

## Fiscal Integrity

### Previous Certification Self-Study

1. List all "corrective actions," "conditions for certification" or "strategies for improvement" imposed by the NCAA Division I Committee on Athletics Certification in its first-cycle certification decision (if any) as they relate to fiscal integrity issues. In each case, provide: (a) the original "corrective action," "condition," or "strategy" imposed; (b) the action(s) taken by the institution; (c) the date(s) of the action(s); and (d) an explanation for any partial or noncompletion of such required actions. Please note, the institution is not required to respond to recommendations for required actions developed by the peer-review team unless those same recommendations were adopted by the Committee on Athletics Certification.

The Committee on Athletics Certification imposed no corrective actions, conditions of Certification, or strategies for improvement in Yale's initial certification.

2. List all actions the institution has completed or progress it has made regarding all plans for improvement/recommendations developed by the institution during its first-cycle certification process in the fiscal integrity area. Specifically include: (a) the original plan; (b) the actions(s) taken by the institution; (c) the date(s) of the action(s); (d) actions not taken or not completed; and (e) explanations for partial completion. Please note, the institution will not be required to fulfill an element of a first-cycle plan if the element does not affect conformity with an operating principle.

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3. Describe any additional plans for improvement/recommendations in the area of fiscal integrity developed by the institution since the first-cycle certification decision was rendered by the Committee on Athletics Certification.

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4. List all actions the institution has completed or progress it has made regarding required actions identified by the NCAA Committee on Athletics Certification during the institution's interim-report process (if applicable) as they relate to fiscal integrity issues. Specifically, include for each: (a) the required action, (b) the action(s) taken by the institution, (c) the date(s) of these action(s), (d) action(s) not taken or completed, and (e) explanation(s) for partial completion of such required actions.

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## Fiscal Integrity

### Operating Principle

#### 3.1 Financial Practices

##### Self-Study Items

1. Prepare a list of all revenue sources for intercollegiate athletics that are under the clear accounting and financial control of the institution. Also, prepare a list of all other sources (i.e., those not under the accounting and financial control of the institution) generating revenue on behalf of the institution's intercollegiate athletics program, including outside foundations.

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2. Describe the step-by-step process for budget development and approval, and highlight any areas that may differ from the institution's standard or normal budgeting procedures. Prepare a separate description for those sources of revenue under the institution's direct control and another for revenue sources not under the institution's direct control.

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3. Provide documentation (e.g., management letters, executive summaries) from the institution's three most recent external audits that verifies the institution is in compliance with Constitution 6.2.3 (annual independent financial audit requirement). Also, describe the process used in selecting the independent auditor for the institution's external financial audit for intercollegiate athletics, including any methods used to ensure the independent nature of the auditor, as well as a description of the institution's efforts to ensure the audit meets the standards of the NCAA Financial Audit Guidelines.

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4. Describe relevant corrective actions planned or implemented from the three most recent external financial audits.

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5. Describe the ways in which your institution approves expenditures for intercollegiate athletics, including a description of different procedures based on various sources of funding (e.g., booster and support group funds, state funds vs. restricted/foundation funds).

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### Evaluation

1. Does the institution demonstrate that all funds raised for and expended on athletics are subject to institutionally defined practices of documentation, review and oversight? **Currently Yes**
2. Does the institution demonstrate that all expenditures from any source for athletics are approved by the institution? **Currently Yes**
3. Does the institution demonstrate that budget and audit procedures for athletics are consistent with those followed by the institution generally and with the provisions of NCAA Constitution 6.2? **Currently Yes**

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4. Does the institution demonstrate that the institution's annual budget for athletics is approved by the institution's chief executive officer or designee from outside the athletics department? **Currently Yes**
5. Does the institution demonstrate that an annual financial audit is performed by a qualified auditor who is not a staff member of the institution and who is selected by the chief executive officer or designee from outside the athletics department? **Currently Yes**

**On the basis of the yes/no answers above and the plans for for correcting deficiencies, is the institution in substantial conformity with the operating principle. Yes**

## Fiscal Integrity

### Operating Principle

#### 3.2 Fiscal Management and Stability

##### Self-Study Items

1. Explain the institution's philosophy with respect to the funding of the athletics program.

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2. Using the institution's established budgetary format, prepare a list of both projected and actual athletics revenues (by source) and expenditures (by budget category) for the three most recently completed fiscal years. In doing so, make sure that all athletics administrative costs are included. Provide any revenues and expenditures on a sport-by-sport basis.

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3. Describe the institutional procedures that are in place to address any deficit in the intercollegiate athletics budget incurred during any fiscal year(s).

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4. Outline the sources, uses and amounts of funds received by the intercollegiate athletics program from nonathletics department and/or noninstitutional sources.

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5. Identify the sources, uses and amounts of athletics department surplus and/or reserve funds.

Deleted.

6. Describe how the university will accommodate future financing needs of the intercollegiate athletics program or plans to respond to changing conditions based upon the institution's future financing projections.

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7. Using the institution's Equity in Athletics Disclosure Act survey forms, athletic department budget reports, and other appropriate documentation for the three most recent years for which the information is available, evaluate each of the following areas for every sport sponsored by the institution. On the basis of this review, state the institution's determination of its ability to provide relatively full and stable opportunities to student-athletes in each sport in the specific areas of:

- a. Coaching;
- b. Scholarships;
- c. Recruiting;
- d. Operating expenses (e.g., travel, facilities, equipment); and
- e. Percentage of the sport budget that has to be obtained each via fundraising (i.e., by institutional entities, department, team and individual student-athletes).

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8. Please provide a copy of the institution's NCAA Sports Sponsorship Report for the three most recent academic years.

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### **Evaluation**

1. Does the institution provide evidence that the management and fiscal practices of the institution assure the financial stability necessary for providing all student-athletes with relatively full and stable opportunities for athletics participation? **Currently Yes**

**On the basis of the yes/no answers above and the plans for for correcting deficiencies, is the institution in substantial conformity with the operating principle. Yes**

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### Operating Principle

#### 3.3 Established Fiscal Policies and Procedures

##### Self-Study Items

1. Describe the policies and standard operating procedures that help to ensure that all expenditures for athletics are handled in accordance with NCAA, conference and institutional rules including:

- a. Identification of person(s) responsible for these areas; and
- b. Means of monitoring compliance with these rules.

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2. Describe or attach a copy of the university's policies and standard operating procedures for ensuring that prospects do not receive recruiting inducements (e.g. official visit procedures, policies regarding staff travel advances for recruiting trips/expenses, etc.) and enrolled student-athletes do not receive extra benefits (e.g., per diem policies, student-host reimbursement procedures, financial aid review policies, equipment checkout/retrieval procedures, etc.) contrary to NCAA, conference and institutional rules, including:

- a. Identification of person(s) responsible for these areas;
- b. Means of monitoring compliance with these rules; and,
- c. Means of ensuring that only institutional or athletics department funds are expended in these areas.

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### Evaluation

1. Does the institution demonstrate that it has in place fiscal policies and standard operating procedures to ensure that prospective student-athletes are not provided with impermissible recruiting inducements? **Currently Yes**
2. Does the institution demonstrate that it has in place fiscal policies and standard operating procedures to ensure that enrolled student-athletes are not provided with benefits that are expressly prohibited by NCAA legislation? **Currently Yes**
3. Does the institution demonstrate that it has in place fiscal policies and standard operating procedures to ensure that all expenditures for athletics are handled consistently in accordance with NCAA, conference and institutional rules? **Currently Yes**

**On the basis of the yes/no answers above and the plans for for correcting deficiencies, is the institution in substantial conformity with the operating principle. Yes**