMIA); webinar on Higher Education Protection Network (HEPNet) 101 Resources and Connections (HEPNet); webinar on Resources for Child Sexual Abuse Material Survivors/Victims and Image Takedown Possibilities (HEPNet); webinar on US DOE Final Regulations and SARA (NC-SARA); Wisconsin forum on Title IV Regulations on Professional Licensure (MHEC and Higher Education Licensure Pros); public forum on SARA Policy Modification Process (NC-SARA); etc.
- Dany Thompson facilitated educational presentations and training sessions on **Title IX topics** including investigations; working with minors and K-12 schools; upcoming regulation changes; and pregnant/expectant student reasonable accommodations.
- OCRM team members co-presented multiple sessions during the **UW Law Days Conference** in February of 2024 on a variety of topics including Title IX and K-12 Settings (90 attendees; Dany Thompson); Compliance with the Wisconsin Public Records Law (233 attendees; Katie Patten); Employee Ethics and Standards of Conduct (168 attendees; Amy Missinne); An Understanding of Risk Management Functions (137 attendees; Tom Joestgen and Paige Smith); An Overview of Environmental Health and Safety and Emergency Management Programs (98 attendees; Amy Spohn); Youth Protection in 2024 (119 attendees; Amy Missinne).
- Paige Smith presented the **RCA Pilot Program** to a variety of internal stakeholders as well as a number of external stakeholders, including the National System Compliance Officers Community, the NACUA Compliance and Risk Management Affinity Group and the UW-Madison Compliance Partners Network.
- Paige Smith presented at two NC-SARA webinars on **State Authorization and Professional Licensure** topics. She also presented updates to the SARA Coordinators, UW Education Deans and Provosts/SSAOs on state authorization and distance education regulatory changes.

- Twelve educational opportunities on professional and occupational licensure compliance issues were offered to the **SARA Coordinators** through our membership with The Bookmark. Those sessions included Best Practice Guide; Curriculum Comparisons (four sessions with different focuses); Final Title IV Regulations; Preparing for July 1, facilitated discussion on policies, procedures, and implementation; Better Practice Guide, examples, and templates for July 1 requirements; and Overview Onboarding for campus contacts (four iterations offered).
- OCRM facilitates monthly meetings with “**Communities of Practice**” to discuss recent issues, challenges and changes including, but not limited to, Clery Coordinators; Title IX Coordinators; Violence Prevention Specialists; Records Officers; Public Records Officers/Custodians; Precollege Liaisons; SARA Coordinators; Compliance Officers; Risk Managers; Environmental, Health and Safety Managers; Workers’ Compensation Coordinators.
- Paige Smith meets 1-1 with **UW Chancellors and Compliance Officers** on a monthly and/or quarterly basis to provide general updates related to compliance and risk-related issues and discuss issues or challenges facing those universities on their compliance and risk management efforts.

<i>Communities of Practice by Name</i>
Clery Coordinators
Title IX Coordinators
Violence Prevention Specialists
UW Records Officers Council (UWROC)
Public Records Custodians Group
Precollege Liaisons
SARA Coordinators
Compliance Officers
Risk Managers
Environmental, Health and Safety Managers
Worker’s Compensation Coordinators



Policies and Procedures

OCI's Ethics and Compliance Specialist serves on the **UWSA Finance and General Administration Policy Committee (FGAPC)**. The FGAPC provides internal coordinated approval, revision, and regular review of changes to financial and administrative policies.

In collaboration with UW stakeholders, OCI has assisted in the development of a new **UWSA Records Management Policy** that will be implemented in the fall of 2024 to assist universities in complying with state law record management laws and clarify employee roles and responsibilities in meeting legal obligations regarding records management and disposition.

OCI has continued to review and monitor the implementation of **SYS 625 Youth Protection and Compliance Policy** to meet the standards for youth protection and data collection under that policy. The policy's Frequently Asked Questions (FAQs) continue to be regularly revised and updated.

OCI serves on a **UWSA Cadaver and Body Donor Working Group** to provide guidance and support in the review of applicable policies, protocols, controls, and management related to cadaver laboratories and best practices.

OCI worked with OHR in updating the **SYS 1290 Code of Ethics** Policy Guidance on Guidelines for Reporting Outside Activities under [UWS 8.025](#) to include **Conflicts of Commitment, Nepotism** (pursuant with [RPD 20-22](#)), and **Consensual Relationships** (pursuant with [RPD 14-8](#)). Information and reminders about these topics were shared with all employees in the 2024 Annual Ethics Notification. These updates and reminders were intended to provide more detailed guidance and adherence to ethical issues and obligations under UWS 8.

ORM worked with OHR to update procedures related to **SYS 1230 Workplace Safety Policy**, to reflect the increase in the safety shoe allowance.

OCI collaborates with UWSA Administrators to review various policies and procedures, such as **SYS 12XX Paid Parental Leave Policy and FAQ** which will go into effect July 1, 2024, and **SYS 1293 Mandatory Employee Training Policy**.

Ethics and Conflicts of Interest

To enhance interest and understanding of **ethical laws and responsibilities**, OCI is changing the way in which it trains and informs UWSA employees on ethics and conflicts of interest. This work has begun and will continue through FY25.

In collaboration with the Office of Internal Audit (OIA) and Office of Human Resources (OHR), OCI has developed a new process under which UWSA employees may submit ethical questions or issues to the Compliance and Ethics Specialist in OCI. This information will be tracked and monitored to ensure UWSA maintains a **strong and ethical culture**.

Each year in collaboration with the Wisconsin Ethics Commission, OCI facilitates **Statement of Economic Interests (SEI)** filing. There are two categories of UW officials who file SEI: Officials who file by statute (state public officials) per [Wis. Stat. § 19.42\(10\)](#), our president, vice presidents, chancellors, vice chancellors, and regents; and Officials who file by rule (non-state public officials) per BOR rule per [Wis. Admin. Code UWS 8](#), our contracting personnel as well as [RPD 21-9: Institutional Relationships with Foundations](#), university employees who are executive directors of a university's primary fundraising foundation or real estate foundation. Filers are required to file their SEI annually on or before April 30. The charts below show a breakdown of filers by institution (submitted in 2024 reporting on 2023) and an overall summary of the data.

Faculty, Academic Staff, and Limited Appointees with half-time appointments or more are required to report annually **outside activities and interests** related to their areas of professional responsibility and for which they receive remuneration under [UWS 8, Wis. Admin. Code: Unclassified Staff Code of Ethics](#). Filers are required to file their outside activity report (OAR) annually by April 30 each year. The charts below show a breakdown of filers by institution (submitted in 2024 reporting on 2023) and an overall summary of the data. *Note:* This data includes Faculty, Academic Staff, and Limited employees in a 50% position or more at some point during the calendar year of 2023 and have an active HRS record as of April 1, 2024, which is the start of the OAR reporting period; some of these employees may terminate during the month of April and ultimately won't be reporting and State Public Officials (SPO) were removed from this population as they aren't required to submit an OAR if they submit an SEI.

State Authorization Reciprocity Agreement (SARA) for Distance Education

In response to new **federal regulations** and a **new NC-SARA policy modification process**, OCI has been very engaged and active in reviewing applicable laws and regulations, as well as policies, that impact UW in the areas of distance education programs, including state authorization, professional licensure, gainful employment, and financial transparency.

On behalf of the Wisconsin Distance Learning Authorization Board (DLAB), Paige Smith reviewed and approved the 2023-34 NC-SARA renewal applications for all thirteen universities for ongoing participation in SARA.

Paige Smith serves on and/or participated in seven different NC-SARA and Midwest SARA (M-SARA) committees and groups: M-SARA Regional Steering Committee; SPE Advisory Committee; NC-SARA Policy Implementation Team; NC-SARA PMP Analysis Working Group; M-SARA RSC Greenlight Working Group; NC-SARA Professional Licensure Working Group; and M-SARA SPE Meetings.

OCI worked in collaboration with the UWSA Office of Academic Affairs to secure the services of the **Higher Education Learning Professionals (HELP)** to provide a database software system that collects and updates state professional licensure and certification requirements which universities must review to fulfill federally mandated disclosures to prospective and current students.

Youth Protection and Compliance

OCI has been engaging with UW leaders and stakeholders daily to assist in the **policy implementation** of [SYS 625: Youth Protection and Compliance](#) that was issued in March 2022 and went into effect March 1, 2023. OCI has led weekly meetings and training sessions, collaborated with university stakeholders, developed a variety of checklists and resources, and facilitated group discussions. OCI has also repeatedly explained the importance for institutions to **assess their compliance under SYS 625**. To further assist institutions, a questionnaire was created for institutions to use as a living guide in evaluating how well they comply with the requirements under SYS 625.

UWSA secured and implemented three **centralized software tracking tools** to assist in meeting the compliance of SYS 625: **YARS** (Youth Activity Registration System; program registration), **CampDoc** (participant registration), and **VolunteerMatters** (volunteer registration). In partnership with Shared Services, a fourth tool for **Reference Checks** is in the pilot stages of implementation. OCI received commitment for the use of YARS, CampDoc, and VolunteerMatters from 12 campuses for each software tool.

Institutional data was collected for a reporting period of August 2, 2023, and March 1, 2024. There were 1,927 covered activities registered to operate at the 13 campuses. Per SYS 625, a covered activity is considered all events, operations, endeavors, or activities, regardless of location, that are designed for participation by youth participants and organized, sponsored and/or operated by the institution. A total of 43,723 youth participated in covered activities that offered custodial care. A total of 10,586 employees/staff and volunteers participated in covered activities: 2,533 staff and 7,215 volunteers. *Note:* A couple campuses weren't able to filter their total number of staff and volunteers, thus the numbers of staff and volunteers doesn't equal the actual total of 10,586; this collective data doesn't include third-party covered activities.

<i>Covered Activities That Occurred at Institutions Between August 2, 2023, and March 1, 2024</i>	
Covered Activities	1,927
Youth Participants	43,723
Total Staff and Volunteers	10,586
Employees/Staff	2,533
Volunteers	7,215

Title IX and Clery Act Compliance

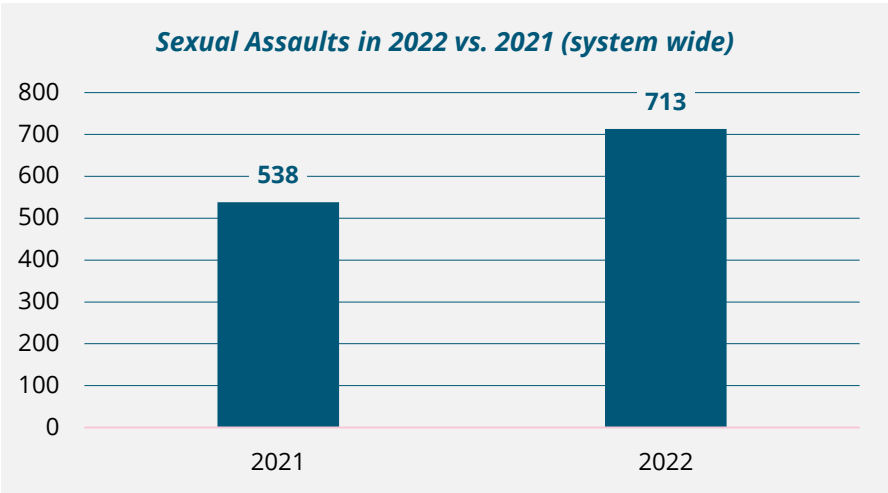
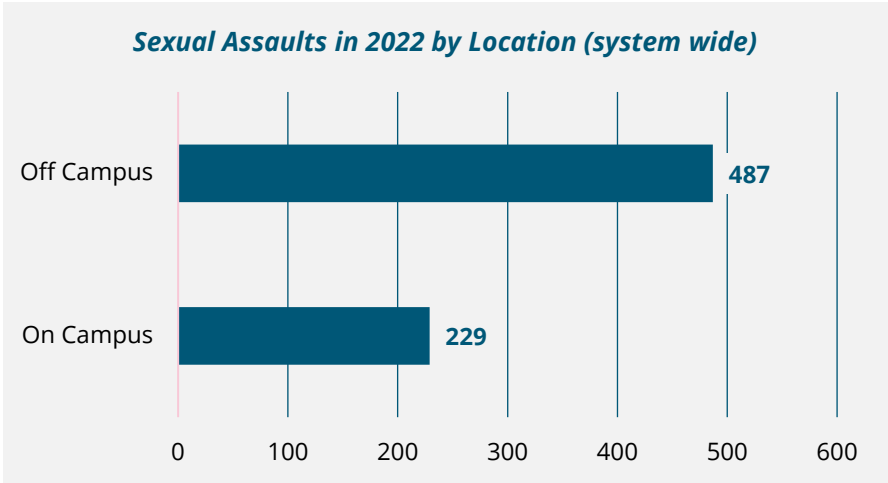
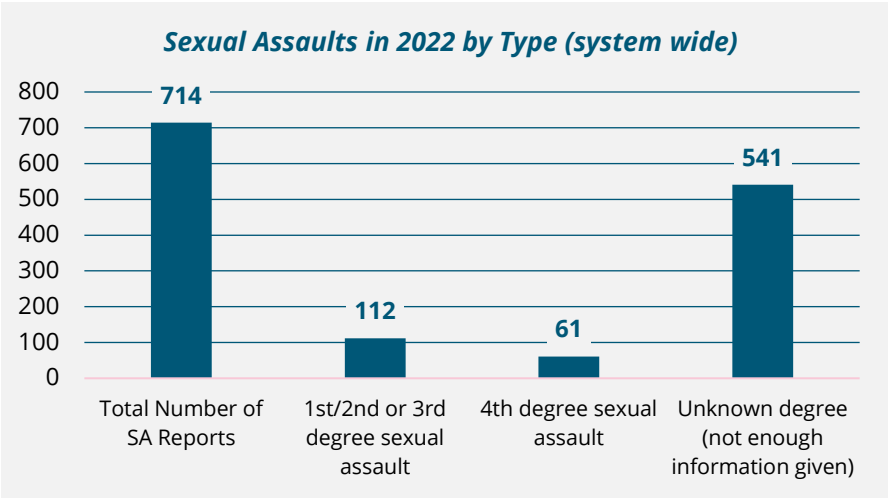
Preparing for new Title IX Regulations

The Title IX Compliance Specialist partnered with the Office of General Counsel (OGC) to co-lead the “Tiger Team” which is comprised of high-level personnel involved in Title IX duties and functions. This group has been developing plans and processes in preparation for the proposed **changes to the Title IX regulations**. OCI also worked to collaborate with HR, Dean of Students, Title IX Coordinators, Athletics, and other high-level administrators to create two working teams, one for Policy and one for Administrative Code changes.

New Data Management Collection

OCI worked closely with Title IX Coordinators to develop a **benchmarking** process for collection and tracking of data on Title IX issues, cases, and activities.

The following data points are taken from the [Wis. Stat. Chapter 36.11\(22\)](#) Report that is submitted to the State of Wisconsin every calendar year. These statistics only include sexual assaults. [FN: Title IX defines sexual assault differently than Wisconsin State Statutes. Whereas 36.11(22) requires campuses to report sexual assault in degrees (1st, 2nd, 3rd, and 4th degree,) federal Title IX regulations starting in 2020 are different. They require campuses track sexual assault in the categories of Rape, Fondling, Incest, and Statutory Rape. Title IX regulations also require campuses to keep track of sexual harassment, sexual exploitation, dating violence, domestic violence, and stalking, but those statistics are not tracked in this document.] Research shows that an increase in reporting can be based on several factors, such as actual increase in sexual assaults, increase in a reporting party's confidence in the process and resolution, increase in pursuing supportive measures and resources, and other factors. *(continued on next page)*



Expertise and Consultation

The Title IX and Clery Compliance Specialist communicated with Title IX Coordinators, Clery Coordinators, Student Conduct Officers, and Senior Student Affairs Officers on issues and cases related to the duties and responsibilities of these employees and groups.

Public Records and Records Management

With increasing scrutiny from the public and media, the workload on public records requests has been increasing. OCI processed a record high of 165 public records requests in 2023. However, despite the increase in requests, OCI managed to decrease the overall turnaround time by 10.5%. *Note that per the Wisconsin Public Records Law, a public records response should be received by the requestor "as soon as practicable and without delay."*

To further our work on youth protection, OCI worked through the Wisconsin Public Records Board approval process and created new records retention policies for youth protection records. This will ensure that the Universities of Wisconsin are properly retaining and disposing of youth-related records. In addition to the youth records retention policies, OCI also passed new retention policies for police records.

OCI provided numerous training opportunities for public records and records management, presenting at the Youth Protection Conference, the UW System Compliance Conference, UWSA New Employee and Employee Refresher trainings. The graphic pictured below shows UWSA specific requests (note this doesn't include OCI's assistance in processing requests at a university level):

Public Records Requests	
Requests Received	165
Requests Completed	136
Increase in Requests	4%
Average Turnaround to Close Request	26 days
Reduction in Turnaround Time	10.5%

RCA Pilot Program

During FY24 (fiscal year 2024), OCRM initiated a new pilot program called the RCA (**Risk, Compliance and Audit**) Program to create a university-focused risk assessment to promote the collaboration and engagement of leadership and operational directors in their identification, assessment, and management of high-level risks. The results of the university-level risk assessments were used to conduct a system-level assessment to determine the type, level, and urgency of treatments to reasonably manage risks.

As a part of the pilot, OCRM developed and offered training, videos, guidance, resources, and support to the first year participating universities and the UWSA Risk and Compliance Council. As a part of the assessment process, there were a total of 20 risks reviewed by one or more universities in their individual assessments (see list below). Out of those 20, 15 were discretionary (yellow) and five were preselected by UWSA (blue). The list below is in alphabetical order.

Academic Readiness of Students	Marketing/Branding Challenges
ADA Accessibility	Modality of Academic Programs and Quality
Age/Maintenance of Infrastructure	Regulatory Compliance
Artificial Intelligence	Student Health and Wellness
Campus Crime & Safety	Student Recruitment and Retention
Competition in Distance Education Programs	Study Abroad / Study Away
Cybersecurity	Succession Management and Planning
Data Privacy	Title IX
Diversity, Equity & Inclusion	Workforce Recruitment and Retention
Financial Viability	Youth Protection Activities

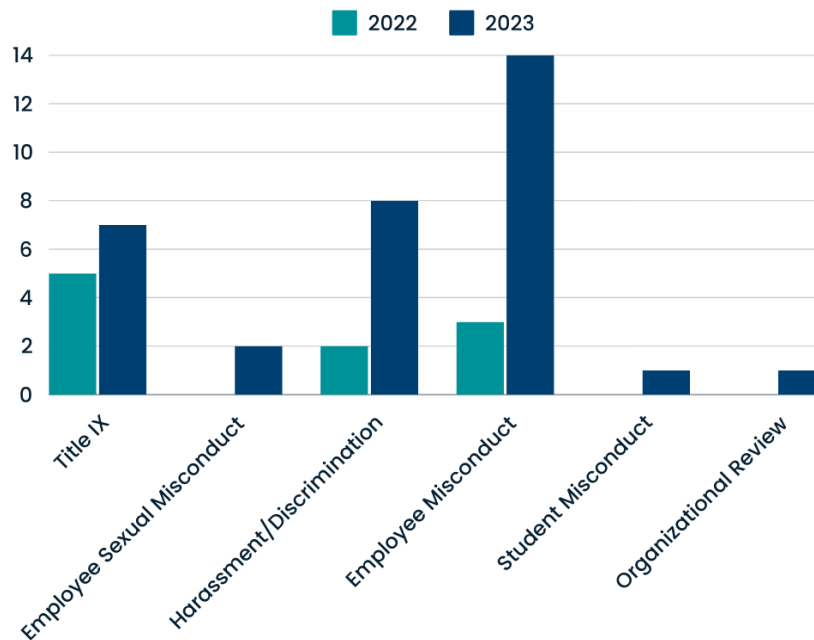
Final assessment results and ratings will be used to benchmark existing ways in which universities are managing high-level risks as well as reveal opportunities for improvement.

Investigations

OCI provides **investigative services to UWSA and its universities**, upon request, for cases involving Title IX, sexual misconduct, harassment and discrimination, and employee and student misconduct. OCI investigators provide timely, consistent, and high-quality fact-finding investigations and written findings/reports. This service model reduces conflicts or alleged bias among university-level decision-makers, provides necessary support for offices with less capacity and/or expertise, and creates a strong, thorough record for well-informed decisions and defense of claims or appeals of a university’s decision. OCI investigators operate in a dual model system, where both investigators are involved in each investigation; one takes a lead role, while the other assists.

Below are two charts that demonstrate the types of investigations handled and the significant growth in the number of investigations conducted for nine of the eleven comprehensive campuses.

Investigations by Type 2022 vs. 2023

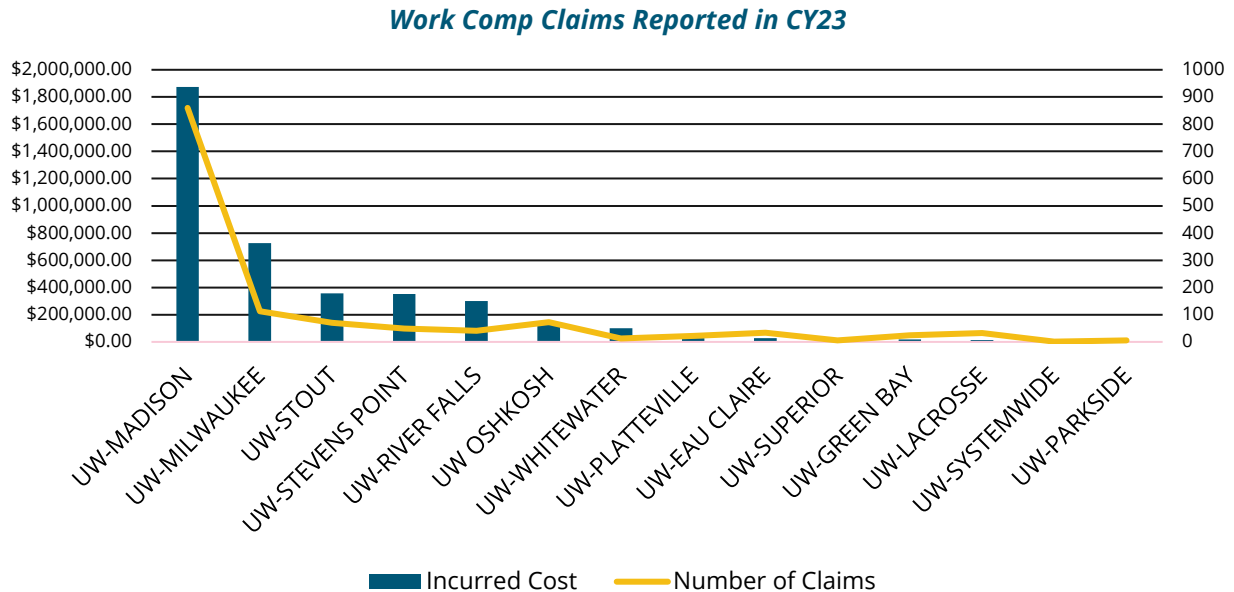


Type of Investigation	Total Investigations	Total Hours*	Cost at \$60 an hour
Title IX	10	317*	\$19,020
Employee Sexual Misconduct	2	37.5	\$2,250
Harassment/Discrimination	9	319.5*	\$19,170
Employee Misconduct	16	618.5*	\$37,110
Student Misconduct	1	21	\$1,260
Organization Review	1	22.5	\$1,350
Total	39	1,336*	\$80,160

*Total hours include open cases as of 4/15/2024. Any dual investigation is counted as one investigator for purposes of time allocation.

Workers Compensation Claims Handling

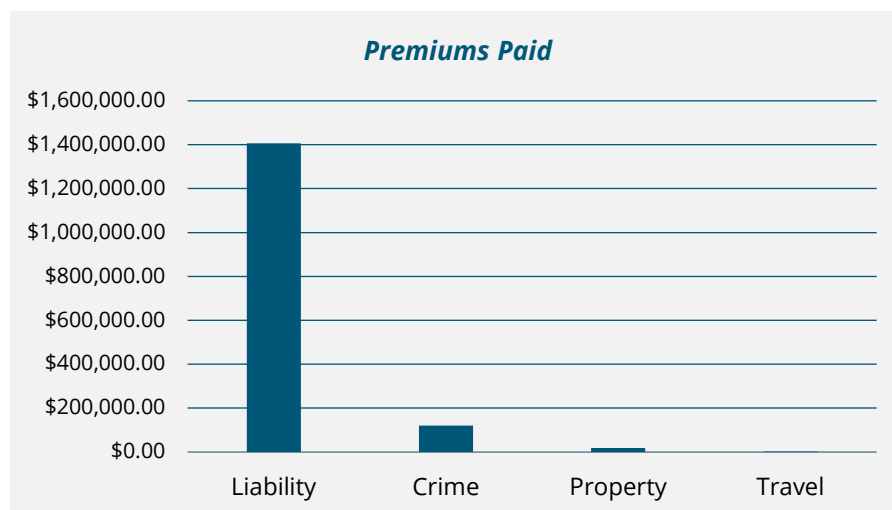
In CY23 (calendar year 2023) the Office of Risk Management handled 1,342 newly reported claims, representing \$3,969,714.08 in incurred costs.



Commercial Insurance Program

In CY23 the Office of Risk Management assisted our partners in obtaining 33 policies outside of the insurance programs put in place by the Bureau of State Risk Management. This included the successful renewal of the Universities of Wisconsin cyber insurance program, which included a 19.32% reduction in premium, approximately \$285,025 in savings and a lower retention.

33 **\$1,500,000**
Commercial Policies Purchased **Premiums Paid**



CONCLUSION

In conclusion, the OCRM team has been hard at work in assisting UWSA and its universities in fulfilling their compliance and risk management functions as well as providing a safe and healthy environment for faculty, staff, and students. OCRM is committed to ensuring its ongoing efforts align with the overall goals and objectives of the Universities it serves as well as the UWSA 2023-2028 Strategic Plan.

**DISCUSSION OF DRAFT UPDATE TO THE
BOARD OF REGENTS AUDIT COMMITTEE CHARTER**

REQUESTED ACTION

For information and discussion.

SUMMARY

The Board of Regents periodically reviews and updates the University of Wisconsin System Board of Regents Audit Committee Charter.

Presenter

- Lori Stortz, Chief Audit Executive

BACKGROUND

The Board of Regents last approved the Audit Committee Charter (Charter) in July 2021.

Updates are proposed to the Audit Committee Charter to accomplish the following:

- Ensure the Charter includes reference to the new Global Internal Audit Standards which are effective January 9, 2025.
- Ensure the Charter accurately reflects the Regents' responsibilities and oversight role as to the Chief Audit Executive and Chief Compliance Officer.

ATTACHMENT

- A) University of Wisconsin System Board of Regents Audit Committee Charter

UNIVERSITY OF WISCONSIN SYSTEM BOARD OF REGENTS AUDIT COMMITTEE CHARTER

1. Purpose

The purpose of the Audit Committee is to provide oversight to protect and strengthen the University of Wisconsin (UW) System's audit processes, compliance with laws and regulations, internal controls, enterprise risk management, and ethics.

2. Chief Audit Executive and Chief Compliance and Risk Officer

The Chief Audit Executive and Chief Compliance Officer shall report to the Board of Regents through the Audit Committee directly and to the System President. The System President and the Chair of the Audit Committee have joint responsibility for the hiring, performance evaluation, and compensation of the Chief Audit Executive and Chief Compliance and Risk Officer.

3. External Audit

The Committee:

- reviews and accepts the System's annual financial statement and the audit opinion prepared by its external auditor, currently, the Wisconsin Legislative Audit Bureau
- meets with the external auditor and confirms with management and the external auditor that the System's annual financial statements present fairly, in all material respects, the financial position, the respective changes in its financial position and its cash flows in accordance with generally accepted accounting standards
- follows through by receipt, discussion, and action, the timeliness of corrective actions taken in response to audit recommendations
- reviews, accepts, and follows through on all other significant external audit activities and responses

4. Internal Audit

The Committee:

- **champions the Office of Internal Audit to enable it to fulfill the Purpose of Internal Auditing per the Institute of Internal Auditors and to pursue its strategy and objectives**
- **works with senior management to enable the internal audit function's unrestricted access to the data, records, information, personnel, and physical properties necessary to fulfill the internal audit mandate**
- **supports the chief audit executive through regular, direct communications**

- discusses with the chief audit executive and senior management the appropriate authority, role, and responsibilities of the internal audit function
- reviews and approves the internal audit charter, which includes the internal audit mandate and the scope and types of internal audit services, at least once every three years, or more often if changes are warranted
- ensures the chief audit executive has unrestricted access to and communicates and interacts directly with the Audit Committee, including in private meetings without senior management present
- exercises oversight of the Office of Internal Audit to ensure audit coverage adequately encompasses all aspects of System operations
- after consultation with the System President and the Chief Audit Executive, reviews and analyzes the Office of Internal Audit's structure, staff qualifications, independence, and activities
- reviews and approves the annual risk-based internal audit plan and receives interim progress reports at least quarterly
- reviews and approves the internal audit budget and resource plan, and any significant changes to the resource plan, to achieve the internal audit plan
- consults with the System President concerning the annual evaluation, compensation, promotion, or dismissal of the Chief Audit Executive
- receives ~~annual periodic~~ reports on internal audit's conformance with the Institute of Internal Auditors' ~~Global Internal Audit Standards~~ *International Standards for the Professional Practice of Internal Auditing* and the Code of Ethics
- ~~reviews and approves the Office of Internal Audit Charter at least once every three years, or more often if changes are warranted~~

5. Compliance with Laws and Regulations

The Committee:

- fulfills the Board of Regents' fiduciary responsibilities by seeking reasonable assurance that Universities of Wisconsin are in compliance with applicable laws, regulatory requirements, and policies
- reviews the activities and efficacy of existing compliance coordinating activities to ensure effective coordination and audit coverage
- reviews and approves the annual compliance plan and receives interim progress reports on a quarterly basis
- consults with the System President concerning the annual evaluation, compensation, promotion, or dismissal of the Chief Compliance and Risk Officer

6. Internal Controls

The Committee:

- Ensures timely and effective remediation of any identified control weaknesses
- Monitors the implementation of corrective actions to address internal control deficiencies
- reviews reports on the adequacy of information technology security and controls
-

7. Risk Management

The Committee:

- assists the Board of Regents in fulfilling its oversight responsibilities regarding major risks
- provides assurances to the Board of Regents that major risks are being identified and managed through a formal enterprise risk management framework
- reviews the enterprise risk management framework, including the identification, assessment, and management of risks
- reviews reports pertaining to major risks with the Chief Compliance and Risk Officer and Director of Risk Management
- ensures the enterprise risk management framework and the management of risks are effective and aligned with the strategic plan

8. Ethics and Conflicts of Interest

The Committee:

- oversees the process for relaying and addressing concerns regarding questionable accounting, auditing, or business practices; conflicts of interest; and potential fraud
- reviews universities' codes of conduct and oversees the systems for ensuring adherence to them
- oversees processes for ensuring compliance with ethics-related laws, regulations, and policies

Approved by the Board of Regents, ~~July 9, 2021~~ **December 6, 2024**

**UW-GREEN BAY NCAA DIVISION I ATHLETICS
2022-23 REPORT**

REQUESTED ACTION

For information and discussion.

SUMMARY

UW-Green Bay sponsors 14 sports, providing approximately 231 student-athletes with the opportunity to participate in NCAA Division 1 athletics. The University is a member of the Horizon League, which includes eleven public and private institutions that participate in Division 1 athletics in the Midwest.

UW-Green Bay's Director of Athletics reports directly to the Chancellor.

Financial Situation

UW-Green Bay Athletics Department's report includes the department's budget, actual revenues, actual expenses, balances, debt balances and payments, and endowments for Fiscal Year 2023.

The Athletics Department reported \$10,188,959 in actual revenues and \$10,632,312 in operating expenses and capital improvements in FY 2023, resulting in an operating margin of \$(443,353). The negative net operating margin is due to recurring operating expenses in FY 2023 that were funded by one-time revenues received and recognized in FY 2022 including Higher Education Emergency Relief Funds (HEERF). The Athletic Department received \$754,000 of HEERF in FY 2022 which was divided and spent over three years (FYs 2022, 2023, and 2024).

The report also identifies an unrestricted fund balance of \$364,693.36 at the end of FY 2023, or approximately 3.43% of FY 2023 expenditures. The outstanding debt for athletics facilities was \$3,506,138.13 at the end of FY 2023, or a decline of 19.0% from FY 2022, with debt service payments of \$799,615.07 in the 2023 fiscal year. The outstanding debt on facilities is a result of the construction of the Kress Events Center, which is a shared facility with Recreation Sports and the Athletics Field Complex which includes the Aldo Santaga Soccer Stadium and the King Park Softball Field. Designated segregated fees and user fees (non-athletic fee) provides the resources for the annual payment of the debt service for the Kress Events Center. The Athletic Department is responsible for the Athletics Field Complex

payment. UW-Green Bay Athletics does not have any historic operating debt.

At the end of FY 2023, the endowed funds dedicated to the support of the Athletics department totaled \$1,896,569.94

Academics

UW-Green Bay uses various measures to monitor the academic progress of student-athletes—the Academic Progress Rate (APR), the Graduation Success Rate (GSR) and Federal Graduation Rate (FGC), and grade point average (GPA). The department has established benchmarks for each.

Academic Progress Rate. The Academic Progress Rate (APR) is a term-by-term calculation of the eligibility and retention of all student-athletes. A score of 1000 means every student-athlete on a particular team remained eligible and earned a retention point for either returning to school or meeting the NCAA's APR transfer rules. Teams lose points for student-athletes who are not eligible and/or are not retained.

Under NCAA rules, teams must earn a minimum four-year APR of 930 to compete in postseason competition. The department's benchmark for APR is for each sport to maintain an APR that is higher than the NCAA minimum.

The 2019-23 NCAA APR report (most recent year of data collected) showed that all UW-Green Bay sport programs except men's basketball achieved a multi-year rate of 957 or higher, with men's basketball finishing with a 926 multi-year score, 1 APR point below the 930 benchmark. The NCAA provided a conditional waiver to UWGB to allow competition in postseason competition, while imposing a penalty of limiting countable athletically related activities during the season and replacing those hours with academic activities. UWGB notes that men's basketball finished the 2023-2024 academic year with the highest GPA in program history (3.36) along with earning a perfect 1000 single-year APR score.

The multi-year APR for the three largest revenue-generating sports – Men's Basketball, Women's Basketball, and Women's Volleyball – were 926, 995, and 974 respectively, for the 2019-23 cohort.

Graduation Rates. The Graduation Success Rate (GSR) and the Federal Graduation Rate (FGR) are often used to monitor student-athlete graduation rates. Both the GSR and FGR measure the percentage of first time, full-time freshmen who graduate within six years of entering their original four-year institution. However, unlike the FGR, the GSR excludes those student-athletes who leave the institution in good academic standing and includes student-athletes who transfer into the institution and go on to graduate.

To monitor graduation rates, the department's established benchmark is to maintain a department-wide student-athlete NCAA graduation rate that is higher than the average of peer institutions within the Horizon League.

The most recent public GSR data for Horizon League institutions (2016-17 freshman cohort) showed UW-Green Bay's student-athlete GSR at 93%, which exceeded the average GSR of Horizon League members (91.5%).

UW-Green Bay student athletes had an FGR of 78% for 2022-23 (2016-17 freshman cohort). The FGR for the three highest revenue-generating men's sports – Men's Basketball, Men's Soccer, and Men's Swimming and Diving, were 60%, 42%, and 76%, respectively. The FGR for the three highest revenue-generating women's sports – Women's Basketball, Women's Volleyball, and Women's Soccer were 93%, 73%, and 86%, respectively.

Grade Point Average. The overall GPA for the department in 2022-23 was 3.47. The overall GPA for 2023-24 was 3.65, the highest GPA in UWGB history.

The department GPA benchmark requires student-athletes to maintain a cumulative GPA of 3.0 or greater each semester. Spring 2023 became the 47th consecutive semester that the average GPA of UW-Green Bay's student-athletes exceeded 3.00.

NCAA Rules Compliance

The report identifies one self-reported NCAA violation in 2022-23. The report includes a certification that there are no investigations or reviews of the Athletic Department or personnel by the institution, NCAA, or law enforcement underway at this time.

The NCAA-Required Agreed-Upon Procedures report for the year ending on June 30, 2023, is included as an appendix to the report.

Presenter

- Joshua Moon, UW-Green Bay Director of Athletics

BACKGROUND

Collegiate athletics are high-profile activities that exist for the betterment of the student body, student-athletes, and the university. As some of the most visible programs at institutions of higher education, athletics provide valuable experiences for student-athletes, opportunities to engage the broader community and a public face for the institution. This visibility, as well as the number of student-athlete participants, the members of the public attending athletic events and the substantial compliance requirements, necessitates a high level of oversight and scrutiny by both administrators and governing bodies.

In 2012, the Association of Governing Boards of Colleges and Universities (AGB) issued a report, "Trust, Accountability, and Integrity: Board Responsibilities for Intercollegiate Athletics," that highlighted the important role of higher education governing boards in providing proper oversight of athletics programs. That same year, the Board of Regents established a reporting framework for institutions that participate in NCAA Division I athletics.

Under the Regents' Accountability Reporting Framework, each Universities of Wisconsin Division I athletics program is required to provide information to the Board annually describing the extent to which the program: 1) adheres to any performance standards implemented by an institution or its athletic board; 2) safeguards the welfare of all students; 3) maintains NCAA compliance; and 4) assures fiscal integrity. The Accountability Reporting Framework provides the Board with consistent information about each NCAA Division I athletics program, enhancing the Board's ability to effectively monitor the activities of the Universities of Wisconsin's Division I athletics programs.

Related Policies

- [Regent Policy Document 10-1, "Endorsement of the Statement of Principles from the Knight Foundation Commission on Intercollegiate Athletics"](#)
- [Accountability Reporting Framework for Board of Regents Oversight of NCAA Intercollegiate Athletics Programs](#)

ATTACHMENTS

- A) 2022-23 UW-Green Bay Athletics Annual Report

**University of Wisconsin-
Green Bay**

Athletics Annual
Report



ATHLETICS

Presented to the UW
Board of Regents
December, 2024

TABLE OF CONTENTS

1. INTRODUCTION	1
A. MISSION OF GREEN BAY INTERCOLLEGIATE ATHLETICS	1
B. UW-GREEN BAY SELECT MISSION STATEMENT	1
C. HISTORY OF GREEN BAY INTERCOLLEGIATE ATHLETICS	2
D. NATIONAL COLLEGIATE ATHLETIC ASSOCIATION (NCAA) CLASSIFICATION	2
E. HORIZON LEAGUE	2-3
F. DESCRIPTION OF INTERCOLLEGIATE ATHLETICS' ROLE AT UW-GREEN BAY	3
G. YEAR IN REVIEW (2023-24)	4-6
H. REPORTING STRUCTURE FOR THE DIRECTOR OF ATHLETICS	6
2. FINANCIAL INFORMATION	7
A. 2022-23 GREEN BAY ATHLETICS BUDGET REPORT	7
B. 2022-23 YEAR-END UNRESTRICTED FUND BALANCES	8
C. TOTAL DEBT OUTSTANDING AND ANNUAL DEBT SERVICE ON ATHLETICS FACILITIES	8
D. 2022-23 GREEN BAY ATHLETICS ENDOWMENT VALUES	8
3. ACADEMIC PROGRESS RATE (APR)	9
A. SPORT BY SPORT APR	9
B. LARGEST REVENUE-GENERATING SPORTS AND ASSOCIATED APR SCORES	10
C. THREE-YEAR TREND CHANGE (PRIORITY SPORTS)	10
D. BENCHMARK FOR ASSESSMENT OF APR	10
E. APR HORIZON LEAGUE COMPARATIVE DATA	10
4. GRADUATION SUCCESS RATE (GSR)	11
A. GREEN BAY GSR VS. FEDERAL GRADUATION RATE BY SPORT	11-12
B. THREE HIGHEST REVENUE GENERATING SPORTS GRADUATION SUCCESS RATE VS. FEDERAL GRADUATION RATE (MEN'S & WOMEN'S) - 2022-23 (2016-17 COHORT)	12
C. THREE-YEAR FEDERAL GRADUATION RATE TRENDS	13
D. FGR FOR PRIORITY SPORTS	13
E. BENCHMARKS FOR ASSESSMENT OF GSR	13
F. GSR HORIZON LEAGUE COMPARATIVE DATA	13
5. ACADEMIC INFORMATION	14
A. GREEN BAY SPORT BY SPORT GPA	14
B. YEAR BY YEAR GPAs FOR DEPARTMENT	15
C. DECLARED MAJORS	15-17
D. SPECIAL ADMISSIONS STATEMENT	17
E. BENCHMARK FOR ASSESSMENT OF GPA	17
6. COMPLIANCE INFORMATION	18
A. NCAA MAJOR/MINOR VIOLATIONS REPORT	18
B. NAME, IMAGE, AND LIKENESS (NIL)	19
C. NCAA OVERSIGHT CERTIFICATION LETTER	19
D. HORIZON LEAGUE COMPLIANCE AUDIT	19
7. APPENDICES	
A. APPENDIX A: 2022-23 AGREED-UPON PROCEDURES REPORT	
B. APPENDIX B: NCAA ACADEMIC PROGRESS RATE (APR) SCORE REPORTS	
C. APPENDIX C: NCAA GRADUATION SUCCESS RATE (GSR) SCORE REPORTS	
D. APPENDIX D: NCAA OVERSIGHT CERTIFICATION LETTER	
E. APPENDIX E: HORIZON LEAGUE COMPLIANCE AUDIT	
F. APPENDIX F: APR/GSR HL COMPARATIVE DATA	
G. APPENDIX G: FACILITIES DEBT OUTSTANDING AND PAYMENT	

1. INTRODUCTION

A. MISSION OF GREEN BAY INTERCOLLEGIATE ATHLETICS

The Intercollegiate Athletics Department is intended to be an integral component of the educational mission of the University. The Athletics Department is managed consistent with the mission and focus of the University. The University mission offers a context for how the program prepares students to develop critical thinking and problem-solving skills, to practice learning as a life-long activity, to be engaged and contributing citizens, and to enhance the position and image of the University locally, regionally, and nationally.

The program will be administered in a manner to ensure the amateur nature of athletics by responsibly, honestly and effectively recognizing and communicating that student-athletes are, first and foremost, students who possess academic abilities and attain personal growth objectives. The student shall be accorded due respect as a person and is expected to reflect the high academic and behavioral standards of the University. Intercollegiate athletics strives for success in competition while continuing to attract and retain students who succeed academically and athletically and whose careers after graduation are a tribute to them, UW-Green Bay and society.

The Intercollegiate Athletics Department embraces the Horizon League principles of sportsmanship and ethical conduct; is committed to the concept of equitable opportunity for all students and staff regardless of gender or ethnicity; and is administered to substantiate compliance with the University of Wisconsin System, UW-Green Bay, the National Collegiate Athletic Association and the Horizon League rules and regulations, which ensure institutional control and integrity.

B. UW-GREEN BAY SELECT MISSION STATEMENT

The select mission statement which follows describes the general purposes and character of UW-Green Bay. It is the foundation planning document for the University and is a living document.

The University of Wisconsin-Green Bay is a multi-campus comprehensive university offering exemplary undergraduate, master's and select doctoral programs and operating with a commitment to excellence in teaching, scholarship and research, and service to the community. The University provides a problem focused educational experience that promotes critical thinking and student success.

The culture and vision of the University reflect a deep commitment to diversity, inclusion, social justice, civic engagement, and educational opportunity at all levels. Our core values embrace community-based partnerships, collaborative faculty scholarship and innovation.

Our commitment to a university that promotes access, career success, cross-discipline collaboration, cultural enrichment, economic development, entrepreneurship, and environmental sustainability is demonstrated through a wide array of programs and certifications offered in four colleges: College of Arts, Humanities and Social Sciences; College of Science, Engineering and Technology (including the Richard Resch School of Engineering); College of Health, Education and Social Welfare; and the Austin E. Cofrin School of Business, leading to a range of degrees, including AAS, BA, BAS, BBA, BM, BS, BSN, BSW, MS, MSW, MSN, and Ed.D.

C. HISTORY OF GREEN BAY INTERCOLLEGIATE ATHLETICS

The establishment of athletics at UW-Green Bay occurred in September of 1969 with men's soccer followed by men's basketball in the same year, four years after the University of Wisconsin-Green Bay was founded. In November of 1969, the University applied for membership in the National Association of Intercollegiate Athletics (NAIA). In May of 1970, the Phoenix became the mascot and the official name of UW-Green Bay athletic teams. In December 1973, the women's basketball team made its intercollegiate debut. Prior to the 1973-74 season, the men's basketball team and men's soccer team moved to the NCAA Division II ranks. UW-Green Bay requested to enter NCAA Division I athletics in September 1979 and was granted that status beginning Fall of 1981. In 1982, the University joined seven more schools to form the Mid-Continent Conference (MCC) to compete in NCAA Division I athletics. Women's programs transitioned from the NAIA to Division I in 1987-1988 when they joined the North Star Conference. In 1994-1995, the men's and women's programs joined the Midwestern Collegiate Conference which changed its name to the Horizon League in 2001. UW-Green Bay enters its 43rd year of NCAA Division 1 Athletics in 2024-2025.

UWGB has achieved extraordinary success during its history, including 71 conference championships, 41 NCAA tournament appearances, and countless student-athletes representing the university at the professional level.

D. NATIONAL COLLEGIATE ATHLETIC ASSOCIATION (NCAA) CLASSIFICATION

Currently, UW-Green Bay sponsors 14 sports programs supporting approximately 231 student-athletes in the sports of men's and women's basketball, men's and women's cross-country, men's and women's golf, men's and women's nordic skiing, men's and women's soccer, women's softball, men's and women's swimming and diving, and women's volleyball.

E. HORIZON LEAGUE

In its 46th season of operation in the 2024-2025 academic year, the Horizon League continues to aspire toward its goal of being one of the nation's leading athletics conferences while being recognized as a leader in the development of student-athletes as leaders and role models. Each of the League's 2,600 Division I student-athletes has the opportunity to maximize athletic development and academic achievement, while also serving the broader community and growing in personal responsibility and accountability. Through athletics, the 180,000-plus undergraduates among Horizon League institutions have the opportunity to come together, learn and grow in life skills and opportunities.

The Horizon League membership features eleven public and private institutions that have impressive academic reputations and a storied tradition of broad-based athletic programs. Membership includes Cleveland State University, the University of Detroit Mercy, Indiana University Indianapolis, Northern Kentucky University, Oakland University, Robert Morris University, the University of Wisconsin-Green Bay, the University of Wisconsin-Milwaukee, Wright State University and Youngstown State University.

The Horizon League's primary focus is to add value to the educational experience through its four platforms: athletic performance, academic achievement, community outreach, and personal responsibility and accountability. It is the League's belief that athletics is a powerful and visible resource tool that can be used to enhance student-athletes' collegiate experience. The Horizon League's goals are to enhance the holistic university experience for the student-athlete, to create an affiliation of institutions with similar athletic goals, and to adhere to the principles of integrity, diversity, excellence and growth. The Horizon League sponsors competition in 19 sports - nine for men (baseball, basketball, cross country, golf, soccer, swimming and diving, indoor track and field, outdoor track and field and tennis) and 10 for women (basketball, cross country, golf, soccer, softball, swimming and diving, indoor track and field, outdoor track and field, tennis and volleyball).

The League receives automatic bids to NCAA championships in baseball, men's and women's basketball, men's golf, men's and women's soccer, softball, men's and women's tennis, women's volleyball and women's golf. The Horizon League is headquartered in Indianapolis, the "Amateur Sports Capital of the World," with offices in the JF Wild Building (129 E. Market Street) and just minutes from Gainbridge Fieldhouse, the State Capitol Building, Victory Field (home of the Indianapolis Indians) and the NCAA national office. Julie Roe Lach is in her fourth year as Commissioner of the Horizon League, having been named to the position on Jan. 1, 2021.

F. DESCRIPTION OF INTERCOLLEGIATE ATHLETICS' ROLE AT UW-GREEN BAY

Phoenix Athletics is critical to the growth and vibrancy of the entire university and all of Northeast Wisconsin. A successful Division 1 athletics program enhances the institutional profile, helps inspire and instill connections on campus, drives enrollment growth, increases school spirit and enthusiasm, and helps drive home the mission, vision and values of the University. UWGB athletics provides opportunities for 231 students to compete in 14 varsity sports at the highest level of intercollegiate athletics. Green Bay Phoenix athletics also provides significant connections to the regional community, with GB leading the Horizon League in attendance in women's basketball by an average of 300+ a game and men's basketball rounding out the top five of Horizon League in attendance. Athletics helps drive the institutional brand within Northeast Wisconsin and beyond. In late 2021, Phoenix Athletics adopted the slogan: "Northeast Wisconsin's Division 1 Team" and will utilize this as a rallying point for the 18-county region within Northeast Wisconsin. UWGB serves as the only Division 1 institution in the State north of Madison and UWGB athletics will continue the charge of bringing more fans, friends, alumni, and businesses in to engage with the University. Furthermore, the profile and status of Phoenix athletics has helped bring additional external support to the University and has served as a catalyst for athletic donors to expand their giving beyond athletics and into various academic programs in recent years.

Phoenix athletics serves as tremendous role model for academic excellence and personal/social development for all students on campus, with 49 consecutive semesters with an average GPA over 3.0, 20 consecutive semesters over a 3.25 and a 3.57 average GPA for the spring 2024 semester. UWGB athletics also places a high priority on community service, with around 2,000 total hours donated to local schools and non-profit organizations in the region in 2023-2024. The combination of athletic and academic excellence and a strong commitment to personal/social development, help create a championship culture within Phoenix athletics that is in concert with the mission and values of the University.

G. 2023-24 YEAR IN REVIEW

The following information provides an overview of personnel transition, academic success, and competitive accomplishments during the 2023-24 Academic Year.

Personnel

- Kassie Wagner hired as the Senior Associate AD for Compliance & Student-Athlete Excellence / SWA
- Emily Simonson hired as Assistant AD for Marketing & Ticketing
- Sean Stelter hired as the Director of Athletics Events & Operations
- Eight graduate assistant positions were added across the department, coaches and admin alike
- Doug Gottlieb hired as the Men's Basketball Head Coach
- Damon Archibald, Aerick Sanders, and Jordan McCabe hired as Men's Basketball Assistant Coaches
- Dennis Harrington hired as Men's Basketball Director of Operations
- Kaden LeCapitaine hired as Men's Basketball Director of Video and Analytics
- Kayla Karius hired as the Women's Basketball Head Coach
- Allie Alexander, Kate Peterson Abiad, Liz Oswald, and Shay Frederick hired as Women's Basketball Assistant Coaches
- John O'Reilly elevated from Men's Soccer Assistant Coach to Head Coach
- Kyle Ihn hired as Men's Soccer Assistant Coach
- Grace Morgan hired as Swimming & Diving Assistant Coach
- Maureen Lewis hired as Head Diving Coach
- Shannon Coughlin and Jim Dwyer hired as Volleyball Assistant Coaches

Academic Accomplishments

Fall 2023

- The Fall 2023 semester marked the 48th-straight semester the department posted a GPA of 3.0 or higher, recording a 3.46 GPA.
- All 14 teams achieved a 3.25 GPA or higher in Fall 2023
- 8 of 14 teams achieved a 3.65 GPA or higher
- Over 86% of student-athletes achieved a 3.0 or higher
- Department reached second-highest GPA in a semester in department history
- Over 24% of student-athletes achieved a perfect 4.0 grade point average
- Volleyball earned their 9th-straight USMC-AVCA Team Academic Award
- Women's Basketball finished sixth in the WBCA Academic Top 25
- Men's Golf earned a Team GPA award from GCAA with a 3.74 GPA
- Two men's soccer players earned Horizon League All-Academic Team honors
- Three volleyball players earned Horizon League All-Academic Team honors

Spring 2024

- For the 49th-consecutive semester in Spring 2024, GB student-athletes combined to achieve above a 3.0 GPA, recording a 3.57 GPA.
- All 14 teams achieved a 3.36 GPA or higher
- 11 of 14 teams achieved a 3.53 GPA or higher
- 2 teams posted a 3.81 GPA
- Tied Department record for highest semester GPA in history
- Over 90% of student-athletes achieved a 3.0 or higher

- Over 25% of student-athletes achieved a perfect 4.0 grade point average
- Two women's basketball players earned Horizon League All-Academic Team honors
- Three women and three men swimmers earned Horizon League All-Academic Team honors
- Men's Golf earned the HL Raise Your Sights Award
- One softball player earned HL All-Academic Team honors
- One men's golfer earned HL All-Academic Team honors
- One men's basketball player earned HL All-Academic Honorable Mention
- The Phoenix had 99 student-athletes on both the fall and spring league honor rolls during 2023-24

Athletic Accomplishments

Women's Basketball

- Horizon League Tournament Champions and an NCAA Tournament Appearance
- Finished second in the Horizon League at 17-3 with an overall record of 27-7 during the regular season
- Natalie McNeal named All-Horizon League First Team
- Maddy Schreiber listed All-Horizon League Second Team
- Bailey Butler earned All-Horizon League Third Team and All-Defensive Team.
- Callie Genke named Co-6th Player of the Year in the Horizon League
- Head Coach Kevin Borseth won his 800th career game

Men's Basketball

- Placed third in the Horizon League at 13-7 and finished 18-14 overall during the regular season
- Head Coach Sundance Wicks awarded Horizon League Coach of the Year and Joe B. Hall National Coach of the Year
- Noah Reynolds named Horizon League Newcomer of the Year and All-Horizon League First Team
- Noah Reynolds Named NABC All-District First Team
- David Douglas Jr. named Horizon League Freshman of the Year
- Marcus Hall and Douglas Jr. earned All-Horizon League Freshman team honors
- Team completed a top-10 year-to-year turnaround in NCAA D1 history

Volleyball

- Finished second in the Horizon League at 13-5 and 16-16 overall
- Hannah Vanden Berg and Tiffany Paalman named All-Horizon League First Team
- Calli Gentry earned the Horizon League Sportsmanship Award
- Made the team's first Horizon League Championship appearance since 2018

Men's Soccer

- Horizon League Tournament Champions and an NCAA Tournament Appearance
- Finished second in the Horizon League at 5-2-2 and 10-4-5 overall
- Tobias Jahn named Horizon League Goalkeeper of the Year
- Hesron Barry named Horizon League Defensive Player of the Year
- Chris Album, Barry, and Jahn named All-Horizon League First Team
- Tommy Coughlin earned All-Horizon League Second Team honors
- Head Coach Jeremy Bonomo named Co-Horizon League Coach of the Year

Cross Country

- Head Coach Mike Kline named Horizon League Men's Coach of the Year
- Kelsey Radobicky earned All-Horizon League Second Team

Swimming & Diving

- Calvin Kremer moved into 8th all-time in Phoenix history at 1:52.2 in the 200-yard IM
- Esther Oswald placed 10th in the 100-yard backstroke at the Horizon League Championships

Golf

- Men's team had a team-high third-place finish at the Western Illinois Spring Invite
- Zak Kulka named Horizon League All-Academic and All-Tournament teams
- Women's team placed third at the Horizon League Championships
- Caylie Kotlowski led the Phoenix tying for eighth place at the HL Championships

Community Champions

Phoenix student-athletes provided a tremendous amount of leadership and support to the local communities with around 2,000 total volunteer hours to local schools and non-profit organizations in 2023-2024. Some of the service initiatives include:

- Recess with the Phoenix
- Tie Blanket making and distribution for local homeless
- Inspire Sports Day Camp
- Salvation Army bell ringing
- Local elementary school activity days and reading/arts projects with various classrooms
- Angel Tree drive – winter clothing donated to local elementary school
- Team Impact – Phoenix sports teams partnered with multiple children with life-threatening/chronic illnesses to provide a safe, supportive and encouraging environment to connect with Phoenix student-athletes.
- Phuture Phoenix – student-athletes participated in this University program to encourage disadvantaged and underrepresented students, starting at the fifth-grade level, to complete high school and attend college.
- Campus Clean-up
- Campus Make a difference day
- Toy Drive for local hospital

Phoenix Fund

The Phoenix Fund, through the UWGB Foundation, serves as the primary fundraising arm for Phoenix Athletics. Phoenix Athletics special events continued to shine, improving upon net revenues in 2024 to support the Phoenix Fund and our programs:

- The Phoenix – Packers Steak Fry, hosted at the Lambeau Field Atrium, generated a record-high \$275,000+ and had approximately 800 Phoenix supporters in attendance in April 2024.
- The Women's Basketball Fore Hoops Golf Classic had another sold-out field, generating \$225,000+, a record-high.
- The Men's Basketball Swing and Swish Golf Outing had a banner year in 2024, nearly doubling the revenue from 2023, finishing at \$165,000+ with a sold-out field of foursomes.

The Phoenix Fund continues to rise to support student-athlete scholarships and program support by raising over \$1,300,000 throughout all programs and special events.

H. REPORTING STRUCTURE FOR THE DIRECTOR OF ATHLETICS

The Director of Athletics at the University of Wisconsin–Green Bay reports directly to the Chancellor and serves on the Chancellor's Cabinet.

2. FINANCIAL INFORMATION

A. 2022-23 GREEN BAY ATHLETICS FINAL BUDGET REPORT

The Athletics Budget information includes the revenues and expenses that are listed in the NCAA Financial Audit Statement of Revenue and Expense. An external audit of the NCAA's Statement of Revenue and Expenses, for the year ending June 30, 2023, was performed by Amy McHugh and Lisa Van Dong of the UW System Office of Internal Audit. Please see **Appendix A** for the Independent Accountant's Report on the Agreed-Upon Procedures.

Fiscal year (FY) 2023 ended with a negative net operating margin of \$443,353, which was due to recurring operating expenses in FY 2023 that were funded by one-time revenues received and recognized in FY 2022 including Higher Education Emergency Relief Funds (HEERF). The Athletic Department received \$754,000 of HEERF in FY 2022 which was divided and spent over three years (FYs 2022, 2023, and 2024).

REVENUES	BUDGET	ACTUAL
University Support	\$4,261,313	\$5,059,634
Student Fees	\$1,640,152	\$1,640,152
Ticket Sales	\$475,000	\$488,320
Phoenix Fund Support	\$725,000	\$1,120,091
NCAA Distributions	\$350,000	\$383,553
Sponsorships	\$574,000	\$840,585
Guarantees	\$436,660	\$466,660
Other Revenue	\$282,594	\$189,964
Total Revenue	\$8,744,059	\$10,188,959

EXPENSES	BUDGET	ACTUAL
Salaries & Fringes	\$3,601,220	\$3,903,633
Financial Aid	\$2,039,189	\$2,088,873
Team Travel & Equipment	\$1,256,739	\$1,801,802
Other Expenses	\$1,846,911	\$2,838,003
Total Expenses	\$8,744,059	\$10,632,312
Net Operating Margin		(\$443,353)

Notes: Tuition remissions provided by the University and used for athletic scholarships are included in the University Support line (\$1,231,324).

B. 2022-23 YEAR-END UNRESTRICTED FUND BALANCES

ACCOUNT	Amount
Fund 128 - Auxiliary Enterprises	\$364,693.36
Foundation – Restricted/Unrestricted	\$1,229,908.14
Total	\$1,594,601.50

C. TOTAL DEBT OUTSTANDING AND ANNUAL DEBT SERVICE ON ATHLETICS FACILITIES

Total Annual Debt Service = \$799,615.07

Total Debt Outstanding = \$3,506,138.13

The outstanding debt on facilities is a result of the construction of the Kress Events Center, which is a shared facility with Recreation Sports and the Athletics Field Complex which includes the Aldo Santaga Soccer Stadium and the King Park Softball Field. Designated segregated fees and user fees (non-athletic fee) provides the resources for the annual payment of the debt service for the Kress Events Center. The Athletic Department is responsible for the Athletics Field Complex payment. In FY23, \$56,909 debt payment was made. See **Appendix H** for facilities debt.

UW Green Bay does not have historic operating debt.

D. 2022-23 GREEN BAY ATHLETICS ENDOWMENT VALUES

Total Market Value of Endowments dedicated to the support of athletics = **\$1,896,569.54**

This amount includes scholarship and non-scholarship funds.

3. ACADEMIC PROGRESS RATE (APR)

The NCAA holds Division I institutions accountable for the academic progress of their student-athletes through the Academic Progress Rate (APR), a team-based metric that accounts for the eligibility and retention of each student-athlete, each term.

Beginning with the 2015-16 academic year, teams must earn a 930 four-year APR to compete in postseason competition.

APR is calculated by term. Each term, a student-athlete receiving athletically related financial aid may earn one retention point for staying in school and one eligibility point for being academically eligible. A team's total points are divided by points possible and then multiplied by one thousand to equal the team's Academic Progress Rate.

* The 2019-23 NCAA APR report (most recent year of data collected) showed that all UW-Green Bay sport programs except men's basketball achieved a multi-year rate of 957 or higher, with men's basketball finishing with a 926 multi-year score, 1 APR point below the 930 benchmark. The NCAA provided a conditional waiver to UWGB to allow competition in postseason competition, while imposing a penalty of limiting countable athletically related activities during the season and replacing those hours with academic activities. UWGB notes that men's basketball finished the 2023-2024 academic year with the highest GPA in program history (3.36) along with earning a perfect 1000 single-year APR score.

Please see **Appendix C** for the 2022-23 Academic Progress Rate data from the NCAA.

A. SPORT BY SPORT

SPORT	2022-23 APR SCORE	UWGB 4-year APR (2019-20 - 2022-23)	Overall NCAA 4-year APR (2019-20 - 2022-23)
Men's Basketball	881	926	968
Women's Basketball	1000	995	981
Men's Cross Country	979	964	984
Women's Cross Country	1000	983	988
Men's Golf	1000	976	988
Women's Golf	1000	1000	993
Men's Nordic Ski	1000	976	996
Women's Nordic Ski	1000	989	999
Men's Soccer	986	957	980
Women's Soccer	1000	960	989
Women's Softball	1000	979	988
Men's Swimming	1000	987	985
Women's Swimming	963	966	992
Women's Volleyball	933	974	989

B. LARGEST REVENUE-GENERATING SPORTS AND ASSOCIATED APR SCORES

SPORTS	2022-23 APR Score	UWGB 4-year APR (2019-20 - 2022-23)	Overall NCAA 4-year APR (2019-20 - 2022-23)
Men's Basketball	881	926	986
Women's Basketball	1000	995	981
Women's Volleyball	933	974	989

C. THREE-YEAR TREND CHANGE (PRIORITY SPORTS)

The table below lists the single-year APR scores for the six priority sports for the, 2020-21, 2021-22 and 2022-23 academic years.

PRIORITY SPORTS	2020-21	2021-22	2022-23
Men's Basketball	915	959	881
Women's Basketball	980	1000	1000
Men's Soccer	949	984	986
Women's Soccer	954	936	1000
Women's Softball	977	957	1000
Women's Volleyball	959	1000	933

D. BENCHMARKS FOR ASSESSMENT OF APR

1. Maintain Academic Progress Rates that are higher than the NCAA minimum for each sport.

E. APR HORIZON LEAGUE COMPARATIVE DATA

See **Appendix F**

4. GRADUATION SUCCESS RATE (GSR)

The NCAA Graduation Success Rate (GSR) is designed to show the proportion of student-athletes on any given team who earn a college degree. The NCAA has imposed a new set of academic standards in order to hold teams and institutions accountable for how well student-athletes progress towards a degree.

The GSR was developed in response to colleges and universities who asked for an alternative rate that more accurately reflects the movement among college student-athletes. The GSR takes into account incoming transfers who graduate from a different institution than the one they started at and transfers who leave an institution in good standing.

The Federal Graduation Rate (FGR) is compiled by the U.S. Department of Education and is used as an indicator of academic success of college student-athletes. FGR measures the percentage of first-time, full-time freshman who graduate within six years of entering their original four-year institution. The NCAA developed its GSR in response to criticism that the FGR understates the academic success of student-athletes because the FGR method does not take into account two important factors in college athletics:

1. When student-athletes transfer from an institution before graduating and is in good academics standing (perhaps to transfer to another institution for more playing time, different major, or to go pro); and
2. Those student-athletes who transfer to an institution (e.g., from a community college or another 4-year college) and earn a degree.

The FGR treats transfers as non-graduates for the original institution the student-athlete attended, even if that student-athlete later graduates from another institution. Also, the FGR does not include that student-athlete in the graduation rates at the new institution where he/she does graduate. Therefore, once a student-athlete transfers to another school he/she is no longer recognized in the calculated graduation rate. The GSR takes into account both factors and gives credit to institutions for successful transfers, whether they are leaving or entering an institution.

The following is a summary for the 2022-23 (2016-17 cohort) Graduate Success Rate report. Please see **Appendix C** for the official 2022-23 Graduation Success Rate Report from the NCAA.

A. SPORT BY SPORT

SPORT	2022-23 GSR	2022-23 FGR
Men's Basketball	100%	60%
Women's Basketball	100%	93%
Men's Cross Country	90%	90%
Women's Cross Country	100%	80%

Men's Golf	83%	83%
Women's Golf	86%	67%
Men's Nordic Ski	86%	86%
Women's Nordic Ski	100%	100%
Men's Soccer	89%	42%
Women's Soccer	95%	86%
Women's Softball	86%	58%
Men's Swimming	92%	76%
Women's Swimming	95%	70%
Women's Volleyball	92%	73%

B. THREE HIGHEST REVENUE GENERATING SPORTS GRADUATION SUCCESS RATE VS. FEDERAL GRADUATION RATE (MEN'S & WOMEN'S) - 2022-23 (2016-17 COHORT)

SPORT	2022-23 GSR	2022-23 FGR
Men's Basketball	100%	60%
Men's Soccer	89%	42%
Men's Swimming & Diving	92%	76%
Women's Basketball	100%	93%
Women's Soccer	95%	70%
Women's Volleyball	92%	73%

C. THREE-YEAR FEDERAL GRADUATION RATE TRENDS

ACADEMIC YEAR	GREEN BAY STUDENT-ATHLETE GRAD RATE	GREEN BAY STUDENT BODY GRAD RATE
2014 Freshman Cohort (Reported in 2020-21)	78%	36%
2015 Freshman Cohort (Reported in 2021-22)	72%	33%
2016 Freshman Cohort (Reported in 2022-23)	71%	29%

D. FGR FOR PRIORITY SPORTS

SPORT	2020-21 (2014 FRESHMAN COHORT)	2021-22 (2015 FRESHMAN COHORT)	2022-23 (2016 FRESHMAN COHORT)
Men's Basketball	72%	64%	60%
Women's Basketball	79%	86%	93%
Men's Soccer	38%	35%	42%
Women's Soccer	75%	76%	86%
Women's Softball	86%	71%	58%
Women's Volleyball	55%	62%	73%

*Numbers depict FGR rates per sport as reported on the Academic Portal

E. BENCHMARKS FOR ASSESSMENT OF GSR

Maintain a department wide student-athlete NCAA graduation rate that is higher than the collective average for peer institutions within the Horizon League. See **Appendix F**

F. GSR HORIZON LEAGUE COMPARATIVE DATA

* The GSR for Green Bay student-athletes for the 2016-17 cohort is 93%. When comparing Green Bay's GSR to the overall GSR of Horizon League institutions, Green Bay exceeds the average for Horizon League institutions - 90%. See **Appendix F**

5. ACADEMIC INFORMATION

Academics are considered the top priority by the UW-Green Bay Athletics Department. It boasts 49 straight semesters of a department GPA of 3.0 or higher.

For the general student body – 68% of Undergraduate Degree Seeking students achieved at least a 3.0 GPA.

A. GREEN BAY SPORT BY SPORT GPA

SPORT	FALL 2023	SPRING 2024
Men's Basketball	3.25	3.36
Women's Basketball	3.71	3.81
Men's Cross Country	3.35	3.69
Women's Cross Country	3.68	3.43
Men's Golf	3.76	3.84
Women's Golf	3.71	3.69
Men's Skiing	3.48	3.53
Women's Skiing	3.73	3.57
Men's Soccer	3.40	3.39
Women's Soccer	3.45	3.58
Women's Softball	3.69	3.59
Men's Swimming	3.40	3.56
Women's Swimming	3.74	3.61
Women's Volleyball	3.65	3.60

B. YEAR BY YEAR GPAs FOR DEPARTMENT

YEAR	GPA
2023-24	3.65
2022-23	3.47
2021-22	3.40
2020-21	3.50
2019-20	3.45
2018-19	3.35

C. DECLARED MAJORS

*includes double majors

MAJOR	NUMBER OF STUDENT-ATHLETES	% OF STUDENT-ATHLETES TAKING THAT MAJOR
Accounting	8	3.8%
Art	1	1.0%
Biology	6	4.2%
Business Administration	15	3.6%
Communication	11	8.5%
Computer Science	1	0.5%
MS - Cyber Security	1	6.7%
MS - Data Science	2	3.8%

Democracy & Justice Studies	1	1.4%
Design Arts	4	4.6%
Economics	5	16.7%
Education	5	3.1%
Elementary Education	2	0.6%
MS - Environmental Science	1	3.3%
Finance	15	8.0%
Geoscience	2	12.5%
MS - Health & Wellness	1	5.9%
History	1	1.0%
Human Biology	40	11.8%
Human Resource Management	5	4.3%
Information Technology	2	5.6%
MS - Leadership for Teaching & Learning	3	6.8%
MS - Management	12	32.4%
Management	14	9.6%
Marketing	23	9.2%
Mathematics	2	5.7%
Mechanical Engineering	14	8.6%
Nursing	7	4.7%
Organizational Leadership	7	7.2%
Philosophy	3	2.6%
Physical Therapy	1	2.2%
Political Science	1	1.5%

Pre-Elementary Education	2	2.0%
Pre-HIMT	1	9.1%
Pre-Nursing	7	5.0%
Pre-Social Work	1	1.2%
Psychology	17	2.2%
Public Admin.	1	2.9%
MS - SEPP	2	6.7%
Sociology/Anthropology	2	4.5%
Undecided	10	7.9%

(1) Interdisciplinary Studies has two tracks, which are both completed primarily online and serve returning adults who cannot participate in traditional programs. The Nursing major also has several tracks and is a degree completion program for students who have already completed an Associate degree in nursing at another school. Two of the nursing tracks are also online programs.

D. SPECIAL ADMISSIONS STATEMENT

Green Bay athletics does not have a Special Admissions policy. Student-athletes are expected to meet the same admissions standards as all other students.

E. BENCHMARKS FOR ASSESSMENT OF GPA

Maintain a student-athlete cumulative GPA of 3.0 or greater each semester

6. COMPLIANCE INFORMATION

A. NCAA MAJOR/MINOR VIOLATIONS REPORT

2022-23 Self-Reported NCAA Violations

SPORT	DATE	BYLAW(S)	TYPE OF VIOLATION	VIOLATION SUMMARY
Men's Golf	9/29/22	14.2 14.2.1.2 14.2.2 16.8.1	Competition While Less Than Full-Time, Eligibility	The SA competed in a recent golf tournament while not enrolled as a full-time student. The SA dropped a course that did not show up on the daily full-time status report. Being left with four courses, the SA thought his remaining four courses were all at least 3 credits to remain full-time and did not realize that one of those courses was only 2 credits. This left the SA with 11 credits, 1 credit short of full-time status for UW-Green Bay.

B. NAME, IMAGE, AND LIKENESS (NIL)

Name, Image, and Likeness (NIL) was introduced in July 2021. In 2022- 2023 year to help support our student-athletes and their NIL opportunities, Green Bay created A non-affiliated 501 (c) (3) Collective was established in December, 2022. The Fly With the Phoenix Collective's mission is to provide NIL opportunities for select Phoenix athletes while also positively impacting the local non-profit organizations through the work of Green Bay student-athletes. Many of the NIL deals for the 2022-2023 year were promotion based. For instance, a student-athlete promotes a product on social media in return for the company product. The NIL deals were awarded to student-athletes within all 14 sports.

C. NCAA OVERSIGHT CERTIFICATION LETTER

See **Appendix D**

D. HORIZON LEAGUE COMPLIANCE AUDIT

In the past, the Horizon League staff offered, as a service but not a requirement, outside compliance reviews to all institutions in the Horizon League. Staff members from the Horizon League administered their review of athletic compliance in 2018. As of July 2022, UW-Green Bay was informed that the outside compliance review was no longer a Horizon League Requirement and the Horizon League would not be performing these reviews moving forward.

During their 2018 visit, the Horizon League sent a written report to the Associate Athletic Director for Compliance and the Athletic Director. The report includes strengths of the compliance department as well as recommendations for areas that could be improved. The majority of the suggestions from the Horizon League compliance review have been implemented since 2018 and the remaining suggestions will continue to be reviewed and implemented as appropriate.

* See **Appendix E** for the full 2018 audit.

APPENDIX A



Office of Internal Audit

780 Regent Street, Suite 305
Madison, Wisconsin 53715
(608) 263-4397
[wisconsin.edu/offices/audit/](https://www.wisconsin.edu/offices/audit/)

To: The University of Wisconsin System Board of Regents Audit Committee

We completed an engagement of National Collegiate Athletic Association (NCAA) agreed-upon procedures at the University of Wisconsin–Green Bay (UW-Green Bay) and the University of Wisconsin–Milwaukee (UW-Milwaukee) for the sole objective of assisting the universities’ chancellors in evaluating whether the Statement of Revenues and Expenses (SRE) and the related notes for their Athletics Departments are in compliance with NCAA Division I Bylaws 20.2.4.17 and 20.2.4.17.1 (Bylaws) for the fiscal year ended June 30, 2023. These Bylaws require an institution to “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 required data shall include “all expenses and revenues for or on behalf of an institution’s intercollegiate athletics program, including those by any affiliated or outside organization, agency or group of individuals.”

The sufficiency of the procedures performed is solely the responsibility of management at UW-Green Bay and UW-Milwaukee. Consequently, we make no representation regarding the sufficiency of the procedures enumerated within the attached reports issued to each institution either for the purpose for which those reports were requested or for any other purpose. The procedures performed may not address all the items of interest to a user of these reports and may not meet the needs of all users of these reports and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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 compliance with the NCAA requirements or the accompanying SRE for the fiscal year ended June 30, 2023. 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.

The SRE reflects Athletics Department revenues and expenses regardless of source:

- For the UW-Green Bay Athletics Department, operating revenues totaled \$10.2 million while operating expenses totaled \$10.6 million, resulting in a deficiency of revenues under expenses of \$443,000. The single largest operating revenue was direct institutional support (\$4.7 million), and the single largest operating expense was coaching salaries, benefits and bonuses paid by the university and related entities (\$2.2 million). The difference between operating revenues and expenses was primarily due to recurring operating expenses incurred in fiscal year (FY) 2023 that were funded by one-time revenues received and recognized in FY 2022, such as \$754,000 of Higher Education Emergency Relief Funds (HEERF) received in FY 2022 that were or will be spent over three years (FYs 2022, 2023, and 2024).
- For the UW-Milwaukee Athletics Department, operating revenues totaled \$18.2 million while operating expenses totaled \$15.1 million, resulting in an excess of revenues over expenses of \$3.2 million. The single largest operating revenue was direct institutional support (\$7.4 million), and the single largest operating expense was athletic student aid (\$4.5 million), which includes \$4.0 million of athletic waivers. The difference between operating revenues and expenses was due largely to contributions used for a capital project under construction (\$845,000) that were included in operating revenues but not expenses, and the payoff by UW-Milwaukee of the historical Athletics

Department deficit (\$2.1 million of direct institutional support) that was included in operating revenues but not expenses.

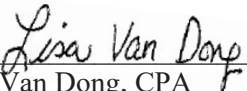
This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and in accordance with the *2024 Audit Plan*, as approved by the Audit Committee of the Board of Regents.

While performing this engagement, we did not identify any significant matters that should be brought to your attention.

This communication is intended solely for the information and use of management and others within the UW System, including the Board of Regents. This restriction is not intended to limit the distribution of this communication, which upon final issuance, is a matter of public record.

We appreciate the cooperation afforded to us by individuals at UW-Green Bay and UW-Milwaukee during the performance of this engagement.

Best regards,



Lisa Van Dong, CPA
Director, Office of Internal Audit

January 10, 2024

cc: Jay Rothman, President, Universities of Wisconsin
Sean Nelson, Vice President for Finance and Administration
Johannes Britz, Interim Senior Vice President for Academic and Student Affairs
Quinn Williams, General Counsel

Michael Alexander, Chancellor, UW-Green Bay
Sheryl Van Gruensven, Chief Business Officer/Senior Vice Chancellor for Institutional Strategy
Joshua Moon, Director of Athletics
Kassie Wagner, Senior Associate Director of Athletics for Compliance & Student-Athlete Excellence
Steven Millard, Associate Athletics Director for Finance and Human Resources
SuAnn Detampel, Controller
Christopher Paquet, Assistant Vice Chancellor Policy and Compliance

Mark Mone, Chancellor, UW-Milwaukee
Robin Van Harpen, Senior Vice Chancellor for Finance and Administrative Affairs
Amanda Braun, Director of Athletics
Catherine Rossi, Deputy Director of Athletics
Drew Knab, Associate Vice Chancellor for Business and Financial Services
Tony Helmke, Controller
Kathryn Amato, Compliance and Ethics Officer
Sue Weslow, Chief of Staff for the CEO



Office of Internal Audit

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**INDEPENDENT ACCOUNTANT’S REPORT ON THE APPLICATION OF
AGREED-UPON PROCEDURES**

Department of Athletics
University of Wisconsin–Green Bay (UW-Green Bay)
Green Bay, Wisconsin

The Office of Internal Audit has performed the procedures enumerated below, which were agreed to and determined to be appropriate by management of the UW-Green Bay Department of Athletics (UW-Green Bay) and leadership of UW-Green Bay, solely to assist UW-Green Bay management in its evaluation of compliance with National Collegiate Athletic Association (NCAA) Division I Bylaws 20.2.4.17 and 20.2.4.17.1 for the fiscal year ended June 30, 2023. UW-Green Bay management is responsible for the information contained within the *Statement of Revenues and Expenses* (and the related notes to said statement) and compliance with the related NCAA rules and regulations.

The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below 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.

Per your instructions, this report includes only those exceptions equal to or exceeding \$1,000 unless otherwise specified below. The procedures and the associated findings are as follows:

Procedures Related to All Revenues and Expenses

1. Agreed the amounts reported on the *Statement of Revenues and Expenses* (SRE) to UW-Green Bay’s general ledger.

In performing this procedure and the procedure described in #2 below, we identified the need for certain material adjustments that management agreed to record in the SRE:

- \$1,100 adjusting entry was made to Ticket Sales (category 1) and Direct Overhead and Administrative Expenses (category 35) for tickets sold but not collected.
- \$72,945 in debt service was added to Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees (category 6A).

- \$42,560 in guarantee trade revenues was added to Guarantees (category 7) and \$7,100 of guarantee trade expenses was added to Guarantees (category 21).
- \$42,481 of NCAA distributions was reclassified from Contributions (category 8) to NCAA Distributions (category 12).
- \$294,244 of in-kind services associated with a sponsorship agreement was reclassified from In-Kind (category 9) to Royalties, Licensing, Advertisement and Sponsorships (category 15).
- \$17,256 was added to Royalties, Licensing, Advertisement and Sponsorships (category 15) to record the total amount of one contract. The offsetting expense was recorded in Medical Expenses and Insurance (category 37) in the amount of \$8,680 and Other Operating Expenses (category 40) in the amount of \$8,576.
- \$79,541 was removed from Royalties, Licensing, Advertisement and Sponsorships (category 15) to reflect updates to trade values and remove sponsorship amounts that were double counted. The offsetting expense was removed from Team Travel (category 28) in the amount of \$12,149, Sports Equipment, Uniforms and Supplies (category 29) in the amount of \$277, and Fund Raising, Marketing and Promotion (category 31) in the amount of \$67,115.
- \$1,300 in early housing charges was reclassified from Other Operating Expenses (category 40) to Athletic Student Aid (category 20).
- \$25,500 in relocation expenses was reclassified from Other Operating Expenses (category 40) to Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities (category 22).
- \$5,600 in relocation expenses was reclassified from Other Operating Expenses (category 40) to Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities (category 24).
- \$12,426 in membership dues was reclassified from Other Operating Expenses (category 40) to Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities (category 24).
- \$15,900 in guaranteed trade travel expenses was added to Team Travel (category 28).
- \$3,128 was removed from Sports Equipment, Uniforms and Supplies (category 29) as it was double counted.
- \$6,000 in sponsorship payments was added to Fund Raising, Marketing and Promotion (category 31).
- \$10,000 in in-kind service expenses was reclassified from Medical Expenses and Insurance (category 37) to Other Operating Expenses (category 40).
- \$50,673 in nutrition station food expenses was reclassified from Other Operating Expenses (category 40) to Student-Athlete Meals (category 39).

As a result, revenues and expenses reported on the SRE (as contained in *Attachment A*) reflect those adjustments and materially agree with the amounts reported in UW-Green Bay's general ledger.

In addition, there are certain items recorded on the SRE that are not reported in the athletics accounts, including tuition waivers, indirect facilities and administrative support, and gifts-in-kind. The NCAA requires that these items be reported on the SRE to fully reflect the operations of the Athletics Department.

2. Performed the following procedures for all revenue and expense categories applicable to UW-Green Bay:

- a. Compared and agreed each operating revenue and expense category reported on the SRE during the reporting period to supporting schedules provided by the institution. If a specific reporting category is less than 4% of the total revenues or total expenses, no procedures are required for that specific category.
- b. Compared and agreed a sample of operating revenue receipts and expenses obtained from the above supporting schedules to adequate supporting documentation.
- c. Compared each major revenue account over 10% of the total revenues to prior period amounts and budget estimates. Compared each major expense account over 10% of the total expenses to prior period amounts and budget estimates. Obtained and documented an explanation of any variations greater than 10%.

As part of the procedure described in #1 above and from comparing and agreeing each operating revenue and expense item reported on the SRE during the reporting period to supporting schedules provided by the institution, we identified the need for certain material adjustments that management agreed to record in the SRE. These are the same adjustments described in #1 above.

Attachment B describes the results of comparing revenue and expense amounts to budget and prior year values.

3. Identify aspects of the institution's internal control structure unique to the Athletics Department. Test specific elements of the control environment and accounting systems that (1) are unique to intercollegiate athletics and (2) have not been addressed in connection with the audit of the institution's financial statements.

We obtained, through discussion with management, an understanding of the Athletics Department's internal controls. The controls identified were not unique to the Athletics Department and were tested as part of other engagements performed at the institution. No further procedures were performed.

4. Identified all intercollegiate athletics-related affiliated and outside organizations and obtained those organizations' statements and financial information for the reporting period. Agreed the amounts reported on the SRE to the organization's records. Confirmed revenues and expenses directly with a responsible official of the organization.

The SRE includes all functions related to intercollegiate athletics at UW-Green Bay as well as the accounts of the Athletics Department's sole affiliated/outside organization, the UW-Green Bay Foundation (Foundation), an independent 501(c)(3) organization that is the official not-for-profit fundraising corporation for UW-Green Bay.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

Procedures Related to Revenues

5. **Ticket Sales.** Compared tickets sold during the reporting period, complimentary tickets provided during the reporting period, and unsold tickets to the related revenue reported by UW-Green Bay on the SRE and the related attendance figures, and recalculated totals.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

6. **Direct State or Other Government Support.** The NCAA agreed-upon procedures guidelines require that we compare direct state or other government support recorded by UW-Green Bay Athletics during the reporting period with state appropriations, institutional authorizations, and/or other corroborative supporting documentation, and recalculate totals.

Per management, revenues derived from the direct state or other government support category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

7. **Student Fees.** Compared and agreed student fees reported by UW-Green Bay on the SRE for the reporting period to student enrollments during the same reporting period and recalculated totals. Obtained documentation of the institution's methodology for allocating student fees to intercollegiate athletics programs.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

8. **Direct Institutional Support.** Compared the direct institutional support recorded by UW-Green Bay Athletics during the reporting period with institutional supporting budget transfers documentation and other corroborative supporting documentation, and recalculated totals.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

9. **Transfers to Institution.** The NCAA agreed-upon procedures guidelines require that we compare transfers to institution with permanent transfers back to the institution from the Athletics Department and recalculate totals.

Per management, revenues derived from the transfers to institution category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

10. **Indirect Institutional Support.** The NCAA agreed-upon procedures guidelines require that we compare the indirect institutional support recorded by the institution during the reporting period with expense payments, cost allocation detail, and other corroborative supporting documentation, and recalculate totals.

Per management, revenues derived from the indirect institutional support category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

11. **Guarantees.** The NCAA agreed-upon procedures guidelines require that we select a sample of settlement reports for away games during the reporting period and agree each selection to UW-Green Bay's general ledger and/or the SRE and recalculate totals. Also, agreed-upon procedures require that we select a sample of contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree each selection to UW-Green Bay's general ledger and/or the SRE and recalculate totals.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

12. **Contributions.** The NCAA agreed-upon procedures guidelines require that we obtain and review supporting documentation for any contributions of money, goods, or services received directly by the Athletics Department 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

in aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting period and recalculate totals.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

13. **In-Kind.** The NCAA agreed-upon procedures guidelines require that we compare the in-kind revenue recorded by the institution during the reporting period with a schedule of in-kind donations and recalculate totals.

Per management, there were no revenues derived from the in-kind category; therefore, no procedures were required for this specific category.

14. **Compensation and Benefits Provided by a Third Party.** The NCAA agreed-upon procedures guidelines require that we 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 sample of funds from the Summary and compare and agree each selection to supporting documentation, UW-Green Bay’s general ledger, and/or the Summary, and recalculate totals.

Per management, there were no revenues derived from the compensation and benefits provided by a third-party category; therefore, no procedures were required for this specific category.

15. **Media Rights.** The NCAA agreed-upon procedures guidelines require that we obtain and inspect agreements to understand UW-Green Bay’s total media (broadcast, television, and radio) rights received by the institution or through their conference offices as reported in the statement. Also, agreed-upon procedures require that we compare and agree the media rights revenues to a summary statement of all media rights identified, if applicable, and UW-Green Bay’s general ledger, and recalculate totals.

Per management, there were no revenues derived from the media rights category; therefore, no procedures were required for this specific category.

16. **NCAA Distributions.** The NCAA agreed-upon procedures guidelines require that we compare the amounts recorded in the SRE to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculate totals.

Per management, revenues derived from the NCAA Distributions category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

17. **Conference Distributions (Non-Media and Non-Football Bowl) and Conference Distributions of Football Bowl Generated Revenue.** The NCAA agreed-upon procedures guidelines require that we obtain and inspect agreements related to UW-Green Bay’s conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions. Also, the agreed-upon procedures require that we compare and agree the related revenues to UW-Green Bay’s general ledger and/or the SRE and recalculate totals.

Per management, there were no revenues derived from the conference distributions category; therefore, no procedures were required for this specific category.

18. **Program, Novelty, Parking and Concession Sales.** The NCAA agreed-upon procedures guidelines

require that we compare the amount recorded in the revenue reporting category to general ledger detail of program sales, concessions, novelty sales, and parking as well as any other corroborative supporting documents, and recalculate totals.

Per management, revenues derived from the program, novelty, parking and concession sales category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

19. **Royalties, Licensing, Advertisement and Sponsorships.** We obtained and inspected the agreements related to UW-Green Bay's participation in revenues from royalties, licensing, advertisement, and sponsorships during the reporting period for relevant terms and conditions. We also compared and agreed the related revenues to UW-Green Bay's general ledger and the SRE and recalculated totals.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

20. **Sports Camp Revenues.** The NCAA agreed-upon procedures guidelines require that we inspect sports camp contract(s) between UW-Green Bay and the person(s) conducting institutional sports camps or clinics during the reporting period to obtain documentation of UW-Green Bay's methodology for recording revenues from sports camps. For a sample of individual camp participant cash receipts from the schedule of sports camp participants, agree each selection to the institution's general ledger and/or the SRE, and recalculate totals.

Per management, revenues derived from the sports camp revenues category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

21. **Athletics Restricted Endowment and Investments Income.** The NCAA agreed-upon procedures guidelines require that we obtain and inspect endowment agreements (if any) for relevant terms and conditions. Also, compare and agree the classification and use of endowment and investment income reported in the SRE during the reporting period to the uses of income defined within the related endowment agreement and recalculate totals.

Per management, revenues derived from the athletics restricted endowment and investments income category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

22. **Other Operating Revenue.** The NCAA agreed-upon procedures guidelines require that we perform minimum agreed-upon procedures referenced for all revenue categories in Procedure #2 above and recalculate totals.

Per management, revenues derived from the other operating revenue category were less than 4% of total revenues; therefore, no procedures were required for this specific category.

23. **Football Bowl Revenues.** The NCAA agreed-upon procedures guidelines require we obtain and inspect agreements related to UW-Green Bay's revenues from post-season football bowl participation during the reporting period to gain an understanding of the relevant terms and conditions. Also, the agreed-upon procedures require that we compare and agree the related revenues to UW-Green Bay's general ledger and/or the SRE and recalculate totals.

UW-Green Bay does not have a football program; therefore, no procedures were required for this

specific category.

Procedures Related to Expenses

24. **Athletic Student Aid.** Selected a sample of 48 student-athletes from the listing of institutional student aid recipients during the reporting period. The sample was selected from data captured by the institution through the creation of a squad list for each sponsored sport. Obtained individual student account detail for each selection and compared total aid in the institution's student system to the student's detail on the squad list and UW-Green Bay's internal tracking documentation. University management represented that each of the material differences is a result of the award being based on an estimate (as shown on the squad list) versus the actual tuition amounts (as shown in the student system), which are subject to change based on courses taken, book costs, housing selections, summer school, etc. We recalculated totals for each sport and overall.

Three exceptions, totaling \$2,374, were observed in which the amount of the student aid waiver recorded on the squad list and internal tracking documentation could not be recalculated to the student account in the student information system.

25. **Guarantees.** The NCAA agreed-upon procedures guidelines require that we obtain and inspect the visiting institution's away-game settlement reports received by UW-Green Bay during the reporting period and agree related expenses to UW-Green Bay's general ledger and/or the SRE and recalculate totals. Also, the NCAA agreed-upon procedures require that we obtain and inspect contractual agreements pertaining to expenses recorded by the institution from guaranteed contests during the reporting period, compare and agree related amounts expensed by UW-Green Bay during the reporting period to the institution's general ledger and/or the SRE, and recalculate totals.

Per management, expenses derived from the guarantees category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

26. **Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities.** Obtained and inspected a listing of coaches employed by UW-Green Bay and related entities during the reporting period. Selected a sample of five coaches' contracts that included men's and women's basketball from the listing. Compared and agreed the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by UW-Green Bay and related entities in the statement during the reporting period. Obtained and inspected payroll summary registers for the reporting year for each selection. Compared and agreed payroll summary registers from the reporting period to the related coaching salaries, benefits, and bonuses paid by UW-Green Bay and related entities expense recorded by the institution in the SRE during the reporting period. Compared and agreed the totals recorded to any employment contracts executed for the sample selected, and recalculated totals.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

27. **Coaching Salaries, Benefits, and Bonuses Paid by a Third Party.** The NCAA agreed-upon procedures guidelines require that we (1) obtain and inspect a listing of coaches employed by third parties during the reporting period; (2) select a sample of coaches' contracts that must include men's and women's basketball from the listing; (3) compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses paid by a third party and recorded

by UW-Green Bay in the SRE during the reporting period; (4) obtain and inspect reporting period payroll summary registers for each selection; and (5) compare and agree related payroll summary register to coaching salaries, benefits, and bonuses paid by a third party recorded by UW-Green Bay in the SRE during the reporting period, and recalculate totals.

Per management, there were no expenses derived from the coaching salaries, benefits, and bonuses paid by a third-party category; therefore, no procedures were required for this specific category.

28. **Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by the University and Related Entities.** Selected a sample of 11 support staff/administrative personnel employed by UW-Green Bay and related entities during the reporting period. Obtained and inspected reporting period payroll summary register for each selection. Compared and agreed related summary payroll register to the related support staff/administrative compensation, benefits, and bonuses paid by UW-Green Bay and related entities expense recorded by UW-Green Bay in the SRE during the reporting period, and recalculated totals.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

29. **Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by Third Party.** The NCAA agreed-upon procedures guidelines require that we select a sample of support staff/administrative personnel employed by third parties during the reporting period. The agreed-upon procedures also require that we obtain and inspect reporting period payroll summary registers for each selection, compare and agree related payroll summary registers to the related support staff/administrative compensation, benefits, and bonuses expense recorded by UW-Green Bay in the SRE during the reporting period, and recalculate totals.

Per management, there were no expenses derived from the support staff/administrative compensation, benefits, and bonuses paid by third party category; therefore, no procedures were required for this specific category.

30. **Severance Payments.** The NCAA agreed-upon procedures guidelines require that we select a sample of employees 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.

Per management, expenses derived from the severance payments category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

31. **Recruiting.** The NCAA agreed-upon procedures guidelines require that we obtain documentation of UW-Green Bay's recruiting expense policies, and that we compare and agree these policies to existing institutional and NCAA-related policies. It also requires that we obtain the general ledger detail and compare it to the total expenses reported and recalculate totals.

Per management, expenses derived from the recruiting category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

32. **Team Travel.** Obtained documentation of UW-Green Bay's team travel policy. Compared and agreed the policy to existing institutional and NCAA-related policies. Obtained general ledger detail and compared to the total expenses reported and recalculated totals.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

33. **Sports Equipment, Uniforms, and Supplies.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. We selected a sample of nine transactions to validate the existence of transactions and accuracy of recording and recalculated totals.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

34. **Game Expenses.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, we are required to select a sample of transactions to validate the existence of transactions and accuracy of recording and recalculate totals.

Per management, expenses derived from the game expenses category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

35. **Fund Raising, Marketing and Promotion.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to total expenses reported. We selected a sample of 10 transactions to validate the existence of transactions and accuracy of recording and recalculated totals.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

36. **Sports Camp Expenses.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate the existence of transactions and accuracy of recording, and recalculate totals.

Per management, expenses derived from the sports camp expenses category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

37. **Spirit Groups.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. It also requires that we select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals.

Per management, expenses derived from the spirit groups category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

38. **Athletic Facilities Debt Service, Leases and Rental Fees.** The NCAA agreed-upon procedures guidelines require that we obtain a listing of debt service schedules, lease payments, and rental fees for athletics facilities for the reporting year, compare a sample of facility payments, including the top two highest facility payments, to additional supporting documentation (e.g., debt financing agreements, leases, and rental agreements), compare amounts recorded to amounts listed in the general ledger detail, and recalculate totals.

Per management, expenses derived from the athletic facilities debt service, leases and rental fees category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

39. **Direct Overhead and Administrative Expenses.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported and that we select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals.

Per management, expenses derived from the direct overhead and administrative expenses category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

40. **Indirect Institutional Support.** The NCAA agreed-upon procedures guidelines note this category is tested with revenue section - Indirect Institutional Support (see procedure #10).

Per management, expenses derived from the indirect institutional support category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

41. **Medical Expenses and Insurance.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported, and that we select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals. We selected 11 transactions for testing.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

42. **Memberships and Dues.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

Per management, expenses derived from the memberships and dues category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

43. **Student-Athlete Meals (Non-Travel).** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

Per management, expenses derived from the student-athlete meals (non-travel) category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

44. **Other Operating Expenses.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals. We selected 10 transactions for testing.

Per management, expenses derived from other operating expenses category were less than 4% of total expenses; therefore, no procedures were required for this specific category.

45. **Football Bowl Expenses.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording, and recalculate totals.

UW-Green Bay does not have a football program; therefore, no procedures were required for this specific category.

Additional Minimum Agreed-Upon Procedures

46. **Grants-in-Aid.** Compared and agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the Calculation of Revenue Distribution Equivalencies (CRDE) report for UW-Green Bay Athletics. The NCAA Membership Financial Reporting System populates the sports from the NCAA Sports Sponsorship and Demographics Form as they are reported by the institution between May and August. If there was a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the CRDE, we inquired about the discrepancy and reported the justification in the agreed-upon procedures report.

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

No exceptions were observed as a result of these procedures.

47. **Sports Sponsorship.** The NCAA agreed-upon procedures guidelines require that we obtain UW-Green Bay's Sports Sponsorship and Demographics Forms submitted to the NCAA for the reporting year and validate that the countable NCAA sports reported by the institution met the minimum requirements, set forth in Bylaw 20.10.6.3, related to the number of contests and the number of participants.

We ensured that UW-Green Bay has properly reported their sports for revenue distribution purposes within the NCAA Membership Financial Reporting System.

We compared current year number of sports sponsored to prior year reported total per the Membership Financial Report submission and inquired and documented an explanation for any variance.

No exceptions were observed as a result of these procedures.

48. **Pell Grants.** Agreed 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 institution's financial aid records of all student-athlete Pell Grants.

We compared current year Pell Grants total to prior year reported total per the Membership Financial Report submission. The variance was less than +/- 20 grants so no further procedures were required.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

Minimum Agreed-Upon Procedures Program for Other Reporting Items

49. **Excess Transfers to Institution.** The NCAA agreed-upon procedures guidelines require that we

obtain general ledger detail and compare it to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals.

Per management, there were no excess transfers to institution; therefore, no procedures were required for this specific category.

50. **Conference Realignment Expenses.** The NCAA agreed-upon procedures guidelines require that we obtain general ledger detail and compare it to the total expenses reported. Also, agreed-upon procedures require that we select a sample of transactions to validate existence of transactions and accuracy of recording and recalculate totals.

Per management, there were no conference realignment expenses; therefore, no procedures were required for this specific category.

51. **Total Athletics-Related Debt.** Obtained repayment schedules for all outstanding intercollegiate athletics debt during the reporting period. Recalculated annual maturities (consisting of principal and interest) provided in the schedules obtained. Agreed the total annual maturities and total outstanding athletics-related debt to supporting documentation and the institution's general ledger, as applicable.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

52. **Total Institutional Debt.** Agreed the total outstanding institutional debt to supporting documentation and the institution's audited financial statements, if available, or the institution's general ledger.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

53. **Value of Athletics Dedicated Endowments.** Obtained a schedule of all athletics dedicated endowments maintained by Athletics, the institution, and affiliated organizations. Agreed the fair market value in the schedule(s) to supporting documentation, the general ledger(s), and audited financial statements, if available.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

54. **Value of Institutional Endowments.** Agreed the total fair market value of institutional endowments to supporting documentation, the institution's general ledger, and/or audited financial statements, if available.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

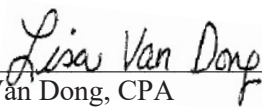
55. **Total Athletics-Related Capital Expenditures.** Obtained a schedule of athletics-related capital expenditures made by Athletics, the institution, and affiliated organizations during the reporting period, additions only. Obtained general ledger detail and compared it to the total expenses reported. Selected a sample of five transactions to validate existence of transactions and accuracy of recording and recalculated totals.

No exceptions equal to or over \$1,000 were observed as a result of these procedures.

We were engaged by UW-Green Bay 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 compliance with the NCAA requirements or the accompanying *Statement of Revenues and Expenses* for the fiscal year ended June 30, 2023. 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.

This report is intended solely for the information and use of the chancellor, management of UW-Green Bay, the Athletics Department, and authorized representatives of the NCAA. The report is not intended to be, and should not be, used by anyone other than these specified parties. However, this guidance does not supersede distributions governed by the *Wisconsin Open Records Law*.

We are required to be independent of UW-Green Bay and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. For purposes of this engagement, the NCAA considers the UW System Administration Office of Internal Audit to be independent.



Lisa Van Dong, CPA
Director, UW System Administration Office of Internal Audit
Madison, Wisconsin

January 2, 2024

Attachments:

- Attachment A: *Statement of Revenues and Expenses*
- Attachment B: Comparisons of Major Revenue and Expense Categories for the Year Ended June 30, 2023
- Attachment C: Notes to *Statement of Revenues and Expenses* for the Year Ended June 30, 2023

Report Distribution:

To: Michael Alexander, Chancellor

cc: Sheryl Van Gruensven, Chief Business Officer/Senior Vice Chancellor for Institutional Strategy
SuAnn Detampel, Controller
Christopher Paquet, Assistant Vice Chancellor Policy and Compliance
Joshua Moon, Director of Athletics
Kassie Wagner, Senior Associate Athletics Director for Compliance & Student-Athlete Excellence
Steven Millard, Associate Athletics Director for Finance & Human Resources
Lori Stortz, Chief Audit Executive, UW System Administration Office of Internal Audit

ATTACHMENT A: STATEMENT OF REVENUES AND EXPENSES

UNIVERSITY OF WISCONSIN-GREEN BAY ATHLETICS DEPARTMENT
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023
(Unaudited)

<u>REVENUES:</u>	MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL	PRIOR YEAR	VARIANCE
1 Ticket Sales	\$ 207,889	\$ 265,751	\$ 14,680	\$ -	\$ 488,320	\$ 389,835	\$ 98,485
2 Direct State or Other Government Support	1,350	1,200	450	1,200	4,200	3,150	1,050
3 Student Fees	-	-	-	1,640,152	1,640,152	1,607,992	32,160
4 Direct Institutional Support	453,734	452,131	2,052,944	1,695,000	4,653,809	4,275,439	378,370
5 Less: Transfers to Institution	-	-	-	(17,145)	(17,145)	(200)	(16,945)
6 Indirect Institutional Support	-	-	-	175,090	175,090	105,466	69,624
6A Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	247,881	247,881	228,376	19,504
7 Guarantees	435,530	1,500	29,630	-	466,660	245,000	221,660
8 Contributions	341,228	330,438	244,559	203,867	1,120,091	981,802	138,289
9 In-Kind	-	-	-	-	-	407,545	(407,545)
10 Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-	-
11 Media Rights	-	-	-	-	-	-	-
12 NCAA Distributions	-	-	-	383,553	383,553	448,661	(65,108)
13 Conference Distributions	-	-	-	-	-	1,060	(1,060)
14 Program, Novelty, Parking and Concessions Sales	-	-	406	52,873	53,279	53,236	43
15 Royalties, Licensing, Advertisement and Sponsorships	18,375	20,774	81,207	716,028	836,385	605,865	230,520
16 Sports Camp Revenues	-	3,630	9,000	-	12,630	18,706	(6,076)
17 Athletics Restricted Endowment and Investment Income	4,450	3,500	51,500	-	59,450	58,338	1,113
18 Other Operating Revenue	-	-	18,281	46,324	64,605	69,984	(5,379)
19 Football Bowl Revenues	-	-	-	-	-	-	-
Total Operating Revenues	1,462,556	1,078,923	2,502,657	5,144,822	10,188,959	9,500,254	688,704
<u>EXPENSES:</u>							
20 Athletic Student Aid	314,408	376,486	1,362,593	35,385	2,088,873	2,107,373	(18,500)
21 Guarantees	7,400	17,352	14,400	-	39,152	26,577	12,575
22 Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities	677,884	579,391	937,399	-	2,194,673	1,921,446	273,228
23 Coaching Salaries, Benefits and Bonuses Paid by a Third Party	-	-	-	-	-	-	-
24 Support Staff/Administrative Compensation, Benefits and Bonuses Paid by the University and Related Entities	56,848	61,308	9,808	1,303,230	1,431,194	1,098,247	332,946
25 Support Staff/Administrative Compensation, Benefits and Bonuses Paid by Third Party	-	-	-	-	-	-	-
26 Severance Payments	277,766	-	-	-	277,766	240,000	37,766
27 Recruiting	42,359	50,233	50,229	88	142,910	175,530	(32,620)
28 Team Travel	362,573	317,430	665,262	8,621	1,353,886	953,281	400,605
29 Sports Equipment, Uniforms and Supplies	57,462	55,954	220,833	113,667	447,916	379,622	68,294
30 Game Expenses	101,615	98,182	49,849	(900)	248,746	236,577	12,169
31 Fund Raising, Marketing and Promotion	18,699	72,169	15,089	260,089	366,046	192,042	174,004
32 Sport Camp Expenses	-	200	2,205	-	2,405	4,678	(2,272)
33 Spirit Groups	-	-	-	2,283	2,283	6,550	(4,268)
34 Athletic Facilities Debt Service, Leases and Rental Fees	51,578	-	1,152	231,845	284,575	325,298	(40,723)
35 Direct Overhead and Administrative Expenses	19,977	18,665	113,819	194,486	346,948	208,771	138,177
36 Indirect Institutional Support	-	-	-	175,090	175,090	105,466	69,624
37 Medical Expenses and Insurance	-	-	-	665,076	665,076	497,189	167,888
38 Membership and Dues	815	7,193	9,183	6,082	23,273	9,839	13,434
39 Student-Athlete Meals (Non-Travel)	5,444	11,556	51,823	59,054	127,878	44,449	83,428
40 Other Operating Expenses	29,113	21,718	54,610	308,180	413,621	365,095	48,526
41 Football Bowl Expenses	-	-	-	-	-	-	-
Total Operating Expenses	2,023,941	1,687,839	3,558,255	3,362,277	10,632,312	8,898,031	1,734,281
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	(561,385)	(608,916)	(1,055,597)	1,782,546	(443,353)	602,223	(1,045,576)

ATTACHMENT A: STATEMENT OF REVENUES AND EXPENSES – CONTINUED

Other Reporting Items:

	Total	Prior Year	Variance
50 Excess Transfers to Institution	\$ -	\$ -	-
51 Conference Realignment Expenses	-	-	-
52 Total Athletics-Related Debt	3,506,138	4,326,118	(819,980)
53 Total Institutional Debt	4,674,576	5,486,753	(812,176)
54 Value of Athletics Dedicated Endowments	1,886,570	1,842,890	43,680
55 Value of Institutional Endowments	453,992 *	39,531,516	(39,077,524)
56 Total Athletics-Related Capital Expenditures	110,334	5,548	104,786

* Current year number does not include the UW-Green Bay Foundation (Foundation) endowments, whereas the prior year number did include Foundation amounts.

Note: The NCAA does not use category numbers 42 through 49 for purposes of the Statement of Revenues and Expenses.

**ATTACHMENT B: COMPARISONS OF MAJOR REVENUE AND EXPENSE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2023**

NCAA Agreed-Upon Procedures require the independent accountant to:

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

Based upon the above-stated criteria, the following revenue account variance from prior year amount required an explanation:

NCAA Category	2022-2023 Amount	Prior Year Amount	Variance	Explanation
#8 Contributions	\$1,120,091	\$981,802	\$138,289, or 14%	Contributions increased in FY 2023 to cover the increase in travel expenses for the men's and women's basketball teams.

Based upon the above-stated criteria, the following revenue account variances from budget estimates required an explanation:

NCAA Category	2022-2023 Amount	Budgeted Amount	Variance	Explanation
#4 Direct Institutional Support	\$4,653,809	\$3,691,594	\$962,215, or 26%	The actual amount was greater than the budgeted amount due to sports teams incurring unexpected expenses which necessitated the Athletics Department to obtain additional institutional support.
#8 Contributions	\$1,120,091	\$725,000	\$395,091, or 54%	The increase in the budget versus actual numbers was due to the increase in travel costs across all sports and additional compensation expenses. The Foundation contributed more than budgeted due to these increased costs.

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

Based upon the above-stated criteria, the following expense account variance from prior year amount required an explanation:

NCAA Category	2022-2023 Amount	Prior Year Amount	Variance	Explanation
#22 Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	\$2,194,673	\$1,921,446	\$273,227, or 14%	The increase is due to several contract amendments for coaching positions that raised salaries and related fringe benefits. Additionally, some positions were filled for the whole year, instead of a partial year.
#24 Support Staff/Administrative Salaries, Benefits, and Bonuses Paid by the University and Related Entities	\$1,431,194	\$1,098,247	\$332,947, or 30%	Salaries increased in FY 2023 due to filling several vacant positions from FY 2022. Additionally, some positions filled during FY 2022 had a full year of expense in FY 2023.
#28 Team Travel	\$1,353,886	\$953,281	\$400,605, or 42%	Travel expenses increased for all sports due to higher travel expenses for tournaments in distant locations, such as Jamaica.

Based upon the above-stated criteria, the following revenue account variances from budget estimates required an explanation:

NCAA Category	2022-2023 Amount	Budgeted Amount	Variance	Explanation
#24 Support Staff/Administrative Salaries, Benefits, and Bonuses Paid by the University and Related Entities	\$1,431,194	\$1,261,220	\$169,974, or 13%	UW-Green Bay did not budget for several positions that were unfilled at the time the budget was created as it was not known if they would be filled. In FY 2023, some of these positions were filled.
#28 Team Travel	\$1,353,886	\$1,050,000	\$303,886, or 29%	Travel expenses increased for all sports due to higher travel expenses for tournaments in distant locations, such as Jamaica.

**ATTACHMENT C: NOTES TO STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023
(Unaudited)**

Note 1: Summary of Significant Accounting Policies

Basis of presentation

The accompanying *Statement of Revenues and Expenses* (Statement) for the fiscal year ended June 30, 2023, has been prepared on the accrual basis of accounting and in accordance with the National Collegiate Athletic Association (NCAA) Agreed-Upon Procedures guidelines. The Statement includes those intercollegiate athletics revenues and expenses made on behalf of the University's athletic programs by affiliated organizations. Because the Statement presents only a selected portion of the activities of the University, it is not intended to, and does not, present either the financial position, changes in financial position, or cash flows for the year ended. Revenues and expenses not directly identifiable to a specific sport are reported under the category Non-Program Specific.

Capital assets

Athletics acquires, approves, depreciates, and disposes assets in accordance with UW System policy as follows:

- Acquisition – Athletics acquires capital assets following the University's procurement process. The capitalization threshold for equipment is a purchase cost of \$5,000 or more and a useful life of at least two years. The use of vendors that have contracts with either the State of Wisconsin or the University of Wisconsin System can be used, and in some cases are mandatory contracts. If a contract does not exist, the simplified bid process is used for purchases between \$5,000 and \$49,999, and the request for bid process is required for all purchases over \$50,000.
- Approval – The associate athletics director for finance and human resources approves capital expenditures between \$5,000 and \$25,000. The athletics director approves all purchases that exceed \$25,000. For major capital projects, the athletics director works with the vice chancellor for business and finance and the facilities director to plan and obtain the required approvals.
- Depreciation – Depreciation is calculated on a straight-line basis over the estimated useful lives of the respective assets.
- Disposal – Disposal of capital assets must be done in accordance with State of Wisconsin Department of Administration State Procurement Manual chapters PRO-416, which provides disposal guidelines based on the type of asset.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts that are restricted by the donor are reported as deferred revenue until such time as the restriction expires (i.e., when a stipulated time restriction ends, or a purpose restriction is accomplished).

Athletic Student Aid

The Statement includes athletic financial assistance awards for students participating in athletic programs. Financial assistance awarded to athletic participants on the basis of other criteria, such as need or academic excellence, is not reflected in the Statement.

Note 2: Reporting Entity

The UW-Green Bay Athletics Department is responsible for intercollegiate sports programs of the University. The director of athletics is responsible for the day-to-day operation of the Athletics Department.

The Athletics Department is ultimately governed by UW-Green Bay’s chancellor through authority delegated by the Board of Regents of the Universities of Wisconsin, which is a unit of the State of Wisconsin.

As of July 1, 2018, as part of the UW Colleges restructure initiative, UW-Green Bay acquired the UW Colleges campuses located in Manitowoc, Marinette, and Sheboygan. While these branch campuses offer sports, they are considered club sports and are not part of the UW-Green Bay Athletics Department. They are managed by UW-Green Bay’s Division of Student Affairs and Campus Climate.

The Statement includes all functions related to intercollegiate athletics at UW-Green Bay as well as the accounts of the Athletics Department’s sole affiliated/outside organization, the UW-Green Bay Foundation (an independent 501(c)(3) organization that is the official not-for-profit fundraising corporation for UW-Green Bay). Contributions are received by the UW-Green Bay Foundation on behalf of UW-Green Bay Athletics. Contributions are recognized and recorded on the Statement in the period provided and used by UW-Green Bay Athletics. Disbursements made from the UW-Green Bay Foundation on behalf of the Athletics Department to third parties or paid directly to UW-Green Bay Athletics are recorded on the Statement in the period of disbursement.

Note 3: Contributions

Revenue from contributions (line 8 of the SRE) was \$1,120,091. The UW-Green Bay Foundation accounted for 96.4% of donations received by the UW-Green Bay Athletics Department during FY 2023.

Note 4: Total Athletics-Related Debt

The Kress Events Center is a multi-purpose arena that opened on the UW-Green Bay campus in 2007. The arena was built around the previous Phoenix Sports Center. General obligation bonds were issued beginning in 2007 for the UW-Green Bay Phoenix Sports Center renovation. In FY 2020, UW System Administration approved a bonding request for the Athletics Field Complex; the bond was issued in FY 2022. The debt financing was split between a note payable and bonds. The total outstanding debt balance for facilities related to intercollegiate athletics is \$3,506,138 as of June 30, 2023.

The athletics-related debt is allocated to the Athletics Department at 31% of the total, as this was the amount determined to be directly related to the Phoenix Sports Center and the Athletics Field Complex. Payments, including principal and interest, made on the athletics-related debt during fiscal year 2023 and charged to the Athletics Department amounted to \$247,881.

During FY 2023, the State of Wisconsin Department of Administration issued new athletic-related bonds in the amount of \$1,517,189. The proceeds from these bonds were used to make payments in the amount of \$1,699,269 on several previously issued bonds. This transaction is considered a “refunding” under government accounting standards. A roll-forward of debt follows:

Balance of athletics-related debt on 6/30/22	\$4,326,118
Additions	1,517,189
Principal payments	(637,900)
Refundings	<u>(1,699,269)</u>
Balance of athletics-related debt on 6/30/23	<u>\$3,506,138</u>

The scheduled maturities of the general obligation bonds and notes are as follows:

UW-Green Bay Phoenix Sports Center and Athletics Field Complex					
Fiscal Year	Principal		Interest		Total
2024	\$	898,344	\$	139,380	\$ 1,037,724
2025		183,688		109,842	293,530
2026		308,218		100,657	408,875
2027		396,751		88,879	485,630
2028		246,979		73,393	320,372
2029-2043		1,472,158		357,876	1,830,034
Totals	\$	3,506,138	\$	870,027	\$ 4,376,165

Note 5: Use of COVID-19 Institutional Funds Distributions in Athletics

During the year ended June 30, 2022, UW-Green Bay Athletics received funds awarded to the institution from the Higher Education Emergency Relief Fund (HEERF) American Rescue Plan to supplement lost revenue associated with the COVID-19 pandemic. During FY 2022, \$754,173 was received by UW-Green Bay Athletics. Funds from this award were spent in both FY 2022 and FY 2023.

APPENDIX B

NCAA Division I 2022 - 2023 Academic Progress Rate Institutional Report

Institution: University of Wisconsin-Green Bay

Date of Report: 09/12/2024

This report is based on NCAA Division I Academic Progress Rate (APR) data submitted by the institution for the 2019-20, 2020 -21, 2021-22 and 2022-23 academic years. Institutions are encouraged to forward this report to appropriate institutional personnel on campus.

[Note: All information contained in this report is for four academic years. Some squads may still have small sample sizes within certain sport groups. In accordance with the Family Educational Rights and Privacy Act's (FERPA's) interpretation of federal privacy regulations, institutions should not disclose statistical data contained in this report for cells made up of three or fewer students without student consent.]

Sport	APR			Eligibility/Graduation		Retention	
	Multyear Rate (N)	Multyear Rate Upper Confidence Boundary	2022 - 2023 (N)	Multyear Rate	2022 - 2023	Multyear Rate	2022 - 2023
Men's Basketball	926 (53) ⁹	N/A	881 (12)	932	833	919	944
Men's Cross Country	964 (44)	N/A	979 (13)	965	1,000	963	958
Men's Golf	976 (32)	N/A	1,000 (9)	968	1,000	983	1,000
Men's Skiing	983 (15)	997	1,000 (5)	1,000	1,000	967	1,000
Men's Soccer	957 (84)	N/A	986 (20)	986	1,000	926	971
Men's Swimming	987 (41)	N/A	1,000 (5)	987	1,000	986	1,000
Women's Basketball	995 (56)	N/A	1,000 (15)	1,000	1,000	990	1,000
Women's Cross Country	983 (44)	N/A	1,000 (11)	989	1,000	976	1,000
Women's Golf	1,000 (31)	N/A	1,000 (8)	1,000	1,000	1,000	1,000
Women's Softball	979 (79)	N/A	1,000 (17)	993	1,000	962	1,000
Women's Skiing	976 (11)	996	1,000 (5)	1,000	1,000	952	1,000
Women's Soccer	960 (113)	N/A	1,000 (26)	981	1,000	937	1,000
Women's Swimming	966 (39)	N/A	963 (8)	1,000	1,000	931	917
Women's Volleyball	974 (53)	N/A	933 (13)	970	917	978	952

* Denotes data representing three or fewer student-athletes. In accordance with FERPA's interpretation of federal privacy regulations, institutions should not disclose statistical data contained in this report in cells made up of three or fewer students without student consent.
 N/A = No APR or not applicable.
 N = Number of student-athletes represented.

¹ Denotes APR that does not subject the team to ineligibility for postseason competition based on institutional, athletics and student resources and the team's Graduation Success Rate.

² Denotes APR that does not subject the team to ineligibility for postseason competition due to the team's demonstrated academic improvement.

³ Denotes APR that does not subject the team to ineligibility for postseason competition due to the squad-size adjustment. The "upper confidence boundary" of a team's APR must be below 930 for that team to be subject to ineligibility for postseason competition. Squad-size adjustment does not apply to teams with four years of APR data and a multyear cohort of 30 or more student-athletes.

⁴ Denotes APR that does not subject the team to penalties due to the team's demonstrated academic improvement.

⁵ Denotes APR that does not subject the team to penalties due to the squad-size adjustment. The "upper confidence boundary" of a team's APR must be below 930 for that team to be subject to penalties. The squad-size adjustment does not apply to teams with four years of APR data and a multyear cohort of 30 or more student-athletes.

⁶ Denotes APR based on a one year cohort, not subject to ineligibility for postseason competition and/or any penalties.

⁷ Denotes APR based on a two year cohort, not subject to ineligibility for postseason competition and/or any penalties.

⁸ Denotes that team is not subject to ineligibility for postseason competition and/or penalties based on institutional resources.

⁹ Denotes APR that requires an APP Improvement Plan be created for this sport.

APPENDIX C

University of Wisconsin-Green Bay

FRESHMAN-COHORT GRADUATION RATES

	All Students	Student-Athletes #
2016-17 Graduation Rate	29%	71%
Four-Class Average	37%	72%
Student-Athlete Graduation Success Rate		93%

1. Graduation-Rates Data

a. All Students

	Men				Women				Total			
	2016-17		4-Class		2016-17		4-Class		2016-17		4-Class	
	N	%	N	%	N	%	N	%	N	%	N	%
Am. Ind./AN	***	***	9	11	***	***	17	24	***	***	26	19
Asian	26	12	85	16	20	30	84	36	46	20	169	26
Black	12	8	48	19	7	29	23	22	19	16	71	20
Hispanic	24	17	82	26	27	30	114	32	51	24	196	30
Nat. Haw./PI	0	-	0	-	0	-	3	33	0	-	3	33
US N-R	6	50	***	***	8	38	***	***	14	43	***	***
Two or More	11	27	44	34	16	50	70	41	27	41	114	39
Unknown	***	***	***	***	***	***	***	***	***	***	***	***
White	280	25	1178	33	504	33	2240	41	784	30	3418	38
Total	360	23	1484	32	588	33	2583	40	948	29	4067	37

b. Student-Athletes

	Men						Women						Total						
	2016-17		4-Class		GSR		2016-17		4-Class		GSR		2016-17		4-Class		GSR		
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	
Am. Ind./AN	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
Asian	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
Black	***	***	9	67	13	100	***	***	0	-	0	-	***	***	9	67	13	100	
Hispanic	***	***	4	50	3	67	***	***	0	-	0	-	***	***	4	50	3	67	
Nat. Haw./PI	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	
US N-R	***	***	11	45	9	100	***	***	5	40	3	100	***	***	16	44	12	100	
Two or More	0	-	0	-	***	***	0	-	0	-	***	***	0	-	0	-	***	***	
Unknown	0	-	***	***	0	-	0	-	***	***	0	-	0	-	***	***	0	-	
White	16	75	62	76	55	89	32	66	121	78	99	94	48	69	183	77	154	92	
Total	23	78	90	68	82	91	32	66	128	76	104	94	55	71	218	72	186	93	

c. Student-Athletes by Sport Category

Baseball				Men's Basketball			Men's CC/Track				
%N				%N			%N				
2016-17 4-Class GSR				2016-17 4-Class GSR			2016-17 4-Class GSR				
Am. Ind./AN	-	-	-	Am. Ind./AN	-	-	-	Am. Ind./AN	-	-	-
Asian	-	-	-	Asian	-	-	-	Asian	-	-	-
Black	-	-	-	Black	100-a	57-b	100-c	Black	-	-	-
Hispanic	-	-	-	Hispanic	-	-	-	Hispanic	-	0-a	0-a
Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-
US N-R	-	-	-	US N-R	-	100-a	100-a	US N-R	-	-	-
Two or More	-	-	-	Two or More	-	-	100-a	Two or More	-	-	-
Unknown	-	-	-	Unknown	-	-	-	Unknown	-	-	-
White	-	-	-	White	0-a	50-a	100-a	White	-	100-b	100-b
Total	-	-	-	Total	50-a	60-b	100-d	Total	-	90-b	90-b

Football				Men's Other			
%N				%N			
2016-17 4-Class GSR				2016-17 4-Class GSR			
Am. Ind./AN	-	-	-	Am. Ind./AN	0-a	0-a	-
Asian	-	-	-	Asian	100-a	50-a	100-a
Black	-	-	-	Black	100-a	100-a	100-a
Hispanic	-	-	-	Hispanic	100-a	67-a	100-a
Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-
US N-R	-	-	-	US N-R	100-a	40-b	100-b
Two or More	-	-	-	Two or More	-	-	-
Unknown	-	-	-	Unknown	-	0-a	-
White	-	-	-	White	80-c	73-e	86-e
Total	-	-	-	Total	81-e	66-e	89-e

Women's Basketball				Women's CC/Track			Women's Other				
%N				%N			%N				
2016-17	4-Class	GSR		2016-17	4-Class	GSR	2016-17	4-Class	GSR		
Am. Ind./AN	-	0-a	-	Am. Ind./AN	-	-	-	Am. Ind./AN	-	100-a	100-a
Asian	-	-	-	Asian	-	-	-	Asian	-	-	-
Black	-	-	-	Black	-	-	-	Black	-	-	-
Hispanic	-	-	-	Hispanic	-	-	-	Hispanic	-	-	-
Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-	Nat. Haw./PI	-	-	-
US N-R	-	-	-	US N-R	-	-	-	US N-R	-	40-a	100-a
Two or More	-	-	-	Two or More	-	-	-	Two or More	-	-	100-a
Unknown	-	-	-	Unknown	-	-	-	Unknown	-	-	-
White	100-a	100-c	100-c	White	67-a	80-b	100-b	White	60-e	74-e	92-e
Total	100-a	93-c	100-c	Total	67-a	80-b	100-b	Total	60-e	73-e	93-e

Values for N (a. 1-5, b. 6-10, c. 11-15, d. 16-20, e. greater than 20)

2. Undergraduate-Enrollment Data (All full-time baccalaureate-degree seeking students enrolled 2022-23)

a. All Students	Men	Women	Total	b. Student-athletes #	Men	Women	Total
	N	N	N		N	N	N
Am. Ind./AN	18	36	54	Am. Ind./AN	0	0	0
Asian	84	110	194	Asian	0	0	0
Black	65	55	120	Black	8	0	8
Hispanic	147	238	385	Hispanic	0	1	1
Nat. Haw./PI	0	0	0	Nat. Haw./PI	0	0	0
US N-R	28	23	51	US N-R	12	7	19
Two or More	87	144	231	Two or More	2	14	16
Unknown	24	16	40	Unknown	0	0	0
White	1383	2365	3748	White	39	78	117
Total	1836	2987	4823	Total	61	100	161

c. Student-Athletes # By Sports Category

Men

	Basketball	Baseball	CC/Track	Football	Other
Am. Ind./AN	0	0	0	0	0
Asian	0	0	0	0	0
Black	7	0	0	0	1
Hispanic	0	0	0	0	0
Nat. Haw./PI	0	0	0	0	0
US N-R	0	0	0	0	12
Two or More	0	0	1	0	1
Unknown	0	0	0	0	0
White	5	0	12	0	22
Total	12	0	13	0	36

Women

	Basketball	CC/Track	Other
Am. Ind./AN	0	0	0
Asian	0	0	0
Black	0	0	0
Hispanic	0	0	1
Nat. Haw./PI	0	0	0
US N-R	0	0	7
Two or More	4	0	10
Unknown	0	0	0
White	11	11	56
Total	15	11	74

#Only student-athletes receiving athletics aid are included in this report.



NCAA DIVISION I GRADUATION RATES INSTITUTION REPORT INFORMATION

Introduction.

This information sheet and the NCAA Division I Graduation Rates Institution Report have been prepared by the NCAA, based on data provided by the institution in compliance with NCAA Bylaw 18.4.2.2.1 (admissions and graduation-rate disclosure) and the federal Student Right-to-Know Act. Please note, the NCAA will make this report public.

The Graduation Rates Institution Report gives graduation information about the most recent six-year graduating class of students and student-athletes who entered as freshmen in 2017-18. The graduation rate (percent) is based on a comparison of the number (N) of students who entered a college or university and the number of those who graduated within six years. For example, if 100 students entered and 60 graduated within six years, the graduation rate is 60 percent.

The Graduation Rates Institution Report provides information about two groups of students:

1. All Students.

All undergraduate students who were enrolled in a full-time program of studies for a baccalaureate degree; and

2. Student-Athletes.

Student-athletes who received athletics aid from the school for any period of time during their entering year. [Note: Athletics aid is a grant, scholarship, tuition waiver or other assistance from a college or university that is awarded on the basis of a student's athletics ability.]

Two different measures of graduation rates are presented in this report: Federal Graduation Rate and NCAA Division I Graduation Success Rate (GSR). The Federal Graduation Rate indicates the percentage of freshmen who entered and received athletics aid during a given academic year who graduated within six years. The GSR adds to the first-time freshmen, those students who entered midyear as well as student-athletes who transferred into an institution and received athletics aid. Both the Federal Graduation Rate and the GSR subtract students from the entering cohort who are considered allowable exclusions (i.e., those who either die or become permanently disabled, those who leave the school to join the armed forces, foreign services or attend a religious mission). In addition, the GSR subtracts those who left the institution prior to graduation, had athletics eligibility remaining and would have been academically eligible to compete had they returned to the institution.

Graduation Rates Report.

The box at the top of the Graduation Rates Institution Report provides the most recent class (i.e., 2017-18) and four-class Federal Graduation Rate (i.e., 2014-15 through 2017-18) for all students and for student-athletes who received athletics aid at this school. Additionally, this box provides GSR data (i.e., 2014-15 through 2017-18) for student-athletes.

1. Graduation- Rates Data.

The second section of the report provides Federal Graduation Rate and GSR data for all students, student-athletes and student-athletes by sport group. **(Note: Pursuant to the Student Right-to-Know Act, anytime a cell containing cohort numbers includes only one or two students, the data in that cell and one other will be suppressed so that no individual can be identified.)**

a. All Students.

This section provides the freshman-cohort graduation rates for all full-time, degree-seeking students by race or ethnic group. It shows the rate for men who entered as freshmen in 2017-18 and the four-class average, which includes those who entered as freshmen in 2014-15, 2015-16, 2016-17 and 2017-18. The same rates are provided for women. The total for 2017-18 is the rate for men and women combined, and the four-class average is for all students who entered in 2014-15, 2015-16, 2016-17 and 2017-18.

b. Student-Athletes.

This section provides the freshman-cohort graduation rates and the GSR for student-athletes in each race and ethnic group who received athletics aid. Information is provided for men and women separately and for all student-athletes.

c. Student-Athletes by Sports Categories.

This section provides the identified graduation rates as in 1-b for each of the eight sports categories. (The small letters indicate the value of N according to the legend at the bottom of 1-c.)

2. Undergraduate-Enrollment Data.

a. All Students.

This section indicates the total number of full-time, undergraduate, baccalaureate, degree-seeking students enrolled for the 2023 fall term and the number of men and women in each racial or ethnic group (not just freshmen).

b. Student-Athletes.

This section identifies how many student-athletes were enrolled and received athletics aid for the 2023-24 academic year, and the number of men and women in each racial or ethnic group.

c. Student-Athletes by Sports Categories. This section provides the enrollment data as identified in 2-b for each of the eight sports categories.

Graduation Success Rate Report

2013 - 2016 Cohorts: Overall Division I

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	89	53	Basketball	93	62
Basketball	85	48	Beach Volleyball	98	77
CC/Track	84	69	Bowling	92	69
Fencing	91	77	CC/Track	92	75
Football	81	62	Crew/Rowing	96	82
Golf	92	72	Fencing	98	91
Gymnastics	95	91	Field Hockey	97	80
Ice Hockey	93	69	Golf	96	78
Lacrosse	92	72	Gymnastics	98	89
Mixed Rifle	96	85	W. Ice Hockey	97	83
Skiing	94	81	Lacrosse	98	82
Soccer	89	60	Skiing	99	86
Swimming	91	79	Soccer	96	74
Tennis	93	69	Softball	94	71
Volleyball	90	74	Swimming	97	83
Water Polo	89	79	Tennis	97	70
Wrestling	86	60	Volleyball	95	72
Men's Non-NCAA Sponsor. Sports	89	82	Water Polo	93	84
			Women's Non-NCAA Sponsor. Sports	96	81

Graduation Success Rate Report

2013 - 2016 Cohorts: University of Wisconsin-Green Bay

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	-	-	Basketball	100	93
Basketball	100	60	Beach Volleyball	-	-
CC/Track	90	90	Bowling	-	-
Fencing	-	-	CC/Track	100	80
Football	-	-	Crew/Rowing	-	-
Golf	83	83	Fencing	-	-
Gymnastics	-	-	Field Hockey	-	-
Ice Hockey	-	-	Golf	86	67
Lacrosse	-	-	Gymnastics	-	-
Mixed Rifle	-	-	W. Ice Hockey	-	-
Skiing	86	86	Lacrosse	-	-
Soccer	89	42	Skiing	100	100
Swimming	92	76	Soccer	95	86
Tennis	-	100	Softball	86	58
Volleyball	-	-	Swimming	95	70
Water Polo	-	-	Tennis	-	70
Wrestling	-	-	Volleyball	92	73
Men's Non-NCAA Sponsor. Sports	-	-	Water Polo	-	-
			Women's Non-NCAA Sponsor. Sports	-	-

APPENDIX D



MICHAEL ALEXANDER
Chancellor

NCAA Oversight Certification Letter

October 21, 2024

Amy Bogost, Board of Regents President
Jay Rothman, UW System President
Van Hise Hall
1220 Linden Dr.
Madison, Wisconsin 53706

Dear Presidents Bogost and Rothman:

In connection with your oversight of the UW-Green Bay's intercollegiate athletics program, we confirm, to the best of our knowledge and belief, the following:

1. We have self-reported any known or suspected violations of NCAA rules and regulations. Reported NCAA violations are listed in the Annual Report submitted on 10/21/24.
2. There are no known or suspected illegal acts or non-compliance with federal, state, or local law by individuals employed by the institution, or individuals who serve as an agent of the institution.
3. There are no investigations/monitoring reviews currently underway by the NCAA, law enforcement officials, or others.
4. We have no knowledge of any allegations of fraud or suspected fraud affecting intercollegiate athletics received in communications from employees, former employees, or others.
5. There have been no modifications to the University's Gender Equity Plan. The University engaged with the Higher Education Research Institute in 2021 to conduct a climate survey which included gender. The University has integrated the results of this survey into its hiring and recruitment processes.



MICHAEL ALEXANDER
Chancellor

6. We have a process in place to ensure background checks are performed on all coaches, assistant coaches, contractors, volunteers, student employees, and other individuals serving as an agent of the institution related to intercollegiate athletics. These processes apply to those involved with offering campus and clinics, and others who participate in activities involving children. Adverse outcomes of background checks are evaluated pursuant to UW-Green Bay's Criminal Background Check Policy, last updated in 2013, which is consistent with the Board of Regents Policy 20-19 University of Wisconsin System Criminal Background Check Policy.
7. We understand our fiduciary responsibilities to act in the best interest of the institution even if it conflicts with the immediate interests of the athletic department.
8. The athletic department has not intervened when a student-athlete is being disciplined under regular student conduct rules.

Sincerely,

Dr. Michael Alexander
Chancellor

Josh Moon
Director of Athletics

Kassie Wagner
Senior Associate AD/Compliance

APPENDIX E

2018 Horizon League Compliance Review
September 18-19, 2018
University of Wisconsin—Green Bay

A. Governance and Institutional Control

Current Strengths:

1. The Director of Athletics reports directly to the Chancellor. The Chancellor meets every two weeks with the Director of Athletics and is kept apprised of key areas such as human resources/compliance, facilities, resources and team activity.
2. Based on the timely, every other week meetings between the Chancellor and Director of Athletics, the Chancellor is notified of all issues that arise in the area of NCAA rules compliance in a timely manner and is involved in all major personnel decisions.
3. There is an established Athletic Board that meets one time per month to discuss athletic issues, of which the Faculty Athletic Representative is an ex-officio member to provide the outside of athletics perspective on issues.
4. There are established procedures for the reporting and investigation of alleged rules violations. The Senior Associate AD for Compliance leads the paperwork and follow-up for alleged rules violations. The Chancellor is kept apprised of violations.
5. Job descriptions, coaches' contracts and coaches' goal evaluation documents reference compliance with NCAA rules and address consequences of the institution or NCAA discovering a violation.
6. The Controller handles athletics budgeting management and oversight. The Director of Athletics keeps a five-year strategic budget projection and reports to an entity outside of athletics within the university regularly on key issues.
7. The athletic department receives outstanding support from the financial aid office admissions office, and university registrar. The liaisons in each of these offices have established excellent working relationships with the Senior Associate AD for Compliance. The liaisons and athletics department staff members have lengthy tenures at the university; therefore, everyone is comfortable with and adheres to the compliance processes.

Suggestion for Improvement:

1. The Faculty Athletic Representative does not have a standing meeting or agenda with the Chancellor even though there is an open communication line. Since the Faculty Athletic Representative is appointed by the Chancellor as an outside entity for athletics, a formal meeting schedule should be established with the Chancellor. A similar scheduled meeting

should take place with the Director of Athletics, as well. A recommended frequency for these meetings would be quarterly at a minimum.

2. The Senior Associate AD for Compliance reports directly to the Director of Athletics, but communicates often (2-3 times a week) with the legal affairs office within the University of Wisconsin system. If this is a formalized communication requirement with the legal affairs office, that communication structure should be documented within the Green Bay athletics department, especially since the Senior Associate AD for Compliance is not reporting (dotted line or direct report) to the legal affairs office.

B. Eligibility and Academic Support

Current Strengths:

1. Student-athletes are encouraged to register for 15 credit hours per semester, yet have discretion to enroll in at least 12 credit hours to be full time. There is a block placed on student-athletes' accounts so they cannot drop below full-time enrollment. A daily full-time credit report is run through the Registrar's office that is sent to the athletics representative in the Registrar, Senior Associate AD for Compliance and athletics Academic Advisor.
2. The institution has a system in place for verifying the eligibility status of student-athletes. The Senior Associate AD for Compliance and the Registrar certify the eligibility of each student-athlete.
3. Transfer student-athlete eligibility is through the Registrar's office. This allows for determinations on what credits are transferrable to be determined by experts instead of solely someone in athletics.
4. Initial eligibility core course workups are completed by the Senior Associate AD for Compliance, and transcripts are provided to the athletics Academic Advisor to keep on file in case a transcript is needed in a department outside of athletics.
5. Academic Advisors for student-athletes are decided by the Registrar, and student-athletes are not solely advised by an athletics Academic Advisor. Student-athletes also are given priority registration to enable them to schedule classes that will not conflict with competition or practice.
6. The Registrar liaison attends the NCAA Compliance Rules Seminars and supplement current NCAA rules education through educational sessions with the Senior Associate AD for Compliance.
7. The Admissions and Registrar offices do not receive undue pressure from any athletics department staff members or coaches regarding the admissions status of prospective student-athletes or eligibility status of current student-athletes since all communication comes through the Senior Associate AD for Compliance or athletics Academic Advisor.

8. The Registrar liaison has athletics responsibilities listed in their job descriptions.
9. Student-athletes have access to an abundance of tutors set up by the athletics Academic Advisor. All student-athletes have an opportunity to meet with a tutor.
10. Freshman having to be involved in a study table is a normal protocol in DI, but a good practice that the institution follows, nonetheless. For study tables, the GPA threshold is 3.0, but can be set per team over the 3.0 threshold. Attendance reports are received by the athletics Academic Advisor. Grade checks are done during the sixth and tenth week of the semester and provided to the Director of Athletics, Senior Associate AD for Compliance and head coach.
11. A missed class time policy, including a letter written by the Faculty Athletics Director to provide to professors, is in place and effective. Student-athletes provide full travel schedules to professors in advance so that professors are aware of student-athletes absences throughout the semester.
12. A campus resource of Disability Services is confidentially available to student-athletes that may have learning barriers.

Suggestions for Improvement:

1. It would be valuable for the institution to hire a staff member in the area of academic advising specifically for athletics. This individual can help insure that each athlete is receiving the necessary academic support.
2. Only two individuals, one from the Registrar and the Senior Associate AD for Compliance, are involved in eligibility certification each semester (i.e. credits hour requirements, percentage towards degree and GPA). It would be prudent to have an additional person outside of athletics who is familiar with requirements from specific colleges on the eligibility committee. With the FAR not currently involved in eligibility certification, a suggested solution would be to make the FAR this “person outside of athletics.”
3. The athletics Academic Advisor has good relationships across campus, but involving faculty as an outside entity is one main reason the Faculty Athletic Representative exists. Isolating academic issues and resolving them solely within athletics opens the institution to risk of academic misconduct or other institutional control violations.
4. It would be beneficial for the athletics Academic Advisor to be educated in initial eligibility monitoring and core course workups to take an important, yet tedious task away from the Senior Associate AD for Compliance who has many other things on her plate.

5. A formal process for NCAA rules education on extra benefits and academic fraud should take place with academic advisors, tutors and student instructors, especially with the tutors that are informally set up through the athletics Academic Advisor as “unsupervised” (i.e. after being referred as a tutor through a professor in subjects not formally supervised in athletics).

C. Financial Aid Monitoring

Current Strengths:

1. The Senior Associate AD for Compliance and the Director of Financial Aid communicate regularly regarding the aid received by student-athletes. The Director of Financial Aid inputs the data into the university SIS system and is the sole individual who can disburse aid. Both individuals work off of the same financial aid master spreadsheet.
2. The Director of Financial Aid has athletics listed in her job description and is the one primary contact with athletics. The director has attended the NCAA Regional Rules Seminar in the past, and the Director of Financial Aid’s supervisor has expressed interest in attending Regional Rules.
3. The Compliance office and the Financial Aid office have a procedure in place for indicating non-renewal, cancellation and reduction. The institution also has a written policy and procedure in place for hearings related to cancellation/non-renewal of financial aid which is communicated to student-athletes through the Director of Financial aid.
4. All student-athletes are part of a group in the financial aid system (SIS) and the Bursar can see these athletics holds on each student-athlete account. This ensures that the financial aid department system and the Bursar cannot award excess or impermissible aid to student-athletes.

Suggestion for Improvement:

1. The Director of Financial Aid is not provided the squad list. The Director needs to be the final sign off for institution squad lists aside from getting coaches to sign prior to filing.
2. Contemplate mandating equivalency sports use a uniform approach to awarding athletics financial aid to ease tracking and interpretation from the Director of Financial Aid. For example, all awards should be in dollar amounts instead of percentages. In addition, move all sports to the denominator of the full grant-in-aid definition including tuition, fees, room, board, books and other expenses related to enrollment (i.e. FGIA up to full cost-of-attendance).
3. Currently athletics sends or hands out financial aid renewal letters to student-athletes, while non-renewal letters come from the Director of Financial Aid. All letters, both

renewal and nonrenewal should be sent directly from the Financial Aid Department to the student-athletes.

4. Begin to train a secondary financial aid contact with athletics in the event that the primary contact is unavailable or is no longer with the institution, as the primary contact is the sole knowledgeable person about athletics in the financial aid office after being around for almost fifteen years.

D. Recruitment Monitoring

Current Strengths:

1. Official visit monitoring is very good, especially since much of it is now done through Jump Forward. Coaches are required to submit request to the compliance office prior to the visit and only receive approval from compliance upon receipt of all necessary paperwork. Student hosts are given written education about the do's and don'ts of hosting, understand that they have to fill out forms to return to coaches and are required to document expenses.
2. Coaches are required to submit recruiting logs in Jump Forward to the compliance office. All coaches interviewed appeared to have a good system for ensuring the initial permissible call is logged and evaluation days are tracked.
3. An academic workup is completed by compliance/academics for each prospect that visits the university. This workup is given to the coach prior to the visit, as well as the prospective student when on campus.
4. Coaching staffs had one individual that handled recruiting travel, counting evaluations, and playing/practice season logs, which leads to consistency in travel and evaluation.

Suggestions for Improvement:

1. Based on student-athlete interviews, it was clear that the men's soccer student-athlete and women's basketball student-athlete had different views and understanding about the student host process entertainment allowance. If there is not already a reporting process in place for the per day entertainment allowance post-visit, the department should implement a reporting mechanism, including receipts, to account for all the monies distributed for official visit entertainment with the student host.
2. Move to use of the electronic system for all sports complimentary tickets. Some teams indicated that they are using paper forms with just the name listed, which opens the institution up to providing complimentary tickets to impermissible persons when there is a complex way to monitor this through Jump Forward.

E. Playing and Practice Season and Outside Competition

Current Strengths:

1. Coaches complete playing and practice season declarations in a timely manner and submit them to the compliance office for approval. Also, weekly playing and practice logs are submitted to compliance on a monthly basis and student-athletes sign off on the forms, but mostly captains.
2. All student-athletes interviewed indicated that their coaches stayed within the permissible number of practice hours. In addition, those sports with in/out of season work understood the breakdown prior to the season.
3. Coaches submit playing and practice declaration, schedules and promotional materials to the compliance office for approval.

Suggestion for Improvements:

1. Add a check/balance to have each sport randomly select student-athletes sign off on playing and practice season forms instead of one or two student-athletes or captains. This is an easily managed function in the Jump Forward recruiting software.

F. Rules Education

Current Strengths:

1. Weekly rules education and compliance updates are sent to everyone in the athletics department by the Senior Associate AD for Compliance.
2. There are regular rules education meetings that coaches are required to attend. Staff members are educated at department staff meetings at least twice a year. The department's four pods meet weekly where an attitude of rules compliance is reinforced by the Director of Athletics.
3. The compliance staff does a nice job of using technology for rules education for coaches, students, and staff.
4. Interviewed student-athletes relayed that they understand the rules, there is a culture of compliance and NCAA regulation doesn't often come up in their teams.

Suggestion for Improvements:

1. Ensure that part-time coaches attend rules education meetings, and are educated with the same diligence as full-time coaches that are in the office more frequently. If part-time coaches do not attend rules education/staff meetings and are missing out on information, make that a requirement because the part-time coaches can often be the individuals committing violations.

G. Amateurism, Extra Benefits, Boosters and Agents

Current Strengths:

1. Boosters are well educated about extra benefits. Educational flyer is provided to all season ticket holders along with tickets each year. Upon sending a donation receipt to a donor, the donor receives information related to NCAA rules on the receipt.
2. The Senior Associate AD for Compliance meets with each team at the beginning of each sport season to review NCAA legislation, extra benefits and encourage asking questions when they are unsure about rules related to extra benefits and boosters.
3. Student-athletes do not often receive per diem cash, as teams eat meals using institutional credit cards. But, if student-athletes do receive per diem, they are required to sign for all money received during travel.
4. The Senior Associate AD for Compliance monitors the amateurism status of all incoming and current student-athletes.
5. The Senior Associate AD for Compliance is included in the initial recruiting travel itinerary for coaches and the reimbursement process for coaches' recruiting expenses. Having this second step of review along with the business manager provides an extra layer of review and approval of all institutional credit card expenditures to ensure proper spending/usage.
6. The institution has developed an autograph policy for only those less than 18 years of age limited to a certain area of the arena post-game. This policy protects student-athletes, especially in the sport of women's basketball for extreme booster involvement and exposure to fans that may be looking for autographs for the wrong reasons.
7. The women's basketball program is heavily involved with boosters and supporters of the program. The Senior Associate AD and senior staff have a heightened awareness of rules compliance with the women's basketball program. That awareness should continue due to the sport being of high profile, as well as the frequent involvement of student-athletes at donor events, post-game interactions, occasional meals, etc.

Suggestion for Improvements:

1. During the visit, student-athlete education about agents/agent interaction was not discussed. Should there not be a process in place related to agents, senior student-athletes trying to turn professional (or those seeking professional career prior to graduation), need to be well educated about permissible and non-permissible activities related to agents on an individual basis through the Senior Associate AD for Compliance. It is believed that this is covered on a base level at the beginning of the year compliance meeting, but may need to be more individually focused towards the end of each academic year.

2. There was no mention of a policy for facility rentals for groups including prospective student-athletes during the visit. In order to ensure that groups consisting of prospects do not get free or reduced rental of facilities, if not already in place, it would be prudent to formalize the rental approval process within the department even though if there may be verbal approval process that is followed for facility approval for outside groups.
3. In the future, it would be beneficial for the Senior Associate AD for Compliance to meet with the boosters at an event to give an in-person presentation on rules education in addition to the written material that is provided annually.
4. The equipment management is loosely managed at the institution due to there not being a dedicated equipment manager. Since coaches order equipment directly through an Adidas contact, the department needs to develop a process in which the compliance office and/or sport administrator is/are copied on all orders placed by coaches.

H. Camps and Clinics

Current Strengths:

1. The compliance office has a detailed policy and procedure, including required forms that must be filled out and returned before and after the camp or clinic, relating to institutional camps and clinics.
2. The business manager administers camp funds and reconciles funds for all institutional camps. The business manager also pays all employees of the camps only after receiving a camp employment form for each employee.
3. Camp brochures or forms are reviewed by the Senior Associate AD for Compliance prior to dissemination.

Suggestion for Improvements:

1. The business manager should review and audit the books of all privatized coaches' camps (i.e. camps run through LLCs), as all camps run by an institution's coach are still considered to be institutional camps.

I. Student-Athlete Employment

Current Strengths:

1. All staff members are required to notify the compliance office prior to hiring any students for work in the athletic department. Prior to the student-athlete's employment, the employment arrangement must be approved by the Senior Associate AD for Compliance.

2. There is appropriate monitoring of athletic and non-athletic employment. All student-athletes with jobs are required to have their employer complete paperwork detailing payment and other employment information.

J. Student-Athlete Welfare

Current Strengths:

1. All student-athletes interviewed believed that there was someone in the athletics department that they could go to in the event of a major problem/issue related to their team, themselves or the department.
2. All student-athletes must agree at the beginning of the academic year to uphold the department's social media policy. Men's/women's basketball student-athletes take part in media training.
3. The institution refuses to do weigh ins for student-athletes. Instead the strength and conditioning coaches have approved programs related to performance. With the heightened scrutiny surrounding mental health, if there is a concern related to a student-athlete's weight, professionals gather to discuss the issue and handle appropriately.
4. There is a protocol in place that the head athletic trainer is the designated approver of all supplements/nutrition enhancements. The strength and conditioning staff gets all supplements approved by the head athletic trainer even if they believe it is an approved substance.
5. The department has a Safe Space program within athletic training for drug testing and drug usage.

K. Conclusion

The Green Bay compliance department has numerous strengths that have been highlighted in this report. The review emphasized the university and athletic department's commitment to compliance. The report also emphasizes the compliance office's relationship and collaboration with other departments on campus, especially financial aid and the Registrar. The compliance office has appropriate and effective monitoring procedures and policies in place, and rules education is a major strength within the entire department. Suggestions included are mostly tweaks for improvement, not major overhauls. The main suggestions for improvement would include adding an additional staff member in the area of academics, and succession planning with departments outside of athletics to ensure smooth transitions when long-tenured individuals are no longer working with athletics. Overall, the outcome of the review was positive, as the Senior Associate AD for Compliance does a nice job managing the athletics compliance program.

APPENDIX F

Single Year Graduation Success Rate

	2018	2019	2020	2021	2022	2023
Green Bay	89.1	88.7	91.5	92.3	95.0	93.6
All Division I	88.5	90.0	90.6	90.4	90.9	92.2
DI Subdivision	92.2	92.1	92.5	92.3	92.3	93.8
Horizon	91.3	89.1	91.5	90.0	90.5	91.5



Single Year Academic Progress Rate (APR)

	2018	2019	2020	2021	2022	2023
Green Bay	992	985	972	961	984	982
All Division I	984	985	988	986	984	987
DI Subdivision	985	987	989	986	983	986
Horizon	988	985	984	985	984	983



Graphs compare Green Bay student-athletes to the Horizon League and NCAA scores for 2023 GSR and APR

APPENDIX G

Total Athletics Facilities Related Debt

The Total Athletics Facilities Related Debt of \$4,823,771 includes:

- (1) \$4,171,517.32 is the outstanding bonds payable on the UWGB Phoenix Sports Complex (Kress Events Center), a facility used by the Athletics Department (without rental fees or chargebacks). The payment of interest and principal on these bonds are not the responsibility of the Athletics Department and a separate segregated fee is used to fund the debt service.
- (2) \$546,132.60 is the outstanding bonds payable and \$106,121.22 is the outstanding notes payable for the Athletic Field Complex. This includes the Aldo Santaga Soccer Field and the King Park Softball Field. The Athletics Department is responsible for payments on this debt.

UWGB Phoenix Sports Center		UWGB Athletics Field Complex – Bond		UWGB Athletics Field Complex - Note	
<u>Fiscal Year</u>	<u>Principal</u>	<u>Fiscal Year</u>	<u>Principal</u>	<u>Fiscal Year</u>	<u>Principal</u>
2022	\$ 582,306.45	2022	\$ 19,047.08	2022	
2023	\$ 614,931.38	2023	\$ 19,397.01	2023	
2024	\$1,020,031.78	2024	\$ 19,791.23	2024	
2025-2028	\$1,528,365.19	2025-2028	\$ 89,454.48	2025-2028	
2029-2032	\$ 425,882.52	2029-2032	\$107,955.08	2029-2032	
2033-2036	0	2033-2036	\$130,754.03	2033-2036	
2037-2040	<u>0</u>	2037-2040	<u>\$159,733.69</u>	2037-2040	<u>\$106,121.22</u>
Totals	<u>\$4,171,517.32</u>	Totals	<u>\$546,132.60</u>	Totals	<u>\$106,121.22</u>
Bonds	\$4,717,649.92				
Note	<u>\$ 106,212.22</u>				
	<u>\$4,823,771.14</u>				