

Minnesota State Colleges & Universities
Office of Internal Auditing

Minnesota State University, Mankato Review of Student Athlete Reporting

Final Report
June 17, 2004



Minnesota
STATE COLLEGES
& UNIVERSITIES

OFFICE OF INTERNAL AUDITING

500 WELLS FARGO PLACE
30 EAST SEVENTH STREET
ST. PAUL, MINNESOTA 55101

ph 651.296.3471
fx 651.296.8488
www.internalauditing.mnscu.edu

Date: June 17, 2004

Dr. Richard Davenport, President
Minnesota State University, Mankato
309 Wigley Administration Center
Mankato, Minnesota 56001

Dear President Davenport:

We have reviewed the Minnesota State University, Mankato athlete reporting for fiscal years 1999 to 2004. An internal work group at the university had discovered potential errors in previous counts of men and women athletes. You reported these potential errors to the U.S. Department of Education in a letter dated April 28, 2004. Your letter also indicated that you would initiate an independent review of the corrected reports. We have conducted this review at the request of university officials.

We conducted this review in compliance with the *Institute of Internal Auditors: Standards for Professional Practice of Internal Auditing*. Paul Portz, Regional Audit Coordinator, conducted the fieldwork for this review. Mr. Portz interviewed university employees, reviewed university records, and compared the reports to standards prescribed by the U.S. Department of Education.

Our review found that the restated counts were consistent with internal records and that the university had reasonable explanations for any significant year-to-year fluctuations in athlete counts by team.

We received the full cooperation of university employees and appreciate their assistance. We reviewed a draft copy of this report with Kevin Buisman, Director of Intercollegiate Athletics, and Susan Reinders, Associate Director of Intercollegiate Athletics, to ensure that this final report was factually correct and presented fairly. Please direct any questions to Mr. Portz at 651-649-5751.

John Asmussen, CPA, CIA, CISA, MBA
Executive Director

c: Dean Trauger, Vice President
Kevin Buisman, Director of Intercollegiate Athletics
Susan Reinders, Associate Director of Intercollegiate Athletics

FINAL REPORT
Minnesota State Colleges and Universities
Office of Internal Auditing
June 2004

Review of Student Athlete Reporting
Minnesota State University, Mankato

EXECUTIVE SUMMARY:

During fiscal year 2004, Minnesota State University, Mankato became aware of potential counting errors in its reporting of student athletes. University President Dr. Richard Davenport reported these potential errors to the U.S. Department of Education, Office of Postsecondary Education in a letter dated April 28, 2004. Dr. Davenport assured the department that the University would correct any errors and submit corrected data. At the request of University officials, the Office of Internal Auditing was engaged to review the corrected data for accuracy.

Internal Auditing reviewed the student athlete counts for the six fiscal years from 1999 through 2004. Based on our review, two issues exist for the University Office of Intercollegiate Athletics to resolve. First, the number of student athletes reported in prior years had some errors. The errors were the result of clerical errors or inconsistently interpreting the definition of who to count as a student athlete. We found no evidence that the errors were caused by malicious intent. The University is committed to improving its internal process to avoid similar errors in the future.

The second issue is that the restated counts show that athletic participation is disproportionate to the University's gender balance, particularly in recent years. Table 1 shows the trends in athlete participation and student enrollments over the period of review. Although the University had reasonable explanations for these trends, it must continue to develop strategies to improve the gender balance in its athletic participation.

Table 1. Men and Women Athletic & Enrollment Trends

	FY99	FY00	FY01	FY02	FY03	FY04
Men's Sports						
Count	284	278	280	305	337	339
Percentage	53.5%	51.1%	53.9%	51.6%	56.8%	60.1%
Women's Sports						
Count	247	266	239	286	256	225
Percentage	46.5%	48.9%	46.1%	48.4%	43.2%	39.9%
Student Population						
Male	44%	44%	46%	46%	46%	45%
Female	56%	56%	54%	54%	54%	55%

Note: Table 1 shows the corrected athlete counts based on this review.

BACKGROUND

The reporting of student athletes is governed by the Equity Athletic Disclosure Act (EADA). The EADA is a provision of federal law administered by the U.S. Department of Education, Office of Postsecondary Education. It is codified in section 485(g) of the Higher Education Act of 1965, as amended, 20 U.S.C. 1092 (g). Colleges and universities that participate in federal Title IV funding are required to submit data under EADA annually to the department. Data is submitted in an annual equity survey. The department posts the data on a web site that discloses athletic participation by gender and operating expenses by team for each institution.

The counting of athletes for these reports follows the EADA definition of a student athlete who on the day of a varsity team's first scheduled competition is:

1. listed by the institution on the varsity team's roster, or
2. receives athletically related student financial aid, or
3. practices with the varsity team and receives coaching from one or more varsity coaches.

The EADA definition was used for reviewing the counting of athletes for the Equity Survey report. However, the Office of Civil Rights (OCR) which is responsible for enforcing Federal Title IX provisions has a different definition. A significant difference in the OCR definition is that walk-ons and transfers after the first competition should be counted. No reporting is done for the OCR therefore we reviewed only the EADA Equity Survey.

The University records athlete information in the web based records system "NCAA Compliance Assistant Internet" (NCAA system). This NCAA system is required to be used and contains the student name, the dates for their certification for practice and competition, and comments if they are dropped or cut.

The University personnel involved with the reporting process include the following:

- Kevin Buisman - Director of Intercollegiate Athletics, started in October 2002.
- Susan Reinders - Associate Director of Intercollegiate Athletics, started in January 1999.
- Tim Marshall – Assistant Athletic Director, started in March 1999.
- Donna Nelson - Administrative Assistant, 30 year University employee.
- Don Amiot – former Athletic Director, retired in August 2002.

OBJECTIVES

The objective of this review was to verify the accuracy of the student athlete count submitted in the Equity Surveys for fiscal years 1999 through 2003 and the fiscal year 2004 survey to be submitted in October 2004. Our review did not include the financial spending between the male and female athletic programs.

SCOPE and METHODOLOGY

Internal Auditing primarily worked with Dr. Reinders during this review. The work consisted of tracing the numbers reported in the Equity Surveys back to the NCAA system information and recounting the number of athletes for each team each year. Note that neither the University athletic department nor Internal Auditing compared the number of athletes reported to the actual students participating in the sport.

After the numbers were verified and corrected, the trends in the men and women teams were reviewed and explanations were sought for the larger fluctuations. The explanations were based on Dr. Reinders experience with the teams and her discussions with various coaches.

Recounts

Below is a summary of the recounts for fiscal years 1999 through 2004. All recounts were agreed to by Internal Auditing and Dr. Reinders.

Table 2. Athlete Original Counts & Recounts

	FY99	FY00	FY01	FY02	FY03	FY04¹
Men's Sports						
Original Counts	284	279	278	284	268	346
Original Percents	51.5%	49.8%	51.7%	49.8%	50.2%	61.1%
Recounts	284	278	280	305	337	339
Revised Percents	53.5%	51.1%	53.9%	51.6%	56.8%	60.1%
Women's Sports						
Original Counts ²	267	281	260	286	266	220
Original Percents	48.5%	50.2%	48.3%	50.2%	49.8%	38.9%
Recounts	247	266	239	286	256	225
Revised Percents	46.5%	48.9%	46.1%	48.4%	43.2%	39.9%

¹ The report for fiscal year 2004 is not due to be submitted to the U.S. Department of Education until October 2004. The original counts for fiscal year 2004 represent amounts recorded on University worksheets. For all other years, original counts represent amount previously reported to the U.S. Department of Education.

² Counting dance-line members as athletes has not been allowed since 2001. For consistency purposes, 21 dance-line members have been excluded from the original counts of women athletes in fiscal years 1999 and 2000.

In summary here are the causes of the differences between the original counts reported and the revised counts.

1. Student athletes are starting and quitting sports at different times throughout the academic year. Having different definitions and different interpretations of definitions resulted in inconsistencies in the counting process.
2. The coaches did not always get the paperwork processed on a timely and accurate basis, such as reporting squad lists, drops, and adds.
3. In fiscal year 2003, two pages were inadvertently overlooked when counting the indoor and outdoor men's track teams. Page numbers were not printed on the student athlete lists and the error was not noticed by University employees before submitting the Equity Survey.

Exhibit A shows the count of athletes by sport with reason for restating the counts.

Fluctuations in Athlete Counts for Individual Teams

Our analysis of the athlete counts for individual teams showed that there were significant fluctuations between years. For example, the restated counts showed only 19 men on the wrestling team in fiscal year 2001, but showed 32 men on the team in fiscal year 2004. Generally, the men's teams showed a trend for increased participation over the past few years. Conversely, the women's teams showed a trend for decreased participation. For example, the women's softball team reported 27 athletes in fiscal year 2002 and only 15 athletes in fiscal year 2004.

We asked the University Office of Intercollegiate Athletics to provide explanations for the more significant fluctuations in participation on athletic teams. Exhibit B provides their explanations.

CONCLUSIONS

Internal Auditing reviewed the student athlete counts for the six fiscal years from 1999 through 2004. Based on our review, two issues exist for the University Office of Intercollegiate Athletics to resolve. First, the number of student athletes reported in prior years had some errors. The errors were the result of clerical errors or inconsistently interpreting the definition of who to count as a student athlete. We found no evidence that the errors were caused by malicious intent. The University is committed to improving its internal process to avoid similar errors in the future.

The second issue is that the restated counts show that athletic participation is disproportionate to the University's gender balance, particularly in recent years. Table 1 shows the trends in athlete participation and student enrollments over the period of review. Although the University had reasonable explanations for these trends, it must continue to develop strategies to improve the gender balance in its athletic participation.

RECOMMENDATIONS

1. The Office of Intercollegiate Athletics should restate its Equity Survey reports for fiscal years 1999 through 2003 and report corrected athlete counts to the U.S. Department of Education, Office of Postsecondary Education in October 2004 when the fiscal year 2004 Equity Survey is due.
2. The Office of Intercollegiate Athletics should correct the procedural problems with counting athletes. For example, it should use separate rosters for indoor and outdoor track teams. Using the same roster for both teams has caused inaccurate counts. Also, the procedures should include a review process to ensure that the data is accurate before being submitted.
3. The Office of Intercollegiate Athletics should develop training for coaches and others who provide data for the Equity Survey. The training should prescribe consistent definitions and cut-offs for counting athletic participation.
4. The Office of Intercollegiate Athletics should develop a plan to address the gender imbalance in the participation of men and women athletic programs.

OTHER OBSERVATION

The Athletic Director told us that the University has been invited to participate in an NCAA pilot study on revising EADA procedures. Based on its recent experience with this project, the Office of Intercollegiate Athletics may have useful insights to share if it chooses to participate.

Count Comparisons & Reasons for Restatement

Fiscal Years 1999 through 2004

	FY99		FY00		FY01	
	Original Count	Restated Count	Original Count	Restated Count	Original Count	Restated Count
Men's Sports						
Baseball	32	33	35	35	35	35
Basketball	14	14	14	14	14	14
Football	82	82	82	83	82	82
Golf	7	6	6	6	7	9
Ice Hockey	28	28	27	27	28	28
Swimming	17	16	13	12	14	15
Tennis	7	8	10	10	8	7
Cross Country	14	14	14	14	14	14
Indoor Track	30	29	28	28	29	28
Outdoor Track	30	31	28	28	29	29
Wrestling	23	23	22	21	18	19
Total Men	284	284	279	278	278	280
% of Participants	51.5%	53.5%	49.8%	51.1%	51.7%	53.9%
Women's Sports						
Basketball	12	12	15	16	14	13
Golf	13	12	14	13	13	11
Ice Hockey	31	31	27	24	32	31
Soccer	32	29	31	30	26	24
Softball	25	23	28	28	29	29
Swimming	27	27	30	28	23	23
Tennis	10	10	12	11	8	8
Cross Country	15	15	25	22	19	19
Indoor Track	37	38	43	42	42	33
Outdoor Track	38	31	43	39	42	36
Volleyball	27	19	13	13	12	12
Total women	267	247	281	266	260	239
% of Participants	48.5%	46.5%	50.2%	48.9%	48.3%	46.1%
Total Participants	551	531	560	544	538	519

Reasons for Restatement

Outdoor track miscount was caused by just rolling forward the indoor count without reducing it for the cuts and quits. Volleyball was overstated because the OCR definition was used which allows spring walk-ons to be counted. The men's teams did not have walk-ons because caps on the number of team members allowed.

Recount of women's athletes showed numerous teams with fewer participants. The miscounts were caused by using the OCR definition which allows spring walk-ons to be counted. The men's teams did not have walk-ons because there are caps on the number of students that can be on the team.

Recount of women's athletes showed numerous teams with fewer participants. The miscounts were caused by using the OCR definition which allows spring walk-ons to be counted. The men's teams did not have walk-ons because there are caps on the number of students that can be on the team.

Count Comparisons & Reasons for Restatement

Fiscal Years 1999 through 2004

	FY02		FY03		FY04	
	Original Count	Restated Count	Original Count	Restated Count	Original Count ¹	Restated Count
Men's Sports						
Baseball	40	40	38	41	43	43
Basketball	14	16	16	16	17	18
Football	75	77	65	72	84	84
Golf	7	7	9	6	10	10
Ice Hockey	24	29	27	26	28	28
Swimming	14	17	13	12	14	14
Tennis	9	9	8	8	7	7
Cross Country	10	11	15	17	14	16
Indoor Track	33	34	23	53	43	43
Outdoor Track	33	34	23	55	44	44
Wrestling	25	31	31	31	32	32
Total Men	284	305	268	337	336	339
% of Participants	49.8%	51.6%	50.2%	56.8%	59.9%	60.1%
Women's Sports						
Basketball	12	12	16	15	13	13
Golf	13	13	17	17	13	13
Ice Hockey	30	30	22	24	24	24
Soccer	35	35	25	25	26	26
Softball	27	27	21	19	15	15
Swimming	33	32	29	29	26	26
Tennis	12	11	8	8	8	8
Cross Country	26	26	19	19	10	10
Indoor Track	40	42	48	45	41	41
Outdoor Track	40	40	48	42	34	34
Volleyball	18	18	13	13	15	15
Total women	286	286	266	256	225	225
% of Participants	50.2%	48.4%	49.8%	43.2%	40.1%	39.9%
Total Participants	570	591	534	593	561	564

Reasons for Restatement

A student athlete should be counted if they are on the roster at the time of the first competition. If they leave the team after that date they should still be counted. The women were counted in this manner for FY02. However for the men's athletes they were not being counted if they were injured, quit or where cut after the first competition.

The large error for the count of indoor and outdoor track is what brought the counting issue to everyone's attention. The NCAA system prints lists of student athletes without page numbers. Two of the four pages were overlooked and so the count was significantly less than actual. The error was duplicated for both indoor and outdoor because one list is used to count both. Separate lists should be used to count indoor track and then another list for outdoor track. The change in count from the audit review was caused by athletes who were cleared for practice but never practiced. This determination was made after researching practice attendance records.

Even though a thorough review was done on FY04 information, there were still three clerical errors. One error was caused by interpretation of how to count a player that became a medical redshirt and two students were incorrectly counted because of when they became eligible.

¹ The report for fiscal year 2004 is not due to be submitted to the U.S. Department of Education until October 2004. The original counts for fiscal year 2004 represent amounts recorded on University worksheets. For all other years, original counts represent amount previously reported to the U.S. Department of Education.

Exhibit B. Sports with Large Fluctuations

Men's Sports with large increases

<u>Team</u>	<u>Low Year</u>	<u>Count</u>	<u>High Year</u>	<u>Count</u>	<u>Variance</u>	<u>University Explanation</u>
Baseball	FY99	33	FY04	43	10	Coach asked for additional athletes, has been successful nationally and was granted additional athletes. Also there was a new Athletic Director who was focused on moving programs forward, raising funds and handling a multitude of problems. Team numbers will reflect numbers closer to 32-25 for the 2004-05 academic year.
Football	FY03	72	Fy04	84	12	Former coach resigned (Runkle) , new coach (Holley) was not hired in time to recruit and lost opportunities to recruit a full squad. The 84 in 2004 reflects the average number of athletes on MSUM's Football team, but may be low for NCAA Div II Football teams.
Indoor Track	FY01	28	FY03	53	25	The actual number of athletes on the indoor and outdoor track teams were actual 30-35. The Head Coach (Schuck) failed to complete necessary paperwork indicating athletes that were cut or quit. So these athletes would remain on the EADA report due to this failure to remove them prior to the first competition. The coach now realizes the due diligence he must put into the accounting of athletes on his teams. Coach may also have asked for a few more athletes in order to be competitive in the NCC. Currently MSUM is slightly below the number of male athletes permitted to compete for NCC Championships. Also, with the change of football coaches their was a change in philosophy. Prior football coach did not permit football players to compete in track and field. Coach Holley both encouraged this and permitted them to compete.
Outdoor Track	FY00	28	FY03	55	27	see explanation above
Wrestling	FY01	19	FY04	32	13	There really isn't any reason for the fluctuation, 2001 was an unusual year for the numbers. It was also the first year that weight class restrictions were implemented by the NCAA. This certification locked a wrestler into one weight class. So it may have been difficult for the coach to make the switch from previous year and get the right number of athletes for each of the weight classes. Current number of 32 is more reflective of actual team numbers.

Woman's Sports with large decreases

<u>Team</u>	<u>Low Year</u>	<u>Count</u>	<u>High Year</u>	<u>Count</u>	<u>Variance</u>	<u>University Explanation</u>
Ice Hockey	FY01	31	FY04	24	-7	Women's Ice Hockey in 2001 was still very much an emerging sport and athletes with lesser skills were permitted to stay on the team. MSUM also made a coaching change (Vizenor) and the philosophy and requirement of the team and coach changed to be more competitive. In order to do this current coaching staff eliminated athletes that were not going to move the program forward, and concentrated on a smaller squad size with better skill levels. Women's Ice Hockey is still very much emerging and the skill levels of athletes are becoming better with the opportunity to play at the high school levels. Ice Hockey has been asked to carry more players next year.

Woman's Sports with large decreases (cont.)

<u>Team</u>	<u>Low Year</u>	<u>Count</u>	<u>High Year</u>	<u>Count</u>	<u>Variance</u>	<u>University Explanation</u>
Soccer	FY02	35	FY03	25	-10	After the FY02 season, 11 athletes from junior varsity team quit because they were not on varsity. Coach Miscec was asked to create a junior varsity team and schedule and did so. However, the skill level of our junior varsity players is far better than the community college and Division III schools which did not provide an adequate level of competition. In the experience of the current coach, women will not stay on teams if they are not competing at the varsity level. The junior varsity team was dropped because there was a lack of scheduling opportunities, and a lack of funding for team travel and coaching.
Softball	FY01	29	FY04	15	-14	Softball carried more athletes in the fall of FY01 and then many quit or were cut following the fall season. In order to be more competitive the softball coaches concentrated on working with less athletes and providing these athletes with more playing opportunities. The coaching staff did conduct two dates for tryouts in which 10-15 athletes were given the opportunity to possibly make the team. Rather than having the prospects incur the additional costs for clearance which would include a physical and applying to the NCAA Clearinghouse (\$30 fee) and be allowed to practice with the team and then be cut, tryouts were given. The staff could have increased the squad size by carrying the athletes on the official roster until after the first fall games. In the experience of the current coach, women will not remain on a team if they are not competing. With softball you do not need the extra numbers that baseball does because pitchers can throw more than one game in a day, and more than one game in a week.
Cross Country	FY02	26	FY04	10	-16	Cross Country races permit you to run six to eight runners and count the top 5 or 6 (depending on the competition). Cross Country is a relatively short season and if athletes aren't competing and simply completely the sometimes grueling workouts they do not stay out. The long distance and middle distance runners, who were also members of the women's track team, run on the cross country team to prepare for the track season. This was the first year of a coaching change and Coach Blue recruited many athletes to come out for the team that didn't under the former coach. The coach is targeting a cross country team size of <u>between 10-15 maximum.</u>
Outdoor Track	FY03	42	FY04	34	-8	Track season preparation begins in September and most athletes will compete during the indoor as well as the outdoor seasons. However, it is very difficult to keep some athletes satisfied and on the team with the time commitment and dedication required, which includes weight lifting, workouts and travel. MSUM did have some athletes injured during indoor that then did not compete outdoor. MSUM also had one athlete that only had eligibility remaining in indoor and not outdoor. There is also the factor that MSUM does not have an outdoor track and must go to the local high school to practice. NCAA prohibits high school and college athletes from working out at the same time and location, so practices are often shortened because of this factor. Currently the coach has commitments from approximately 60 women for track. The test as it always is, is to keep them out between September and the first outdoor meet which is generally late March or early April. Even to keep the athletes out until the first indoor meet which is early December is often a challenge.