

Constituent Universities

Appalachian
State University

East Carolina
University

Elizabeth City
State University

Fayetteville State
University

North Carolina
Agricultural and
Technical State
University

North Carolina
Central University

North Carolina
State University
at Raleigh

University of
North Carolina
at Asheville

University of
North Carolina
at Chapel Hill

University of
North Carolina
at Charlotte

University of
North Carolina
at Greensboro

University of
North Carolina
at Pembroke

University of
North Carolina
at Wilmington

University of
North Carolina
School of the Arts

Western Carolina
University

Winston-Salem
State University

Constituent High School

North Carolina
School of Science
and Mathematics

General Administration

Main: 919-962-1000

Web: www.northcarolina.edu

MEMORANDUM

TO: Dr. Karan L. Watson, Provost and Executive Vice President
Texas A&M University

FROM: UNC General Administration

DATE: April 12, 2016

SUBJECT: Follow-up to Interview with UNC President Margaret Spellings Regarding
the UNC Board of Governors and General Administration's Response to
Academic Irregularities at UNC-Chapel Hill

The University of North Carolina system has undertaken a number of actions since 2011 to ensure that we are fulfilling our responsibilities to our students and striking the right balance between athletics and academics. These efforts have involved collaboration by our constituent institutions through numerous working groups that were commissioned to study and compile recommendations related to intercollegiate athletics.

As described below, the working groups identified areas of focus within the intercollegiate athletics enterprise and recommended practical policy approaches to address risks.

- In January 2011, UNC President Tom Ross created the Task Force on Athletics and Academics to evaluate the current status of academic support services and issues of academic integrity across the UNC system. The task force report was completed and published in August 2011, a copy of which is attached. The report produced several recommendations for maintaining and improving the integrity of our academic enterprise, which have been reflected in policy changes further referenced below.
- In August 2012, after having received the report of the Task Force on Athletics and Academics, President Ross issued a memo to the UNC Board of Governors in which he communicated his decision to implement all of the Task Force recommendations. A copy of the memo is attached. President Ross's decision was based upon the Task Force report as well as feedback and additional input from constituent institution chancellors and athletic directors.
- In July 2012, the University system commissioned a five-member Board of Governors Academic Review Panel to review UNC-Chapel Hill's response to findings of academic irregularities.

- The Panel completed its work in February of 2013 and produced a report, which is attached.
- In addition to balancing academic and athletic interests, the UNC system has actively studied the financial operations of the intercollegiate athletics. In the fall of 2013, President Ross established an Athletics Financial Transparency Working Group and tasked it with reviewing the University's policies and governance practices associated with the financial monitoring and oversight of intercollegiate athletics programs. The work group, comprised of leaders from across the system as well as UNC system office staff, developed 10 recommendations that were incorporated into its March 2014 report. As with the Task Force on Athletics and Academics, the Athletics Financial Transparency Working Group's recommendations have been incorporated into UNC policies, regulations, and guidelines.
- On February 21, 2014, President Ross and UNC-Chapel Hill Chancellor Carol Folt jointly engaged Kenneth Wainstein to lead an independent investigation into past academic improprieties. With cooperation from a local district attorney's office, Wainstein's investigation was the first to have access to two key witnesses with involvement in the improprieties. Wainstein and his team produced a report on October 16, 2014, that provided a comprehensive understanding of the events that transpired.
- Consistent with UNC policy, UNC system institutions monitor and regularly report information to the Board of Governors and UNC General Administration. These reporting obligations have been consolidated into an annual Intercollegiate Athletics Report that UNC-GA staff compiles for review by the Board of Governors. The annual report aids Board of Governors oversight by combining information related to academic integrity, student-athlete admissions, NCAA compliance, and athletics finance. A copy of the most recently produced 2014-2015 report is attached.
- As mentioned previously, the UNC system's efforts to study and address issues related to intercollegiate athletics have led to several new system-wide policies and regulations. A copy of the following policies, regulations, and guidelines are attached.
 - Regulation 700.6.1 – “Academic Integrity Regulations”
 - Guideline 700.6.1.1- “Guidelines on Academic Integrity and Required Course-Clustering Analysis of Student-Athletes”
 - Policy 1100.1 – “Intercollegiate Athletics”
 - Regulation 1100.1.1- “Financial and Other Reporting for Intercollegiate Athletics”
- With these newly developed or reviewed policies, regulations, and guidelines, the UNC System exercises appropriate oversight on various aspects of the relationship between academic, athletics, and finance. For example, these efforts have resulted in:
 - The regular review and evaluation of all aspects of performance of department chairs. (Regulation 700.6.1[R])
 - Consistent and rigorous review of tenured faculty. (Guideline 400.3.3.1[G])

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- Clear rules designating the individuals authorized to submit a course grade or grade change and accompanying auditing procedures to ensure compliance. (Regulation 700.6.1[R])
- The establishment of campus rules on the number of undergraduate independent studies a faculty member may teach per term, with processes to assure compliance with these rules. (Regulation 700.6.1[R])
- The implementation of Academic Integrity Regulations and Guidelines on Academic Integrity and required campus-based Course-Clustering Analysis of Student-Athletes. (Regulation 700.6.1[R]) We use these tools to monitor and evaluate the academic performance of student-athletes, which include GPA comparisons within and across course sections and student-athlete transcript review. (Guidelines 700.6.1.1[G])
- All campuses now review, annually, the course grade-point averages calculated for student-athletes and other student subgroups versus nonstudent-athletes and other identified subgroups. (Regulation 700.6.1[R])
- Campuses report annually to their board of trustees and to the Board of Governors on the academic profile and progress of their student-athletes. (Regulation 700.6.1[R]) Metrics include NCAA Graduation Success Rates and Academic Progress Rates as well as six-year graduation rates including comparative data (conference and peer institution success rates). (Regulation/Best Practice)
- All chancellors are now asked to annually certify in writing that they are in compliance with all system-wide policies and regulations related to student-athletes. (Best Practice)
- Chancellors confirm and report to the president that the office responsible for athletics compliance activities reports to the chancellor or the chancellor's non-athletics department designee. (Best Practice)
- Student-athlete advising is housed in the departments of Academic Affairs at each campus. (Best Practice)
- Review of financial indicators related to the athletic enterprise. These additional requirements ensure that all UNC chancellors, boards of trustees, the president, and Board of Governors will receive the necessary information to monitor athletics budgets and institutional expenditures, while considering the balance between athletics and academics at each constituent university. (Regulation 1100.1.1[R])
- Review of athletically related student fees data for each institution, including each institution's current athletics student fee and the percentage of student fee revenue as a share of total operating revenue for athletics. (Regulation 1100.1.1[R])

cc: President Margaret Spellings
Chancellor Carol L. Folt

A Report to the President by the UNC Task Force on Athletics and Academics

August 1, 2011



Purpose of the Task Force

As the structure and complexity of college athletics continues to evolve, the University of North Carolina recognizes the importance of maintaining integrity at the intersection of athletics and academics. There always will be areas of risk in the athletics environment and it is the role of university leaders to make every effort to minimize those risks. NCAA bylaw 11.1 requires that a “culture of compliance” must be strongly encouraged, maintained, and improved in each athletics program. With these critical issues in mind, President Tom Ross created the UNC Task Force on Athletics and Academics in January 2011 to evaluate the current status of academic support services and issues of academic integrity across the UNC system. The Task Force was asked to address the following charge by President Ross:

- a. Identify and prioritize institutional risks in intercollegiate athletics related to academic integrity and NCAA compliance; and
- b. Review and propose best practices related to these risks with special emphasis on academic support services and tutoring for student-athletes.

As university leaders considered this charge, we recognized the importance of promoting the academic integrity of all athletics programs in the UNC system, while also giving credence to the fact that there is a strong desire to be competitive, and in some sports considerable financial rewards are available for successful athletes. The Task Force remains particularly concerned about the student-athlete because student success, defined in different ways across the system, remains our primary objective and responsibility.

We understand that all constituent institutions with athletics programs desire to be successful; however, research suggests that an extremely small percentage of student-athletes ever make a living in their sport. Hence, it is essential that all constituent institutions place the academic success of the student-athlete as the first priority and not allow compromises in reaching this goal.

Ultimately, the purpose of this effort is to assist the student-athlete. The academic expectations set by each constituent institution should be applied to all members of the student body at each specific university; however, it must be recognized that there are often added expectations for student-athletes due to their visibility and the inevitable attention that some receive. Athletics participation is an integral part of the student experience and the integrity of these valuable learning experiences should be protected to the maximum extent possible.

The Task Force is comprised of representatives from across the UNC system, including chancellors, athletics directors, leaders of academic support services, and academic leaders (See Attachment 1). It convened five times between February 18 and August 1, 2011.

Core Values and Principles

The UNC Task Force on Athletics and Academics believes that core values and principles must be considered when campus leaders make decisions involving academic integrity in athletics. With this in mind, the Task Force recognizes that substantial variation exists across the constituent institutions—including the nature of the NCAA division, conference affiliation and support, size, tradition and funding mechanisms. Hence, the risks associated with academic integrity vary, as do the appropriate strategies to control them. Therefore, the Task Force is not recommending prescriptive practices for any individual campus; however, we do intend for our work to help educate each campus and their governing boards about the range of potential risks and control strategies. Also, we strongly recommend that the UNC system become more engaged in minimizing the risks we identify below. One excellent way for this to happen is to create better monitoring and oversight capacity within the system (see section on recommendations).

The Task Force believes the following core values should guide decision-making about athletics programs across all divisions:

- **Academic integrity** is vital to the UNC system and each campus. Integrity is the *Sine Qua Non* of our institutions and system;
- Athletics enterprises are ultimately **accountable to and controlled by the chancellor** of each campus. The UNC Policy Manual, 1100.1, makes clear the authority and responsibility of the chancellors to control admissions, ensure student progress toward the baccalaureate degree, ensure tutorial programs are administered by academic offices, and control many other aspects of the athletics enterprise.

- **Academic Affairs** must be well integrated and fully in control of support services related to athletics (UNC Policy Manual, 1100.1). For the most part, effective practices make the most positive difference when athletics teams and enterprises are well integrated into the academic functions of the campus.
- Risks to the student-athlete and to institutional academic integrity increase in the high profile revenue sports; therefore, greater institutional controls are required in these areas.

The Task Force recognizes and believes that these specific core values and principles are integral to successfully blending the line of academics and athletics for student-athletes at our respective universities today.

Primary Risks and Control Strategies

Numerous risks and challenges are associated with college sports. This Task Force concentrated on the admissions processes for student-athletes, academic standards and support services, and organizational and evaluation procedures related to compliance and academic support services. Additional other issues are obviously important—ranging from Title IX to selection of coaching staffs to booster and alumni involvement in athletics.

The Task Force concentrated on six risk areas of primary importance. In each section below, the definition and scope of the risk is provided, followed by a discussion of its importance and examples of risk minimization strategies.

1. The Admissions Process for At-Risk

Student-Athletes: The *admissions process* for student-athletes that do not meet the institution's standard admissions requirements and the impact on academic support services is primary risk area #1. This area is of concern to the UNC system because it determines the academic caliber of student-athletes each institution admits and correlates to the ensuing retention and graduation success for these student-athletes.

Every coach understands the importance of recruiting and landing top-notch athletes; pressures to attract the four-star and five-star athletes are enormous. These pressures, and the media attention they generate, create many of the problems and risks identified in this report. Student-athletes who are not ready for college—and therefore unlikely to be able to make satisfactory progress towards a degree—require additional resources to keep them eligible (let alone able to ensure graduation). Resultant pressures for

inappropriate tutoring or other support services, and even academic fraud, can all be exacerbated by the pressure to land the elite athlete.

A review of the UNC Minimum Course Requirements (MCR) and Minimum Admission Requirements (MAR), including exceptions to these policies and to the individual institution's admissions profile, was conducted. The Task Force reviewed the process for special admits across the system and proposes several examples of effective practices that can be adapted by institutions to meet their individual needs and profiles. The overriding philosophy endorsed is that the chancellor of each institution must be aware of the process and be an active participant in the admission of exceptions/special admits. Ultimately, the chancellor is responsible for the academic and athletic integrity of the institution.

In addition, the Task Force recommends that reports be generated within each institution to ensure that the number of MAR exceptions for each institution is within the guidelines set forth by the UNC Board of Governors, which is 1% of the accepted freshmen each year. The reports will also track the academic progress of all exceptions beyond their freshman year to determine if institutions are being successful at retention and graduation of these student-athletes. Further, the Task Force encourages institutions to conduct an analysis of each individual team to determine which teams are admitting the largest percentage of student-athletes who are academically less prepared. If the academic record of a team is not acceptable to the standards on that campus (e.g.: low retention rates,

inadequate progress towards degree, etc), then those teams should be given less flexibility during the admissions process than those with a demonstrated track record of appropriately supporting that group of student-athletes. These data should be regularly reviewed by committees created by the chancellor that represent the core academic mission of the institution. At East Carolina University, for example, an “Academic Success Committee” is primarily responsible for admission of student-athletes with special talents, housing issues, and numerous other factors that affect the performance of the student-athlete. The committee is composed of both academic vice chancellors and athletics leaders within the university.

Coaches and athletics departments should be held accountable for ensuring that full evaluations are conducted of the prospective athletes that they recruit. Motivation, character, and previous conduct records (from high school or junior college) can be integrated into the recruitment profile. This regularly occurs at some institutions. In addition, in cases where an athlete has experienced behavioral problems or academic issues, involvement of faculty and academic support personnel is recommended during on-campus visits. This kind of integration of athletics and academics also sends a message to the recruit that academic success is expected. UNC-Chapel Hill, North Carolina State University, and UNC Charlotte have established effective means to integrate academic support staff into the evaluation of recruits.

The Task Force also reviewed and discussed the minimum requirements needed on campus to support special admitted (as defined at each institution) student-athletes. The consensus is to encourage all UNC institutions to strive to have all athletics academic support

units achieve Program Certification from the National Association of Academic Advisors for Athletics (N4A). At the present time, not all UNC institutions are capable of meeting the minimum requirements for program certification. All institutions should work toward achieving this recommendation. As a starting point, all institutions are capable of having their lead athletics academic staff member achieve Individual N4A Professional Certification.

The admissions process on each campus is unique to that campus and its individual needs. However, each campus is required to abide by the Minimum Admissions Requirements (MAR) and Minimum Course Requirements (MCR) as set forth by the UNC Board of Governors. The processes used on each campus to evaluate the admission of these special admit student-athletes must satisfy NCAA requirements of faculty involvement to meet NCAA Certification Requirements.

2. The Definition of Academic Success for Student-Athletes: This section focuses on issues with eligibility waivers, retention, graduation, and other indicators that the student-athletes are students first. The following principles are recommended as a starting point to guide the definition of “academic success.”

From the initial recruiting contact, through the process of admissions and integration into campus life, it is the institution’s responsibility to reinforce to the student-athlete that we expect them to be successful academically, not just “eligible.” Academic success should be a constant for all students... meaning all students should stay in school, find an academic major of interest, and graduate with demonstrated competencies that will prepare the

student-athlete for life after athletics. All student-athletes need that preparation.

Success must be measured at the individual student-athlete level. While the Academic Progress Rate (APR) and Graduation Success Rate (GSR) are important aggregate measures of academic progress and graduation for a team as a whole, the unit of success is the student-athlete.

“Academic success” is the journey by a student-athlete through all aspects of an education that culminates in a degree. While the focus of the Task Force is “academics,” support for the integration of social and extracurricular activities as part of the collegiate experience is also important.

Student-athletes who have exhausted athletic eligibility, chosen to leave the team, or are injured should receive the same set of academic support services as provided to eligible and competing student-athletes.

There is an institutional responsibility and accountability for all dimensions of a student-athlete’s success. It is up to the institution to define the best means to accomplish this success. The chancellor and senior leadership, inclusive of the athletics director and coaches, should create the understanding that academic success is an expectation.

We must recognize that coaches are a substantial influence on student-athletes due to their role as the main point of contact for their respective team; therefore, all coaches should be held accountable for the academic success of the student-athlete and understand that they are instrumental in the academic success of student-athletes. Many institutions are including various measures of academic performance in coaches’ contracts.

3. Ethical Standards for Student-Athletes:

As a member of the Task Force stated from the outset of this focus area discussion, academic dishonesty is “anything that is presented for evaluation for a grade that is not your own.”

The research for this section consisted of a review of each Student Code of Conduct from the constituent institutions within the UNC system. We focused on identifying common themes and principles that related to topics such as plagiarism, fabrication, deception, cheating, bribery, sabotage, professorial misconduct, and impersonation. Our review also involved searching for a definition of academic dishonesty by the NCAA, but we confirmed that the NCAA has not yet issued a formal definition for this term. The NCAA does provide guidelines for academic standards and academic integrity.

Ultimately, our review of honor codes and academic policies led to the identification of the following themes regarding academic misconduct:

- **Cheating** - Any type of attempt to receive unauthorized or unapproved academic assistance during any type of school-related activity, including tests and graded work.
- **Plagiarism** - Using someone else’s work as your own without giving appropriate credit to the original creator.
- **Bribery** - Paying or giving a form of payment to another in order to personally benefit from the misrepresentation of academic work.
- **False information** - Providing any information that is not true to faculty and/or staff related to your academic work or the work of another person.

- **Lying** - Creating excuses or untruthful reasons why academic work cannot be completed.

The Task Force recommends that it is an effective practice for the people and the offices that support student-athletes to openly discuss and reinforce the importance of ethical behavior, as well as ensure accountability for appropriate ethical conduct. Successful ethical education starts with the coaches and with recruiting, but must become a routine aspect of their life on campus.

An effective practice involves strong orientation prior to the first class. Numerous universities have ethical guidelines and ethical training sessions that alert the student-athlete to appropriate academic behavior and what constitutes fraud. Some universities require the student-athlete to sign codes of ethical conduct, and many strong academic support programs spend considerable time during the first two years reinforcing their academic responsibilities and what tutors can and cannot do for them. Some institutions have found it an effective practice to adopt honor codes and statements of ethical practices for student-athletes, and we recommend this practice for consideration by each constituent institution.

One such effective practice for encouraging ethical behavior is the use of mentors in the athletics programs. In general, research indicates that mentoring programs are designed to enhance the academic and social integration of students. When student-athletes and students in the general population are involved in a mentoring program, they are engaged in a process by which a person of experience and expertise is guiding them towards achievement of specific goals. Usually,

a trusting and committed relationship is formed that extends beyond the student's college experience. Below are two examples of effective mentoring programs—one within the UNC system and one from an out-of-state institution:

North Carolina A&T University: This program is centered around a Student-Athlete Mentor (SAM) who has the role of assisting student-athletes in developing skills and knowledge required to ethically complete assignments or academic tasks for courses in which they are enrolled. Primary responsibilities of the SAM include providing assistance to student-athletes in the following areas: ethical expectations, study skills, test-taking, writing skills, learning strategies, time management skills, and all other skills needed to succeed academically.

Rutgers Faculty Mentoring Program for Student-Athletes: The Rutgers University Faculty Mentoring Program for Student-Athletes (RU FacMenSA) aims to foster understanding between the university's faculty members and staff and student-athletes and to provide these individuals with role models outside their normal academic and athletics environments. The program is designed to be flexible in its scope and encompassing in its vision, so that both may garner maximum benefit from the program. Student-athletes may ask faculty members and staff to serve as informal career counselors, general life advisors, mature adults in whom to confide *in loco parentis*, or in other appropriate functions. Approved by the president of the university, this program has also been endorsed by the executive vice president for academic affairs, the Board of Governors committee on intercollegiate athletics, the academic athletic oversight committee, and the office of the director of intercollegiate athletics.

4. Academic Support Staff and Tutors:

The selection, training, and evaluation of tutors paid by the athletics department and the academic support staff must be a critical area of focus for institutions. The term “institutional control” refers to the efforts an institution makes to comply with NCAA legislation. A meaningful process to select, train, and evaluate tutors and academic support staff is an important component of demonstrating institutional control.

Further, this should be an area of concern for the UNC system because it is a critical element in maintaining the academic integrity of the institution. In the past, there have been several institutions that have experienced academic problems that involved personnel (full or part time). While the Task Force agrees that a determined individual can choose to break the rules, it is the institution’s responsibility to aggressively put processes and practices in place to mitigate the risks, and when they occur, to forcefully sanction those who violate institutional rules or threaten academic integrity.

An important task in defining how academic support services will be delivered on their campus is determining who will serve in the full-time and part-time roles to deliver these services. The recruitment of both full-time and part-time staff should include a careful screening process to ensure that people with the highest level of integrity are hired. Attempts should be made to weed out “fans” from the process. These are individuals seeking these types of positions for the sole purpose of gaining more access to student-athletes. A consistent recruiting and review process should be established to ensure a thorough process is in place. These types of positions are ones that people often recommend their “friends and neighbors” for. Having a consistent process in

place will ensure that each prospective candidate is required to go through the same meaningful review process before an offer of employment is made.

The Task Force reviewed several effective practices at UNC institutions as well as other institutions with reputations for high quality in both athletics programs and student-athlete support programs. These practices included processes of broad interest such as those for hiring, training, and supervising academic support personnel at UNC Charlotte, UNC-Chapel Hill and North Carolina State University. N.C. State has created a “Provost’s Athletics Roundtable” to provide the university’s chief academic officer updates on the issues brought to the table by the faculty athletics representative, athletics director, and director of the academic support program for student-athletes. East Carolina University has implemented an Academic Success Committee with the purpose of protecting and enhancing the academic integrity and academic success of all athletic programs. The committee is advisory to the chancellor and can make recommendations regarding any issue the committee deems important to the academic integrity and success of the student-athlete. Outside of the UNC system, strong and innovative practices were identified at Indiana University and the University of Alabama-Birmingham.

In addition, the training of both tutors and academic support staff is critical to ensuring integrity in college athletics. Per NCAA Bylaw 10.1b, tutors employed by the athletics department are responsible for complying with all relevant NCAA legislation. To provide institutional control, individuals hired to provide tutorial support to student-athletes should go through a training session prior to the first tutoring session and should continue throughout their employment.

Participation in training sessions also should be mandated and encouraged for full time academic support professionals. Academic support professionals should be trained on the NCAA progress toward degree requirements and all relevant academic legislation. Institutions are vulnerable if the professionals providing academic guidance to the student-athletes are not knowledgeable about the NCAA rules and regulations. An additional effective practice is to require that all staff who have contact with student-athletes—including tutors, facility monitors, mentors, and many others—sign an ethical conduct pledge to comply with all NCAA rules, to report all possible violations, and to ensure that a student-athlete’s work is their own.

Providing regular feedback to the tutors is important to the quality and retention of our students. Full time staff should also be evaluated based upon the goals of the academic support program. Feedback specific to each full-time staff member should be collected from student-athletes, coaches with whom there is working contact, faculty with whom there is working contact (if applicable), and the academic support administrator to whom the staff member reports.

It became clear to the Task Force that huge discrepancies exist across universities within the UNC system in terms of resources for academic support services. A pool of central funds, available through the General Administration, would be a helpful mechanism to support smaller and underfunded universities to establish effective academic support services. As we have suggested, this is a central contact point to the student-athlete and if not done properly can lead to numerous problems. The Task Force believes that academic support programs are one of many vital areas, such as compliance, in need of

enhanced financial resources; therefore, they should have the opportunity to successfully compete for available funds in the athletics department during the resource allocation process.

Regardless of available funding, we recommend that each constituent institution evaluate the organizational location of its academic support services. While the funding for these services often has to come from athletic revenue, they can report to academic leaders, such as the provost, associate provost, or dean. At East Carolina University, the entire academic support program was recently moved to the provost’s office, indicating that the function is fundamentally academic in nature.

A related practice is to create a faculty advisory committee to the academic support service. This may be particularly helpful with ethics training and monitoring of the services provided by tutors.

5. Capacity of Compliance Operations and Organizational Structures:

The NCAA does not publish or prescribe a “best-practices” model for compliance operations, organization, or reporting structure at member institutions beyond what is provided in the Division I Certification Self-Study materials. Discussions regarding the adequacy of institutional control during investigation or enforcement proceedings typically focus on the following: (a) what formal institutional policies and procedures were in place at the time the violation of NCAA rules occurred; (b) whether those policies and procedures were adequate; and (c) if adequate, were those policies being monitored and enforced.

UNC constituent institutions sponsoring intercollegiate athletics were surveyed

during the spring 2011 semester to determine their compliance and academic support service organization and functional capacity. Analysis of the survey results suggests a number of possible recommendations for improving institutional compliance and academic support service unit organization. The following recommendations emerged from this study:

1. Establish or maintain a direct reporting and accountability structure between the institutional athletics director and university chancellor.
2. Establish or maintain an institutional academic committee which regularly monitors and evaluates the activity of the institutional academic support service unit(s) or functions. This is especially critical in the Non-BCS Division I institutions that are dependent on non-athletics institutional personnel for much of their compliance and academic support services.
3. Raise the level of institutional awareness of the compliance vulnerabilities which may be created by the extreme compliance staff-to-team ratios that exist at the Non-BCS institutions.
4. Create a compliance and infraction investigation and reporting structure which is ultimately accountable to a senior administrator outside of the department of athletics.
5. In an effort to create a culture of compliance, it is recommended that institutions provide an additional, external, direct reporting framework for the senior compliance officer to an individual or office outside of the department of athletics. This practice need not be uniform at all

institutions, but at a minimum, it is strongly recommended that there be a legitimate communication link between the senior compliance officer and a senior administrator outside of athletics.

6. Foster an institutional culture that embraces compliance activities as a valuable support function, not a distasteful but unavoidable policing effort.
7. Regularly evaluate the risk(s) associated with intercollegiate athletics, and prioritize compliance and academic support functions according to that risk paradigm.

The most essential practice related to compliance functions that support athletics enterprises is to prevent the isolation that is so common...especially the isolation of major revenue sports from the rest of campus. Chancellors should maintain and ensure regular communication with the leadership of athletics, as well as any teams perceived to be in academic jeopardy or with low APR scores. In spite of numerous measurement difficulties and questionable incentives, the Academic Progress Rate gives chancellors the opportunity to closely monitor and control athletic teams in which the academic progress is a concern. This control is in fact required by the UNC Code (see section 1100.1).

Chancellors must also ensure routine communication with the athletics department. One effective practice is to include athletics leadership in the senior leadership team of the university and require regular attendance. According to the 2010-11 NCAA Division I Manual, Article 6 regarding institutional governance states that "A member institution's president or chancellor has ultimate responsibility and final authority

for the conduct of the intercollegiate athletics program and the actions of any board in control of that program.” At East Carolina University, the chancellor holds monthly meetings with the senior compliance director, the faculty athletics representative, the provost, and the university risk manager.

Finally, as stated in the section on academic support staff, the Task Force recommends that compliance officers also have a full opportunity to compete for valuable resources in the athletics department during the resource allocation process.

6. Independent Review of Compliance and Athletic Programs: At the Division I and II levels, the NCAA Manual is over 350 pages. Within this manual, the membership attempts to provide guidance and regulation for all areas of intercollegiate athletics. These rules and regulations change on a yearly basis, while attempting to stay current with the state of college athletics. As a member of the NCAA, each institution is responsible for establishing a compliance office to oversee the NCAA rules and regulations. Compliance staffs, across the country and within the three divisions, can vary in size from a one person office to an office of seven or eight individuals.

Despite the size of the staff or operating budget, each institution is held equally accountable for the same rules and regulations, while creating and attempting to maintain an environment of “Institutional Control.” These staffs must educate, monitor and regulate all aspects of intercollegiate athletics. This is a very difficult task and almost impossible to ensure that all areas are compliant with NCAA rules. However, in order to keep improving the compliance

and academic support programs, it is imperative that these programs are reviewed. These reviews are not just a mandatory checklist, but are also barometers of integral programs that help strive towards the goal of institutional control.

In 1991, the Knight Commission developed the “one-plus-three model” that proposed accountability through a certification process, which would require an in-depth institutional self-study and peer review. In 1993, the NCAA adopted a certification process that focused on four key areas in a self-study which included: governance, academic integrity, financial integrity and equity, welfare and sportsmanship. Over the last 20 years, this process has changed and been refined, but through all cycles—governance and academics are still strongly rooted in this self study.

Since 2003, the NCAA has required, as a part of its certification as a NCAA institution, that each institution must conduct a review of their compliance program. This must occur once every four years by “an authority outside of the athletic department.” In 2009, with the start of the third cycle of the NCAA certification process, a review of the academic support programs is a requirement for certification. As with the compliance review, the academic support reviews must be conducted once every four years by “appropriate academic authorities outside of the department of intercollegiate athletics.” These reviews of compliance and academic support programs will allow institutions and athletic departments to analyze the strengths and weaknesses of their programs. The outcomes of these reviews will provide administrators a checklist of areas that needed to be reviewed on an annual basis.

Recommendations for the UNC System

Chancellors and campuses are primarily responsible for each of the six risk areas identified in this report. The extent of the risk and its immediacy vary tremendously across the constituent institutions. As we have pointed out, the resources available to address these risks also vary tremendously... by at least a factor of ten from the largest Division I programs to the smaller campuses and programs.

That said, the Task Force believes that these risks will continue to increase... in large part because of the money and prestige associated with athletics success, as well as a series of cultural and technological factors that make some forms of academic misconduct easy to commit and virtually impossible to prevent.

The specific charge to the committee has been met through the discussion of the effective practices associated with the six primary risk areas in the report. In addition, we have three broad recommendations that are intended to increase vigilance and scrutiny of the athletics enterprise and to heighten the awareness of the tensions that can occur between athletics programs and the core missions of the institution.

1. Integration of Athletics Programs

Consistent with core values 1 and 3 (see page 2), most athletics programs can be better integrated into the academic mission of the institution. While we all recognize the great entertainment value of athletics, that function should not be considered as separate, inconsistent, or at odds with the other published mission statements of the constituent institutions.

Chancellors are primarily responsible

for this integration and they frequently need strong support from their own boards, the General Administration, and the Board of Governors to prevent the isolation of athletics programs that can occur. Strong pressures for isolation can come from extremely well-paid coaches, from alumni and booster clubs, and from quasi-independent athletic associations. Those pressures usually lead to mistakes or loss of integrity if not closely monitored.

Integration of athletics into the core mission of the institution is not easy, but it is not rocket science. Successful practices to achieve this goal include: frequent communication with the institutional Board of Trustees; inclusion of athletics leaders in the executive leadership team of the university; having compliance offices report directly to the chancellor; ensuring control of academic support services and tutoring by the chief academic officer; and, regular campus discussions of the athletics enterprise (e.g.: at Faculty Senate meetings).

2. System Oversight and Monitoring

The risks are not manageable by the campuses alone; assistance is needed at the UNC system level, conference level, or other forms of oversight. While the NCAA provides a compliance oversight function, more attention must be paid to the academic integrity function. For example, the NCAA's FLAG program (Facilitating Learning and Achieving Graduation) is one external resource the Task Force recommends to help institutions manage the academic risks of student-athletes. If academic success of the student-athlete and academic

integrity of the teams and the programs are regularly discussed on campus and monitored at a system and conference level, the authority of the chancellors can be significantly enhanced.

Among the effective practices reviewed by the Task Force, these four are recommended for consideration by the president:

A. *Academic Integrity Review:* The Atlantic Coast Conference, as well as other athletics conferences, includes an academic integrity review as a component of the overall compliance review for its members, intended to ensure the quality of the academic experience and protection of integrity for its members. This is an excellent model for other conferences and/or the UNC system. For example, the UNC system should consider offering a similar service for constituent institutions who are not members of the ACC. This could be done on a revolving basis, or perhaps based on a request for a separate review by the chancellor. UNC Charlotte, for example, includes a review of certain components of the athletics enterprise by the university's internal auditor on an annual basis.

B. *Board of Governors Review:* At least annually, the Board of Governors should review a report from the president on the progress of each institution in terms of academic success (such as the APR) and academic integrity of its athletics programs. The University of North Carolina is a national leader across a range of vital characteristics of the public university; strong, visible reviews will make an important statement about our system and will further support the work of the chancellors to integrate athletics and academics.

C. *General Administration Involvement:* Because so many pressures exist to be competitive—and sometimes to ignore the reality of what happens in big time college sports—the president and vice presidents of UNC must be the strongest allies of the chancellors. Regular discussions with the chancellors and provosts of constituent institutions can help to heighten the awareness of the risks and disseminate the best practices across the system. Additionally, regular meetings and discussions among UNC system athletics directors should be conducted and should include a discussion on academic integrity. The Task Force was impressed by the range of strong, effective practices already used among the constituent institutions. This will assist the president in conversations with the Board of Governors. In addition, we suggest that the UNC system encourage constituent institutions to adopt many of the effective practices in this report. Specific examples include:

- i. Effective practices at UNC-Chapel Hill, NC State, and UNC-Charlotte to integrate academic support staff into the evaluation of recruits
- ii. ECU's Academic Success Committee
- iii. N.C. A&T's Student-Athlete Mentor Program
- iv. The Provost's Athletic Roundtable at N.C. State
- v. Innovative practices for academic support staff and tutors at the University of Alabama - Birmingham

D. *Expectations for Coaches:* While chancellors and Boards of Trustees largely determine coaches' contracts and expectations, the worst pressures for competitiveness frequently come at the local level. Clear statements of support by the Board of Governors and President regarding the responsibility and accountability of coaches—especially in the areas of academic success and compliance—can be of significant help to the chancellors. The board should consider guidelines for coaches' contracts that address the coaches' responsibility for appropriate team academic performance measures and accountability for violations of academic integrity.

3. Funding

Outside of the BCS athletics programs, adequate funding for the recommendations of this report is almost universally an issue. The issue is magnified considerably for smaller universities that do not enjoy TV contracts, large conference distributions, or other annual revenue streams. We have shown that revenues are ten times higher (or more) at the BCS schools than at many constituent institutions. This makes vital functions such as strong compliance reviews, academic support (with all the required training and monitoring necessary), and other elements of the academic infrastructure much harder to realize.

The Task Force recognizes the need for additional revenues for many North Carolina universities. A portion of state appropriations could be considered for use at the General Administration to help support constituent universities to achieve or enhance the recommendations of this report. Additionally, as stated throughout

the report, it is our recommendation that critical support areas, such as academic services and compliance, have the opportunity to compete for available funding during the athletics department's resource allocation process. Just as a new or existing sport would have the chance to compete for such resources, we recommend that vital support functions have the same opportunity.

We also encourage the president and Board of Governors to identify additional funding options, including private donations, to ensure more resources are available to constituent institutions, and especially to those universities with smaller athletic expenditures.

UNC Task Force on Athletics and Academics

Steve Ballard (chair)

Chancellor
East Carolina University

Brian Battle

Senior Associate Athletic Director
UNC Greensboro

Charlie Cobb

Athletic Director
Appalachian State University

Thomas Conway

Vice Chancellor & Chief of Staff
Fayetteville State University

Jack Evans

Former Faculty Athletics Representative
UNC Chapel Hill

Lisa Hibbs

Athletic Academic Services
UNC Charlotte

Earl Hilton

Athletic Director
NC A&T State University

Rebecca Nelms Keil

Coordinator for Athletics
UNC Asheville

Carrie Leger

Associate Athletics Director
for Academics & Student Services
North Carolina State University

Bruce Mallette

Senior Associate Vice President
Academic & Student Affairs
UNC General Administration

Ingrid Wicker McCree

Athletic Director
North Carolina Central University

Charlie Nelms

Chancellor
North Carolina Central University

Angelia Nelson

Assistant Athletic Director
Elizabeth City State University



August 31, 2012

MEMORANDUM

TO: Members of the Board of Governors

FROM: Tom Ross

SUBJECT: Implementation of the recommendations of the UNC Task Force on Athletics and Academics

At your August 2011 Board meeting, Chancellor Steve Ballard outlined the recommendations of the UNC Task Force on Athletics and Academics, which I appointed in January 2011 and which he chaired. Since that time, I have sought feedback and additional input from our chancellors and athletic directors and have discussed with others the recommendations included in the report. After weighing all the input received – some of which varied from the recommendations - I have concluded that the integrity of our academic enterprise is best served by implementing all of the Task Force recommendations. I have provided below for your information a summary of the recommendations and action steps that have been or will be taken to implement them. I am deeply appreciative of the work done by Chancellor Ballard and the other members of the Task Force.

A. Summary Recommendations from the Task Force

1. Integration of Athletics Programs with the Academic Enterprise

The Task Force recommended frequent communication with institutional Boards of Trustees and regular public discussions on the topic of athletics. It further recommended the inclusion of athletics leaders in the campus's executive leadership team, the need for athletic compliance offices to report to an individual or office outside of the department of athletics, and the need for academic support services and tutoring for student-athletes to be under the auspices of Academic Affairs.

Since our campuses have different reporting structures, the athletic directors recommended that the reporting lines for compliance offices and academic support services be left to the discretion of each campus. After giving their advice considerable thought, I have chosen to concur with the Task Force and will require that the chancellors report to me by December 31, 2012, on the steps they have taken to ensure that the Compliance Office reports to the chancellor (or the chancellor's non-athletics department designee) and that academic support services and tutoring are placed under the purview and responsibility of Academic Affairs or another appropriate unit outside the athletic department.

2. System Oversight and Monitoring

- (a) *Early Warning Toolkit*: The Task Force recognized that the NCAA's FLAG program (Facilitating Learning and Achieving Graduation) is a potential external resource that could aid institutions as they work to mitigate any academic risks of student-athletes. FLAG is a prototype program now under development by the NCAA specifically for use by NCAA Division I schools. FLAG will provide participating institutions with tools to help increase the efficiency of their current services (including academic support and life-skills programs) and to make informed decisions regarding recruiting, admissions, and program resources (e.g., staffing and budget). When fully implemented, the FLAG program will provide three modules: i). assessing individual student-athlete risk; ii). assigning suggested support services, based on the student-athlete's specific risk factors; and, iii). evaluating the overall effectiveness of the institution's student-athlete support services.

While our Division I schools may choose to use the FLAG program when it is fully developed, all UNC campuses—regardless of classification—must take appropriate measures to have in place an “early warning toolkit” to monitor class attendance, participation in tutorials and study halls, grades on class assignments, and other measures that assess performance of student-athletes in the classroom. Chancellors will also be directed to report to me on steps taken to assure these measures are in place as part of their December 2012 submissions.

- (b) *Academic Integrity Review*: The Atlantic Coast Conference (ACC) requires periodic integrity reviews for all member schools, and the Task Force recommended that non-ACC schools undergo similar reviews. I have accepted this recommendation and have asked Vice President Bruce Mallette to propose a format to be followed by the campuses in executing integrity reviews.

As a condition of providing campuses the option to accept advertising for the North Carolina Education Lottery at athletic venues, I have required that 5% of the net proceeds from any lottery advertising contracts be forwarded to General Administration to be used to help offset the costs of these reviews.

- (c) *Board of Governors Review of Athletics*: The Task Force recommended that the Board of Governors review annually a report from the President on the progress of each institution in promoting academic success (such as the APR) and the academic integrity of its athletics programs. The first report would be due in February 2013.

I agree with this recommendation and will ensure this report is provided to you.

- (d) *General Administration Involvement*: The Task Force observed that regular discussions with the chancellors and provosts could heighten the awareness of potential risks and help disseminate best practices across the system. Additionally, it recommended

regular meetings and discussions among UNC system athletics directors, including ongoing discussions on academic integrity.

I support these recommendations and will lead regular discussions of athletics issues at the meetings of the chancellors. In addition, Senior Vice President Ortega will lead regular discussions at meetings of the provosts and I will ask Dr. Mallette to convene, at minimum, an annual meeting of athletics directors, possibly attended by others as needed. Additionally, Dr. Mallette will work with the athletic directors to identify other groups, such as the directors of academic support programs, who could benefit from regular interaction and the sharing of best practices.

- (e) *Expectations for Coaches*: The Task Force recommended consideration of guidelines for coaches' contracts that address the coaches' responsibility for appropriate team academic performance measures and accountability for violations of academic integrity.

As you know, I appointed a Committee on Best Practices for Head Coach and Athletics Director Contracts, which has now submitted a set of recommendations. That report is attached and included by reference in this memorandum. I agree with these recommendations and intend to implement them.

3. Funding

The Task Force recommended that critical support areas, such as academic services and compliance, have the opportunity to make their needs for appropriate levels of funding known during campus resource allocation processes. It further recommended that the President and Board of Governors work to ensure that appropriate resources are made available.

While I agree with these recommendations in principle, I would also note that all campuses that have athletics programs must consider such costs an integral part of operating those programs. As mentioned earlier, I have already pledged a portion of net proceeds from lottery advertising contracts to support athletic integrity reviews in Recommendation A.2.c.

B. Primary Risks and Control Strategies Identified by the Task Force

In addition to the summary recommendations outlined above, the Task Force report identified other specific risks, as well as strategies for helping to address those risks. I support the recommendations of the Task Force as summarized below. It should be noted that the NCAA certification and self-study process (discussed in numbers 5 and 6 below) is being reformed by the NCAA.

1. The chancellor must be aware of the process for admitting at-risk student-athletes and be an active participant in the admission of exceptions.

Board policy now requires that the campus process resulting in an exception include faculty participation, with the final authorization made by the chancellor. Dr. Ortega's "Academics First Workgroup" will soon recommend language to clarify the definition of "exception."

2. Campuses should track the academic progress of all student-athletes (and non-student-athletes) who are admitted as exceptions beyond their freshman year in order to determine if the institution is being successful at retaining and graduating such students.
3. Campuses should conduct an analysis of each individual athletic team to determine which teams are admitting the largest percentage of student-athletes who are academically less prepared. If the academic record of a team is not consistent with the standards on that campus (e.g., lower retention rates, inadequate progress towards degree, etc.), then those teams should be given less flexibility during the admissions process than those teams that have demonstrated a track record of appropriately supporting that group of student-athletes.
4. Coaches and athletics departments should be held accountable for ensuring that full evaluations are conducted of the prospective student-athletes they recruit. In cases where a prospective student-athlete has previously experienced behavioral problems or academic issues, involvement of faculty and academic support personnel is recommended during on-campus visits.
5. All UNC institutions should strive to have all athletics academic support units achieve Program Certification from the National Association of Academic Advisors for Athletics (N4A). Additionally, academic support units should have faculty advisory committees.
6. All institutions are capable of having their lead athletics academic staff member achieve Individual N4A Professional Certification. All campuses already have a regular NCAA self-study requirement, and that should serve as the foundation for the review. The N4A certification is a supplemental review that has merit and should be completed.
7. Student-athletes who have exhausted their athletic eligibility, chosen to leave the team, or been injured should receive the same set of academic support services as provided to eligible and competing student-athletes.
8. All coaches should be held accountable for the academic success of their student-athletes and understand that they are instrumental in the academic success of student-athletes.

9. Regular open discussions about ethical standards should be held with individuals who work with student-athletes. Codes of conduct must be discussed with all student-athletes during the orientation period and periodically thereafter.
10. The recruitment of both full-time and part-time academic support staff should include a careful screening process to ensure that people with the highest level of integrity are hired. Individuals providing tutorial support to student-athletes should go through a training session prior to the first tutoring session and should receive continued training throughout their employment. Academic support professionals must be trained on the NCAA progress-toward-degree requirements and all relevant academic legislation. All staff who have significant contact with student-athletes – including tutors, facility monitors, mentors, and many others – must sign a pledge that they will comply with all NCAA rules, report all possible violations, and ensure that a student-athlete’s work is his/her own.
11. Additionally, as a means to constructively evaluate and improve academic support programs, campuses must seek feedback to provide to tutors and academic support program staff from student-athletes, coaches with whom there is working contact, faculty with whom there is working contact, and the academic support administrator to whom the staff member reports.
12. Chancellors must ensure that there is a compliance and infraction investigation and reporting structure for which a senior administrator outside of the department of athletics is accountable.

I believe that the steps we have taken and continue to take in response to the recommendations of the Task Force on Athletics and Academics will help strengthen the oversight of athletics and improve the academic support provided to student-athletes. I am confident that our institutions will benefit from implementing the recommendations outlined above and from sharing identified best practices. I appreciate your attention to these matters and your support of these efforts.

**THE REPORT OF THE
UNC BOARD OF GOVERNORS ACADEMIC REVIEW PANEL**

FEBRUARY 7, 2013

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APPENDIX

SELECTED DEFINITIONS AND ABBREVIATIONS¹

The following are selected terms and abbreviations used in this report and their definitions, which clarify the terms' particular meanings within the report:

Academic Advisors – individuals in the Academic Advising Program in the College of Arts and Sciences and the General College responsible for working with students to discuss and evaluate a student's academic course load and desired area(s) of study for each term and his/her overall collegiate career.

Academic Counselors – Academic Support Program for Student-Athletes employees assigned to a group of student-athletes to assist them in achieving their academic goals and remaining compliant with NCAA and ACC regulations.

Academic Support Program for Student-Athletes (“ASPSA”) – a constituent program of Center for Student Success and Academic Counseling which offers additional academic assistance to student-athletes to meet the goal of keeping student-athletes on track for graduation while balancing the demands of their schedules.

AFAM Department – Department of African and Afro-American Studies at UNC-Chapel Hill.

Course - (sometimes used interchangeably with “class”) – an academic offering for a particular subject. Courses are scheduled within the overall academic offerings each term; multiple sections can be offered, led by one or more instructors.

Course Irregularity - (sometimes used interchangeably with “academic anomaly”) – a course section or student grade for which the establishment of the course section, method of instruction, or assignment of grades was found to differ from the expected standards of how these academic, or the related administrative, processes are completed within the University. This term encompasses all categories of course irregularities that have been defined in one or more of the investigative reports under review (e.g., aberrant courses, courses taught irregularly, unauthorized grade changes).

Faculty Athletics Committee (“FAC”) – a committee of faculty members that advises the chancellor on athletics, including the academic experience of varsity athletes, athletic opportunities for members of the UNC-Chapel Hill community, and the operation of the athletic program.

Faculty Athletics Representative (“FAR”) – a member of the faculty who serves as voting delegate to the NCAA and the Atlantic Coast Conference. At UNC-

¹ To maintain consistency where possible, some of the definitions in this section are adapted from the December 19, 2012, University of North Carolina at Chapel Hill Academic Anomalies Review Report of Findings prepared by former Governor James G. Martin, Ph.D. and Baker Tilly, at pp. 17-24, Tab 4.

Chapel Hill, the FAR serves as an advisor to the chancellor and director of athletics and as a liaison to the faculty.

Faculty Executive Committee (“FEC”) – a legislative body of faculty which makes educational policy decisions, prescribes requirements for programs of study, and advises the chancellor, administrators, and the student body regarding student conduct and discipline.

Grade Change – the process of changing the initial grade, either temporary or permanent, assigned to a student on the course’s grade roll. The grade change process is completed through the submission of a grade change form to the Office of the University Registrar.

Independent Study – the pursuit of a topic of interest by a student (generally in their major or minor), under the supervision of a faculty member with expertise related to the topic.²

Independent Study Task Force – task force formed in September 2011 by Senior Associate Dean for Undergraduate Education Bobbi Owen to review independent study and directed reading courses across the College of Arts and Sciences.

Instructor of Record (“IOR”) – the approved university instructor assigned to teach each course section and responsible for the completion, approval, and submission of grade rolls and any required grade change forms.

UNC Task Force on Athletics and Academics (“President’s 2011 Task Force”) - task force created by UNC President Thomas Ross in January 2011 to 1) identify and prioritize institutional risks in intercollegiate athletics related to academic integrity and NCAA compliance; and 2) review and propose best practices related to these risks with special emphasis on academic support services and tutoring for student-athletes.

Term – the defined timing assigned to each period for which a course section is offered. For the University, existing terms are Fall semester, Spring semester, Summer Session I, and Summer Session II.

² This definition is adapted from the Independent Study Task Force Report, Tab 2, p. 11.

INDIVIDUALS INTERVIEWED

The UNC Board of Governors Academic Review Panel interviewed the following individuals during the course of its review:

Steven Bachenheimer
Professor, Department of Microbiology and Immunology
The University of North Carolina at Chapel Hill

Jan Boxill
Chair of the Faculty Council
The University of North Carolina at Chapel Hill

Lissa Broome
Wells Fargo Professor of Banking Law
Faculty Athletics Representative
The University of North Carolina at Chapel Hill

Lawrence “Bubba” Cunningham
Director of Athletics
The University of North Carolina at Chapel Hill

Chris Derickson
University Registrar
The University of North Carolina at Chapel Hill

Michael Gerhardt
Professor, School of Law
The University of North Carolina at Chapel Hill

Karen Gil
Dean of the College of Arts and Sciences
The University of North Carolina at Chapel Hill

Stephen Farmer
Director of Admissions
The University of North Carolina at Chapel Hill

Jonathan Hartlyn
Senior Associate Dean for Social Sciences and Global Programs, College of Arts and Sciences
The University of North Carolina at Chapel Hill

Laurie Maffly-Kipp
Professor, Department of Religious Studies
The University of North Carolina at Chapel Hill

James G. Martin, Ph.D.
Former Governor of North Carolina

Bobbi Owen
Senior Associate Dean for Undergraduate Education, College of Arts and Sciences
The University of North Carolina at Chapel Hill

Joy Renner
Clinical Associate Professor, Department of Allied Health Sciences
Chair of the Faculty Athletics Committee
The University of North Carolina at Chapel Hill

Eunice Sahle
Chair, Department of African and Afro-American Studies
The University of North Carolina at Chapel Hill

Leslie Chambers Strohm
Vice Chancellor and General Counsel
The University of North Carolina at Chapel Hill

Raina Rose Tagle
Partner
Baker Tilly

Holden Thorp
Chancellor
The University of North Carolina at Chapel Hill

Harold Woodard
Associate Dean and Director of the Center for Student Success and Academic Counseling
The University of North Carolina at Chapel Hill

Jan Yopp
Dean of the Summer School
The University of North Carolina at Chapel Hill

1. EXECUTIVE SUMMARY

In June 2012, the UNC Board of Governors (the “Board”) was briefed by Chancellor Holden Thorp and others about serious and sustained academic irregularities related to courses that were either not taught, requiring only the submission of a paper, or not taught properly, in the Department of African and Afro-American Studies at UNC-Chapel Hill (the “AFAM Department”). In addition to the irregular courses, it had also been determined that grade entries and grade changes with respect to certain courses in the AFAM Department had been made without proper faculty authorization. Even though these course irregularities¹ that had been uncovered at that time had ceased, and appeared to be traceable to the conduct of two individuals who were no longer employed at the university, University of North Carolina President Thomas W. Ross and the Board were deeply concerned about the facts and circumstances surrounding these issues, which came to light in the context of an NCAA investigation of the football program at UNC-Chapel Hill. As a result, President Ross and then Board Chair Hannah Gage appointed this Panel, which was later charged with independently reviewing the campus-based response to the unfolding scandal.

Since that time, this Panel has learned a great deal, and its scope of inquiry has been somewhat broadened as a natural result of conducting an in-depth review. Essential to the work of this Panel, as outlined in the original charge, was the careful and

¹ Various investigators have developed definitions to differentiate these course irregularities and practices. This Report does not adopt any one definition, but, where necessary, makes reference to terms that have been defined in one or more of the investigative reports under review.

independent assessment of the adequacy and completeness of the campus-based investigations and remedial measures that have been initiated to date. During the course of the Panel's work, it met on 7 occasions, reviewed five separate campus-initiated investigative reports and voluminous supporting materials, and interviewed nearly 20 individuals related to these reports, many of them on numerous occasions. The investigative reports reviewed were:

1. The May 2, 2012, Hartlyn/Andrews Review of Courses in the Department of African and Afro-American Studies (the "Hartlyn/Andrews Report") (Tab 1);
2. The April 10, 2012, Independent Study Task Force Report (Tab 2);
3. The July 26, 2012, Report of the Special Subcommittee of the Faculty Executive Committee (Tab 3);
4. The December 19, 2012, Report of Findings of the Academic Anomalies Review prepared by former Governor James G. Martin, with the assistance of Baker Tilly (the "Martin Report"), with addendum provided January 25, 2013 (Tab 4); and
5. The December 19, 2012, Baker Tilly Report Addressing Plans to Enhance Academic Policies, Processes, Procedures and Systems (the "Baker Tilly Report") (Tab 5).

At the heart of all these investigations were actions clearly traceable to two former employees in the AFAM Department: the long-serving chair, Dr. Julius Nyang'oro, and the long-time departmental office administrator, Deborah Crowder, who together participated in the offering and proliferation of courses that failed to provide enrolled students with a rigorous and meaningful educational experience.

This fundamental academic failure affected students who were athletes and students who were not athletes, alike. Through comprehensive analysis of the 172 anomalous courses found to have occurred from the fall of 2001 through the second summer session of 2012, Baker Tilly found that 44.9% of the total student enrollments in the anomalous course sections were student-athletes, and 55.1% were not student-athletes. In a similarly distributed cluster grouping of 172 courses that were cleared of any irregularity, 48.9% were student-athletes, and 51.1% were not athletes. Baker Tilly further determined that there were more anomalous courses with no student athletes enrolled than there were with only student athletes enrolled. Regardless of the composition of the classes, however, or the characterization of the scandal as academic or athletic, the Panel believes that it was inexcusable for any student to have been deprived of a meaningful educational experience.

We may never know whether some student-athletes were advised to enroll in the irregular courses specifically as a mechanism to help preserve their athletic eligibility, but no evidence has been found to support a conclusion that a conspiracy or collusion existed between the Athletic Department and the Academic Support Program for Student Athletes (“ASPSA”), on the one hand, and the two complicit former employees in the AFAM Department on the other hand. It is, however, reasonable to assume that many students – athletes and non-athletes alike -- enrolled in these irregular AFAM Department courses expecting to achieve good grades with little rigor.

The fact that these improper courses extended over a 14-year period without detection is extremely troubling. Imperfect institutional processes and systems contributed substantially to the university’s failure to detect and stop these irregular

courses and unauthorized grading practices. There was no process in place that required a periodic performance review of the departmental chair, so long as that individual remained as chair. There was no review of the department chair's course load or course requirements by his supervisors. There were no policies limiting the number of independent study courses that a faculty member could teach or that defined the responsibilities of faculty members teaching in an independent study format.

The Panel concludes that these and other serious institutional failures cannot be traced to any individual. The system vulnerabilities that were documented in the various reports and explained at length by many who were interviewed by this Panel existed both in the academic sector, which enabled the irregularities to flourish over many years, and in the athletic sector, where some academic counselors guided student-athletes into the courses because of their flexible scheduling and minimal requirements. The potential for problems in this area was heightened by the fact that the ASPSA had strong ties to the Athletic Department, as well as to academic affairs. UNC-Chapel Hill has acknowledged the potential for problems in this reporting structure, and has transferred the sole supervision of the ASPSA to Academic Affairs. President Ross has also mandated this change in reporting structure for all UNC schools with intercollegiate athletics programs.

After reviewing the multiple and complementary campus-based investigations described in and attached to this Report, and with the delivery of the Martin and Baker Tilly Reports, the Panel has concluded that all necessary forensic study and analysis have been completed. This belief is based, in part, upon the assurances by Baker Tilly and Governor Martin that they were provided "unfettered" access to confidential information, were denied no data, and did not believe that any additional information would enable

them to expand their reported findings. Based upon the presented evidence, the Panel now knows to a reasonable level of certainty, what happened, how it happened, and how it continued undetected for so many years. Although some additional information may yet emerge, the Panel believes that further forensic review will not be productive. This conclusion should not, however, signal this Panel's complete satisfaction with all of the answers it has received. It is still difficult to comprehend why no one came forward effectively to identify and attempt to stop this past academic misconduct. It is frustrating that we may never know.

Perhaps of greater importance now than what we have learned (or failed to discern) through these investigations of past abuses, is the Panel's confidence that the Chapel Hill campus has responded strongly to secure its academic enterprise through the implementation of robust procedures and other measures that – had they existed years earlier – could have mitigated or even prevented the serious breaches of academic integrity that have so seriously damaged the institution's reputation. As noted above, the campus has significantly strengthened Academic Affairs oversight of the education of student-athletes. In addition, UNC-Chapel Hill has taken numerous other steps, including:

- (1) establishing new departmental governance structures;
- (2) adopting monitoring systems to ensure standard practice in handling course syllabi;
- (3) annually reviewing faculty teaching assignments;
- (4) creating and using a new centralized data base that will allow only authorized access to grades and grade changes, and monitoring of suspicious clustering;

- (5) restricting independent study courses to juniors and seniors with a GPA of 3.0 or higher;
- (6) limiting faculty to no more than 2 independent study students per term; and
- (7) requiring the Summer School to ensure that faculty are aware of teaching time frames and their required course structures.

The Panel also acknowledges the steps that President Ross has already taken and recommends that a number of the corrective measures and process improvements that are being adopted at UNC-Chapel Hill be considered for application across the greater University of North Carolina to help ensure academic integrity at all of this state's public universities. Current campus and system-level measures and protocols are itemized in an attachment to this Report entitled "Campus and System-Level Actions Related to UNC-Chapel Hill Course Irregularities." (Tab 6)

The improper and unethical actions of two former employees dishonored an entire university. Institutional systems failed to detect and prevent these actions. We know a great deal more today than we did in August of 2011. We also know that some questions will probably never be answered. The time has come, however, to move ahead with utmost vigilance to be sure that nothing like this ever occurs again at UNC-Chapel Hill or at any of our universities.

2. BACKGROUND AND CHARGE

At the Panel's first meeting, held on July 20, 2012, President Ross charged the Panel:

- To review and assess the investigative work done by the Chapel Hill campus related to the issues that were found to exist in the Department of African and Afro-American Studies;

- To review and assess the actions already taken and proposed on the campus to remedy the problems identified in the Department of African and Afro-American Studies and protect against any similar problems in all departments throughout the entire campus; and
- To consider whether the campus had done as thorough and diligent an investigation as feasible and whether the steps taken and proposed by the campus were reasonable and adequate to protect the University's academic integrity and help prevent a similar situation from occurring again;
- To review all reports and supporting documents pertaining to the issues identified and meet with the authors of those reports, review other relevant materials, and meet with other staff as appropriate and necessary to assess investigative protocols, methodologies, and conclusions, as well as actions taken and planned; and
- To review these serious matters thoroughly and to report to the President and the Board of Governors after the work had been completed. In the event it concluded that any further action was needed, the Panel also was charged to offer its recommendations for additional steps to be taken.

The Panel was directed by Board Chair Peter Hans to be independent, objective, and thorough. It was instructed to probe deeply and to come down on the side of integrity, academic rigor, and accountability.

3. PANEL COMPOSITION AND SUMMARY OF PROCEEDINGS

The following members of the Board of Governors were appointed to the Panel: Louis Bisette, Chair; Walter Davenport; James Deal; Ann Goodnight; and Hari Nath.

The Panel heard presentations from administrative officers and faculty of UNC-Chapel Hill during six meetings, and carefully reviewed reports and hundreds of pages of materials provided by the presenters. Members asked many questions and sought additional information and context for the issues under review. Collectively, panelists spent hundreds of hours in meeting preparation and attendance, and in review of reports, interview transcripts, policies and procedures, and other relevant materials. The Panel also attended a meeting of the UNC-Chapel Hill Board of Trustees and heard presentations and reviewed the extensive report prepared by former Governor James Martin and representatives of the Baker Tilly firm working with him. The Panel held a separate meeting at which it interviewed Governor Martin and Raina Rose Tagle a partner with Baker Tilly. Rose Tagle appeared before the Panel again on January 25, 2013, to present an Addendum to the Martin Report, which focused on an analysis of the proportion of student-athletes in the anomalous courses in comparison to non-athlete students.

A timeline of key milestones² related to the irregularities identified within the AFAM Department is included for context:

² In its preparation of this timeline, the Panel reviewed and relied on a “Timeline of Actions Related to Course Irregularities in African and Afro-American Studies, 2010-Present” prepared by campus personnel, see Tab 7. The detailed campus timeline is maintained and updated at academicreview.unc.edu.

Timeline of Key Events:
Investigations of Course Irregularities in
UNC-Chapel Hill's African and Afro-American Studies Department

September 2009	Deborah Crowder retires from UNC-Chapel Hill as Departmental manager.
July 2010	NCAA and UNC-Chapel Hill begin investigating student-athletes' receipt of impermissible benefits. UNC-Chapel Hill discovers and reports to the NCAA academic issues related to a former student tutor and academic mentor.
August 2010	UNC-Chapel Hill announces investigation of possible academic misconduct related to NCAA football case.
June 2011	UNC-Chapel Hill receives notice of allegations from the NCAA related to its football program.
July 2011	Student-athlete's lawsuit against UNC-Chapel Hill and the NCAA reveals a 2009 Swahili 403 paper that allegedly was plagiarized. Dr. Julius Nyang'oro, Chair of the Department, is listed on the paper as the course instructor.
August 2011	<p>A news article reports that an unnamed source had provided a reporter with what was alleged to be a partial transcript from a former UNC-Chapel Hill football player.</p> <p>UNC-Chapel Hill receives media requests for information regarding student-athletes and courses within the Department of African and Afro-American Studies.</p> <p>UNC-Chapel Hill notifies the NCAA of potential new issues related to student-athletes and convenes an internal working group comprised of Jack Evans, a retired professor in the Kenan-Flagler Business School; Jonathan Hartlyn, Senior Associate Dean for Social Sciences and Global Programs; and Leslie Strohm, University Counsel. The group</p>

works with the NCAA and identifies serious concerns with courses in the Department.

Dr. Nyang'oro resigns as Department chair.

- September 2011
- Senior Associate Deans Jonathan Hartlyn and William Andrews begin review of all courses offered in the AFAM Department from the summer of 2007 through the summer of 2011.
- Senior Associate Dean for Undergraduate Education Bobbi Owen forms task force to review independent study and directed reading courses across the College of Arts and Sciences.
- UNC-Chapel Hill completes strategic planning for Academic Support Program for Student-Athletes (ASPSA) and begins to implement changes.
- October 2011
- UNC-Chapel Hill appears before the NCAA Committee on Infractions with respect to matters identified by the NCAA in its June 2011 notice of allegations.
- November 2011
- College of Arts and Sciences Dean Karen Gil and Senior Associate Dean Hartlyn meet with Chief of the University's Department of Public Safety about unauthorized signatures on grade rolls.
- December 2011
- UNC-Chapel Hill appoints new AFAM Department Chair, Eunice Sahle.
- College of Arts and Sciences implements new policy for grade change forms.
- Spring 2012
- The Educational Policy Committee initiates a study of university-wide policies for course syllabi.
- February 2012
- Dr. Nyang'oro relinquishes his tenured faculty position and resigns effective at the end of the school year.

March 2012	NCAA announces ruling regarding violations involving football program.
April 2012	Independent Study Task Force releases report and recommendations.
May 2012	UNC-Chapel Hill releases Hartlyn/Andrews Report and Independent Study Task Force Report. Summer School implements new policies and practices to monitor teaching assignments. UNC-Chapel Hill requests SBI assistance reviewing Dr. Nyang'oro's conduct. College of Arts and Sciences implements individual learning contracts for independent study courses. College of Arts and Sciences implements standard course numbering system. College of Arts and Sciences begins use of ConnectCarolina database, which includes student and course records.
June 2012	President Ross and Board Chair Gage appoint a Panel of Board members to review adequacy of UNC-Chapel Hill's investigative work and remedial measures.
July 2012	Faculty Executive Committee releases report on internal reviews of AFAM Department courses and independent studies. BOG Academic Review Panel convenes.
August 2012	UNC-Chapel Hill asks former Governor James Martin, with support from Baker Tilly, a national advisory firm, to lead an independent review to address questions of further academic anomalies. Baker Tilly also is asked to assess the campus's system enhancements designed to address concerns.

Chancellor Thorp requests Association of American Universities President Hunter Rawlings' assistance in examining the proper future relationship between academics and athletics at Carolina.

Fall 2012

ASPSA revitalizes Faculty Advisory Committee.

UNC-Chapel Hill implements requirement that all student-athletes meet with their primary academic advisors at least once each year to review programs of study. Academic advisors in the College of Arts and Sciences and the professional schools now have sole responsibility for ensuring student-athletes' coherent program of study, satisfaction of degree requirements, and promoting progress toward graduation. ASPSA academic counselors complement work of academic advisers by monitoring student-athletes' classroom performance and providing guidance on NCAA and ACC regulations.

December 20, 2012

Governor Martin presents his report to the UNC-Chapel Hill Board of Trustees. Baker Tilly issues its report assessing system enhancements.

January 2013

Governor Martin and Baker Tilly reissue the Martin Report with Addendum.

4. REVIEW OF INVESTIGATIONS AND REPORTS

The Panel reviewed five separate investigations and reports stemming from these investigations. In addition to evaluating the reports, the Panel also considered and assessed the specific steps that have already been initiated or are planned for implementation by the campus to protect academic integrity and ensure that abuses such as occurred cannot happen again. The Panel questioned the reports' principal authors and reviewed supporting documentation considered as a part of those investigations. It was not this Panel's charge to re-do the work of any of the campus-based or independent reviews that have been completed. Its approach, therefore, was to test and evaluate the

sufficiency of the investigations and remedial measures from the broader perspective of where we are today.

a. *Campus Review of Irregular Courses in the Department of African and Afro-American Studies (“Hartlyn/Andrews Report”)*

The Panel received and considered the May 2, 2012, Report authored by Jonathan Hartlyn, Senior Associate Dean for Social Sciences and Global Programs, and William Andrews, Senior Associate Dean for Fine Arts and Humanities (“Hartlyn/Andrews Report”). The Panel also reviewed and considered the campus timeline and materials provided by Karen Gil, Dean of the College of Arts and Sciences (Tabs 8 and 9). Senior Associate Dean Hartlyn addressed the Panel on numerous occasions, along with Dean Gil. (Tab 9) The Panel thoroughly questioned Senior Associate Dean Hartlyn on methodology and findings set forth in the Hartlyn/Andrews Report, and reviewed the voluminous materials relied upon by Hartlyn and Andrews in arriving at their conclusions.

The Hartlyn/Andrews investigation followed an initial review of the irregularities conducted jointly by the campus and the NCAA. The University first notified the NCAA that it had identified potential academic issues involving student-athletes in AFAM courses on August 24, 2011. The campus asked the NCAA to join in an investigation of these issues, and the NCAA agreed to do so. A member of the NCAA enforcement staff traveled to Chapel Hill several times in the fall of 2011 and participated throughout the investigation. Along with the NCAA enforcement staff, a campus internal working group including University Counsel Leslie Strohm, Senior Associate Dean Hartlyn, and former faculty athletics representative Jack Evans, interviewed faculty and staff in the AFAM Department, academic support counselors, and student-athletes who had taken multiple

courses in the Department. Based on this joint review, UNC-Chapel Hill and NCAA staff concluded that there were no violations of current NCAA rules or student-athlete eligibility issues related to courses in the AFAM Department, and, as a result, the NCAA did not add any allegations or raise this issue during the University's appearance in October 2011 before the NCAA Committee on Infractions.³

After the joint work of the internal working group and the NCAA had been completed, Dean Gil asked Senior Associate Deans Hartlyn and Andrews to conduct their review of courses in AFAM. When their work was completed and publicly issued in May 2012, the Hartlyn/Andrews Report was provided to the NCAA.

The Panel believes that the review of the irregularities in the AFAM Department conducted by Hartlyn and Andrews was rigorous and thorough, even though the review only reached back to 2007. The Panel found it significant that the Martin Report, while confirming that improper activities extended over a much longer period, reached conclusions similar to those reached by Hartlyn and Andrews, who had already identified all of the critical issues and those responsible. Governor Martin and Baker Tilly were able to reach back to 1994 only after the subsequent creation of a comprehensive system for analyzing confidential student data that had not been available to Hartlyn and Andrews. Notwithstanding the chronological limitations of their initial review, the Hartlyn/Andrews conclusions were based upon in-depth interviews and analysis and have proven to be sound.

The Hartlyn/Andrews Report made strong recommendations for improvement in the AFAM Department through the adoption of practices and procedures designed to

³ It was after completion of the joint review that Dr. Nyang'oro resigned as chair of the AFAM Department.

prevent the same or similar conduct from occurring again. Those reforms, in conjunction with the additional steps taken by Senior Associate Dean Owen (discussed below), have been implemented by the AFAM Department under its new leadership and with the support of its faculty and the College of Arts and Sciences.

The Panel heard presentations from the new Department Chair, Dr. Eunice Sahle, and other faculty members in the AFAM Department. (Tab 10) Dr. Sahle demonstrated to the Panel's satisfaction that the reforms implemented by the Department and the College will strengthen the Department and protect the academic integrity of its courses and programs. Dr. Sahle's commitment to excellence in teaching, research, and service, and her strong leadership provide a solid basis for the Department to thrive in the aftermath of this terrible chapter. It is absolutely critical, however, in view of past practices that the Department and the College remain vigilant in delivering a high-quality educational experience to all students who enroll in the AFAM Department. This is not the responsibility of one chair alone, but of all members of the faculty, who must be committed to the same mission.

In consideration of the foregoing, the Panel accepts the findings, conclusions, and recommendations found in the Hartlyn/Andrews Report.

b. *Independent Study Task Force Report*

In September of 2011, Dean Gil requested that Senior Associate Dean Owen ask the Administrative Board of the College of Arts and Sciences to develop a stronger and more consistent set of guidelines, applicable in all of its departments, for undergraduate independent study courses and directed reading courses. This request stemmed from the aberrant and irregular courses discovered in the AFAM Department, many of which were

framed as independent study courses. A task force was formed and it issued a report and recommendations in response to Dean Gil's request.

The Panel heard several presentations by Dean Gil and Senior Associate Dean Owen in connection with the work of the task force, the conclusions reached, and the implementation of detailed recommendations made in the Independent Study Task Force Report. (Tabs 9 and 11) The Panel also heard from UNC-Chapel Hill Registrar Chris Derickson, who explained the new technology and processes required for full adoption of the task force's recommendations, particularly those related to course numbering, course identification, and data collection and analysis. The improved policies and practices in independent study extend throughout the campus' undergraduate courses, and many of these recommendations have already been adopted.

In addition, the Panel heard from Dean Jan Yopp, who is responsible for Summer School, including courses taught by faculty from the College of Arts and Science and six professional schools. (Tab 12) She explained the processes applicable to scheduling and planning for summer sessions. She also identified the remedial actions that the summer school program has taken under her leadership in response to the findings of the Hartlyn/Andrews Report.

The Panel believes that the work of the Independent Study Task Force was comprehensive and that the campus has responded appropriately by implementing and progressing toward implementation of many of the detailed recommendations. The Panel recognizes that the task force recommendations may not apply across all disciplines and that the development of necessary technology may require phased implementation of some recommendations. Nonetheless, this appears to be a "best practice" approach

related to independent study and directed reading courses, and should be fully adopted. The Panel further believes that these best practices should be considered for system-wide adoption.

c. *Report of the Special Subcommittee of the Faculty Executive Committee*

On May 14, 2012, Professor Jan Boxill, Chair of the Faculty Council, with support of the Faculty Executive Committee (“FEC”) and the Chancellor, appointed a special subcommittee to address open questions that faculty believed had not been fully explored in either the Hartlyn/Andrews Report or the Independent Study Task Force Report. The subcommittee included Professors Steven Bachenheimer (Microbiology and Immunology), Michael Gerhardt (Law), and Laurie Maffly-Kipp (Religious Studies). The subcommittee was charged with three primary tasks, set forth at page two of its report (“Faculty Special Subcommittee Report”). Between May 21 and June 26, 2012, the special subcommittee met with numerous individuals from across the university, including the authors of the reports reviewed by this Panel.

Supported by Professor Boxill, the three members of the special subcommittee presented their report, findings, and recommendations to the Panel (Tab 13). The special subcommittee found no fault with, or errors in, any of the official reports they reviewed, but they did identify areas of continuing concern. They recommended among other things, that the Chancellor commission an independent examination of the appropriate relationship between academics and athletics at UNC-Chapel Hill. This recommendation was promptly adopted and the effort will be led by Dr. Hunter Rawlings, president of the prestigious Association of American Universities. The Panel expressed appreciation for the work of this special subcommittee, and accepts its report.

The Panel is also encouraged by other ongoing efforts to improve faculty engagement in the unique educational needs of students participating in intercollegiate athletics. The Panel heard a presentation from Professor Joy Renner, current Chair of the Faculty Athletics Committee (“FAC”). She stressed the reinvigorated engagement of the FAC under her leadership and the FAC’s focus on monitoring existing systems, policies, and organization related to academics; reviewing present and past academic outcomes and trends; seeking best practices from academic peers to refine the relationship between academics and athletics; and providing input in the development of new systems and policies to strengthen the student-athlete’s overall academic experience. (Tab 14) These are important and appropriate goals, and the Panel believes it is very important that the FAC remain fully engaged in the future.

In addition to a more robust FAC, the Faculty Athletics Representative to the NCAA and the Atlantic Coast Conference (“FAR”) has committed to working to ensure that academics are central to the student-athlete experience at UNC-Chapel Hill. The Panel heard on several occasions from Wells Fargo Professor of Banking Law Lissa Broome, who is serving in her third year as FAR. (Tab 15) Professor Broome described a number of current initiatives intended to ensure adherence to policies and processes that will restore and maintain academic integrity. At the core of her efforts will be regular and frequent interaction among the stakeholders: athletic director, chancellor, faculty, and administration. Professor Broome stressed her personal and professional commitment to pursue these goals during her tenure as FAR.

The Panel believes that continued close collaboration between the Athletic Department and the FAC and the FAR will be critical to continued faculty engagement in the academic success of student-athletes and the preservation of academic integrity.

The investigations pointed to a question about the proper role of employees in the ASPSA. It seems clear that academic counselors in the ASPSA guided student-athletes into AFAM Department courses during the periods under review, without necessarily knowing that the courses were anomalous. We have seen no evidence, for example, that anyone in ASPSA knew about improper and unauthorized grading practices, or the academic misconduct perpetrated by the two former AFAM Department employees. There appears to be, however, some dispute as to whether questions were ever raised by academic counselors or others in the ASPSA about “paper-only” courses that were nominally listed as lecture courses. This Panel acknowledges the open question about what might have occurred years ago, but believes that it is immaterial to its focus on current practices in both Academic Affairs and the ASPSA that reduce the risk for any such anomalies occurring in the future.

As context for our review, we interviewed representatives from the Athletic Department and the ASPSA about what they are doing now to ensure that their academic support programs for athletes are sound. The Panel heard presentations from Senior Associate Dean Owen (Tab 16), Harold Woodard, Associate Dean and Director of the Center for Student Success and Academic Counseling (Tab 17), and Lawrence R. “Bubba” Cunningham, Director of Athletics. (Tab 18)

The ASPSA is a constituent program in the Center for Student Success and Academic Counseling (CSSAC). As stated in its 2012-2013 Tutor Manual (Tab 19), the

mission of the ASPSA is “to provide collaborative programs and services with campus constituents to support and enhance the overall growth and development of all student-athletes. These programs and services promote personal responsibility, integrity, educational excellence, and successful completion of a meaningful undergraduate degree.” Individual staff members of the ASPSA are assigned to assist student-athletes participating in specific sports. In order to be effective, ASPSA staff must be extremely knowledgeable about NCAA and Athletic Department policies and procedures, in addition to the range of academic requirements of student-athletes.

A strategic planning process for the ASPSA was begun during the 2010-2011 academic year, in part as a response to the ongoing NCAA investigation covering alleged academic misconduct. The strategic planning committee that issued its report on September 1, 2011, included six recommendations “meant to include student-athletes who are well-prepared for college as well as those less well-prepared for college and to strengthen an already strong program staffed by professionals whose goal is academic success for every student-athlete at Carolina.” It is the Panel’s understanding that these recommendations have been adopted and that academic oversight of the ASPSA has been significantly strengthened. (Tab 20)

The Panel is cautiously optimistic that the new reporting structure in the ASPSA, the new policies and practices applicable to counseling and tutoring student-athletes, stronger faculty involvement, tightening of the policies concerning independent study and Summer School courses, and robust training and management of personnel should provide substantial protection against the ever-present challenges to the integrity of the

student-athlete academic experience. The Panel encourages continued improvement and vigilance in all of these critical areas.

d. *Report Prepared by Former Governor James G. Martin, and Baker Tilly*

At a special meeting of the UNC-Chapel Hill Board of Trustees held on December 20, 2012, former Governor James Martin presented findings and conclusions of his independent investigation conducted with the assistance of national consulting firm Baker Tilly. (Tab 21) Martin summarized his essential findings in a December 20, 2012, cover letter presented to the Board of Trustees and Chancellor Thorp. (Tab 4) In addition, Rose Tagle also presented a separate report evaluating the campus' reform measures that had been implemented or were in the process of implementation. (Tab 5)

This Panel was in attendance and heard the presentations and question and answer session with Governor Martin and Rose Tagle. Later on the same day, Governor Martin, Rose Tagle, and another Baker Tilly representative appeared before this Panel. The Panel found both meetings informative and had many questions answered by the Martin team. The review was data driven (including almost five million data elements), but also relied on many personal interviews that allowed for credibility assessment.

The Panel observes that Governor Martin did not find any shortcomings in the Hartlyn/Andrews Report. Rather, he concluded that Nyang'oro's and Crowder's activities, found in the Hartlyn/Andrews Report to have occurred during 2007 to 2011, had actually been occurring over a much longer period of time. Governor Martin concluded that Senior Associate Deans Hartlyn and Andrews had accurately identified the nature of the improper conduct and the responsible parties. Governor Martin and Baker Tilly identified the inception of the academic misconduct and more fully detailed

the course of those activities over time. Both Governor Martin and Rose Tagle observed that at the time of their review, Hartlyn and Andrews did not have available to them the historic confidential student data that was eventually compiled through Baker Tilly's creation of a comprehensive analytical model.

The Martin Report concluded that this academic "malpractice" was uniquely isolated within the AFAM Department. This conclusion was reached after reviewing 172,580 course sections, provided by 12,715 instructors, for 118,611 individual undergraduates over a 14-year period. The Panel found these numbers compelling. In addition, Governor Martin and Baker Tilly investigated what they termed "curious features" in six other departments that emerged from the data review, but found rational explanations for each case.

The Panel met again with Rose Tagle on January 25, 2013, when she presented a January 24, 2013, Addendum to the Martin Report that provided additional data related to the irregular courses. The Addendum offered greater specificity related to improper grade changes, average grades achieved, numbers of student enrollments in the AFAM Department over the period in question, and "clustering" patterns. The data presented in the Addendum, at a more granular level, demonstrated Martin's core finding that the academic misconduct affected student athletes and non-student athletes alike. The Panel had raised a question with Martin and Rose Tagle at its December 20, 2012, meeting about the proportion of student athletes in the irregular courses, and the Addendum addressed those concerns for purposes of this review.

The Panel believes that Governor Martin and Baker Tilly undertook a thorough and comprehensive review of the facts and circumstances surrounding the improper and

unethical activities in the AFAM Department. The Panel acknowledges that the investigators received the campus' full cooperation and broad access to information. Governor Martin did not avoid difficult questions or answers, and he and his team provided an in-depth report, which has been supplemented.

Along with the UNC-Chapel Hill Board of Trustees, this Panel accepts the Martin Report. His Report reflects objectivity, independence and comprehensiveness. In short, he completed the job he accepted, and the Panel believes it unlikely that additional analysis of past events and conduct would yield further material information.⁴

e. *Report Prepared by Baker Tilly Addressing Process Improvements*

In addition to exploring with Governor Martin the evidence surrounding the academic misdeeds dating back to 1997, Baker Tilly also evaluated the remedial measures and other process enhancements that have been identified and are being implemented at UNC-Chapel Hill to help ensure that such serious issues related to academic integrity never arise again. This review was documented by Rose Tagle in a report delivered to the Board of Trustees and Chancellor Thorp.

Baker Tilly's analysis focused on relevant existing campus policies and new processes or procedures implemented in response to the Independent Study Task Force and Hartlyn/Andrews Reports. As outlined in their Report, they identified areas of risk and then assessed whether existing policies and procedures left any gaps in coverage over those identified risks. Based upon the procedures they performed, they were unable to identify "any gaps between the Risks referenced in the Reports and the University's

⁴ The Panel recognizes that certain matters are pending outside its purview, including a criminal inquiry and a review based upon action taken on December 10, 2012, by the Southern Association of Colleges and Schools Commission on Colleges ("SACSCOC").

implementation plans.” Baker Tilly did not conduct an official audit of internal controls related to planned changes to processes or procedures; nonetheless, their “gap analysis” is a strong start. It is incumbent upon UNC-Chapel Hill to evaluate the effectiveness of the continued process improvements as they are implemented over time. It may also be useful for other campuses to conduct their own gap analyses in order to benchmark performance in the area of academic integrity.

The Baker Tilly review should benefit UNC-Chapel Hill and the larger University system. UNC-Chapel Hill has made substantial progress toward developing new processes and procedures that can be used as models for possible adoption by other UNC campuses. The Panel encourages the Board of Governors, the President, and the Chancellors to work together to consider these best practice models for prompt adoption, as appropriate. In addition, Baker Tilly’s risk assessment model and its protocols for gap analysis and evaluation of internal controls applicable to academic integrity should be considered as best practices for reviewing and protecting the academic enterprise. This Panel recognizes that application of such risk assessment tools across all campuses may take time, but believe they should be considered as soon as possible.

5. ONGOING IMPROVEMENTS AND INITIATIVES

We have referred already in this Report to the significant steps that UNC-Chapel Hill has taken in the AFAM Department, across the academic enterprise, and in the ASPSA in order to restore and strengthen academic integrity and to ensure delivery of a sound academic experience to all students. Those steps, as well as measures being implemented on a system-wide basis, are catalogued in “Campus and System Level

Actions Related to UNC-Chapel Hill Course Irregularities in African and Afro-American Studies 2010-2012” at Tab 6. Among the more important steps identified are:

- Restructuring and realignment of the ASPSA under Academic Affairs;
- Tightening of the requirements for independent study courses;
- Development of electronic processes and systems that will end the paper reporting that contributed to the academic misconduct by Nyang’oro and Crowder;
- Development of electronic processes that will permit tracking of suspicious instances of clustering;⁵
- Reemphasis of the roles and contributions of the FAC the FAR;

President Ross created the UNC Task Force on Athletics and Academics in January 2011 to 1) identify and prioritize institutional risks in intercollegiate athletics related to academic integrity and NCAA compliance; and 2) review and propose best practices related to these risks with special emphasis on academic support services and tutoring for student-athletes. (“President’s 2011 Task Force”). The President’s 2011 Task Force issued its report on August 1, 2011, and many of its recommendations are now being adopted across the system. (Tab 22)

⁵ A regular process was implemented in the summer of 2012 to analyze course enrollments for members of all athletic teams at the beginning of each semester and summer term. The results are reviewed by a committee comprised of the Senior Associate Dean for Undergraduate Education, the University’s Faculty Athletic Representative (FAR) to the Atlantic Coast Conference (ACC) and NCAA, and the University Registrar. Each lecture class with student athlete enrollments greater than 20% of the total class enrollment is flagged and reported by the Senior Associate Dean for Undergraduate Education to the dean, or designee, of the college/school offering the course. The dean is required to follow up with the instructor of record for each identified class, and, if necessary, the chair of the department teaching the class, to gather information about the circumstances. The findings are reported to the Senior Associate Dean for Undergraduate Education, who produces a summary report that is shared with the FAR, University Registrar, FAC, and Advisory Committee to the ASPSA.

One of the most important recommendations called for better integration of the athletics and academic enterprises. All UNC chancellors are currently reporting to the President on the steps they have taken and are in the process of implementing to ensure that the athletics compliance office reports to the chancellor (or the chancellor's non-athletics department designee) and that academic support services and tutoring are placed under the purview and oversight of Academic Affairs or another appropriate unit outside of the Athletic Department. The Panel confirmed that these steps have, in fact, been accomplished at UNC-Chapel Hill, and UNCGA is reviewing all campus' reports in order to prepare the 2012 BOG Intercollegiate Athletic Report. UNCGA's October 2012 instructions to the campus (Tab 23) included a new "Section C" developed in response to the President's 2011 Task Force Report recommendations.

President Ross and his staff are also preparing a set of "Academic Integrity Guidelines" for phased implementation by all campuses through 2014. These guidelines stem from the Independent Study Task Force recommendations, recommendations of the President's 2011 Task Force, a review of existing campus policies, and input from campus chief academic officers, academic affairs officers within UNC General Administration, and other stakeholders. They will now take into consideration this Report and the additional guidance summarized in the Baker Tilly Report. We believe that strong guidelines can provide additional protection against academic misconduct, such as occurred at UNC-Chapel Hill in the AFAM Department. The Panel encourages the President to ensure prompt completion, implementation, and appropriate follow through by all campus stakeholders.

6. AREAS FOR FUTURE CONSIDERATION

The Panel is enthusiastic about and welcomes the engagement of the committee to be established by Dr. Hunter Rawlings. Chancellor Thorp has asked Dr. Rawlings to consider broadly the appropriate relationship between athletics and academics in the university. While this work will be conducted at UNC-Chapel Hill, we expect that the ensuing conversation will apply and be of interest to all institutions of higher education in the state and the nation. It is in that context that we ask UNC-Chapel Hill and Dr. Rawlings to give consideration to certain concerns that emerged from the Panel's principal inquiry, but were beyond its scope.

Admissions Policies for Student-Athletes

In order to gain a broader context for the information provided and reviewed, the Panel twice interviewed Stephen Farmer, UNC-Chapel Hill's Director of Admissions, regarding admissions policies applicable to student-athletes. Mr. Farmer provided a range of materials relevant to the work of the Subcommittee on Athletics Admissions, and he responded to numerous questions from the Panel in both open and closed sessions. (Tab 24)

It is not within the Panel's charge to review or address exceptional admissions policies applicable to student-athletes or others, but the Panel is concerned and believes that any student admitted to the University under an exception policy should have the demonstrated ability to be academically successful at the institution. This concern would extend to policies and practices at all campuses where special rules apply to exceptional applicants, and this Panel encourages review of these policies and the practical effects of their application.

7. RECOMMENDATIONS

The Panel acknowledges and supports the meaningful and productive ongoing initiatives both at UNC-Chapel Hill and across the larger UNC system. In addition to the existing initiatives, the Panel recommends consideration by the President and the chancellors of the following measures for possible system-wide application:

- Acquisition and use of Baker Tilly’s model for risk assessment and internal controls applicable to academic integrity as a best practice for reviewing and protecting academics at each campus;
- Development and implementation of systems and procedures similar to those developed for implementation by UNC-Chapel Hill at each campus;
- Adoption of best practice guidelines applicable to the delivery of independent study courses, such as those identified by the UNC-Chapel Hill Independent Study Task Force;
- Establishment of clear requirements for student-athletes to meet with their academic advisors at least once a year to review programs of study;
- Review of exceptional admissions policies to ensure that any student admitted to a UNC campus has the demonstrated ability to be academically successful at the institution;
- Adoption of processes for the annual review by the Chancellor, or his or her designee, of all faculty teaching assignments and enrollments across all academic departments;

- Development of electronic processes that will permit tracking of suspicious instances of clustering, and requiring annual reporting to the Chancellor, or his or her designee; and
- Implementation of strategic planning processes to improve faculty engagement in athletics.

8. CONCLUSION

The Panel has concluded that all necessary investigations and analyses of the past academic misconduct have been completed. With full acknowledgement of what went wrong, we are unanimous in our belief that it is now time for the University of North Carolina to move ahead, to commit to the prompt implementation of effective policies and practices throughout the system, and to remain vigilant and accountable for the stewardship of the academic enterprise throughout the University of North Carolina.

The Panel respectfully submits its Report to President Ross and the UNC Board of Governors in fulfillment of its charge.

Respectfully Submitted,

W. Louis Bissette, Chair

Board of Governors Academic Review Panel

February 7, 2013

**Final Report of the
Athletics Financial Transparency Working Group**

**The University of North Carolina
March 2014**

Working Group Members

Philip Dubois, *Chair*

Chancellor
UNC Charlotte

Shea Browning

Associate General Counsel
Western Carolina University

Charlie Cobb

Director of Athletics
Appalachian State University

Jeff Compher

Director of Athletics
East Carolina University

Lawrence “Bubba” Cunningham

Director of Athletics
UNC Chapel Hill

Kate Henz

Senior Director for Academic Policy and
Funding Analyses
UNC General Administration

Stephen Keadey

Associate University Counsel
UNC Chapel Hill

Michelle Lee

Associate Athletic Director
Senior Woman Administrator
N.C. State University

Diane Moose

Senior Associate Athletic Director
Chief Financial Officer
N.C. State University

Rick Niswander

Vice Chancellor for
Administration and Finance
East Carolina University

Robert Pompey

Vice Chancellor for Business and Finance
N.C. A&T State University

Jonathan Pruitt

Senior Associate Vice President for Finance
UNC General Administration

Thomas Shanahan

Vice President and General Counsel
UNC General Administration

Jody Smith

Associate Athletic Director for Compliance
Senior Woman Administrator
UNC Greensboro

Darin Spease

Senior Associate Athletic Director of
Business
UNC Charlotte

Stacie Tronto

Chief Audit Officer
East Carolina University

Ingrid Wicker

Director of Athletics
N.C. Central University

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Executive Summary

President Tom Ross established the Athletics Financial Transparency Working Group in the Fall of 2013 and tasked it with reviewing the University's policies and governance practices associated with the financial monitoring and oversight of intercollegiate athletics programs. President Ross asked the Working Group to identify the financial information that should be reported to and reviewed by the chancellor and the board of trustees of each constituent institution, and that should be reported to the President and to the Board of Governors. He also asked that the Working Group make recommendations for policies, regulations and other actions that enhance the financial transparency of athletics operations, including athletically-related associated entities, and that provide the information necessary for University leadership to remain apprised of the financial model for athletics programs, to understand the sources that contribute to the athletics budget, and to monitor institutional expenditures.

The Working Group reviewed the existing policies and practices of constituent institutions that relate to the financial oversight of intercollegiate athletics, along with the current financial reporting requirements for NCAA Division I and Division II institutions. The Working Group also reviewed statements and recommendations from the Association of Governing Boards (AGB) that pertain to the financial oversight and governance of intercollegiate athletics and athletically-related associated entities; material from the Knight Commission on Intercollegiate Athletics; applicable provisions of the UNC Policy Manual; and information from the U.S. Department of Education; and information available through the NCAA Financial Dashboard.

The Working Group confirmed that each of the fifteen constituent institutions with intercollegiate athletics programs oversee the financial operations of those programs at the most senior management level, with regular and detailed reporting to the chancellor. Oversight by boards of trustees is accomplished to a greater or lesser degree through a variety of arrangements, including review of information by subject-matter athletics committees, finance committees or audit committees. The Working Group also confirmed that each constituent institution gathers, reports, and has access to detailed financial information concerning athletics programs in connection with standards, regulations and audit and reporting requirements of the U.S. Department of Education, the NCAA, and the UNC Policy Manual.

Based on its review, the Working Group made the following recommendations:

Recommendation 1: The President should adopt UNC system-wide regulations that establish a process for receipt and review of financial reports pertaining to the operation of each constituent institution's intercollegiate athletics program by each Chancellor, each Board of Trustees, the President, and the Board of Governors, as detailed further in the report.

Recommendation 2: Each chancellor and each board of trustees should review the key financial indicators contained in the NCAA Financial Dashboard "Presidential View" for their respective institutions and divisions on at least an annual basis. Such an examination should include data for the most recent year as well as five-year trend data, and allow an explicit benchmark comparison

to be made against data averages for an institution's athletic conference members or other defined peer groups that the chancellor and the board of trustees may wish to determine.

Recommendation 3: The President and the Board of Governors should review the financial indicators contained in the NCAA Dashboard "Presidential View" for each institution on an annual basis, consistent with regulations adopted by the President. Each chancellor should submit a report of the "Presidential View" financial indicators to the President *after* the review by the chancellor and the board of trustees. The President should report the "Presidential View" information from each campus to the Board of Governors.

Recommendation 4: Each board of trustees should annually review with the chancellor the annual budget for intercollegiate athletics, including revenues and expenses, through an appropriate governance structure established by the board and the chancellor.

Recommendation 5: Each chancellor, board of trustees, the President, and the Board of Governors should review athletically related student fees data, including student fee revenue as a share of total operating revenue for athletics, which should be included in an annual report by the chancellor to the board of trustees.

Recommendation 6: The President should appoint a task force to develop for his consideration a set of recommended UNC system guidelines for reporting the collection and use of student fees by constituent institutions to the NCAA.

Recommendation 7: The President should amend the Associated Entity regulation to formalize a requirement for a written operating agreement between each constituent institution and each associated entity.

Recommendation 8: The President should review the Associated Entity regulation and, with appropriate input from chancellors and administrative staff, amend the regulation in a way that will enhance the financial transparency of each associated entity that supports an institution's inter-collegiate athletics program and that affirms institutional control principles and standards as defined by the NCAA and SACS and described in Section II of the report.

Recommendation 9: Each chancellor should affirm that a process is in place to ensure that the annual audit required for each athletically-related associated entity has been submitted and reviewed by the appropriate committee(s) within the board of trustees. The results of these reviews should be shared with the President and with the Board of Governors Audit Committee. Additional steps should be taken to ensure that the chancellor of the approving institution for each athletically related associated entity, in accordance with NCAA principles and SACS standards, has appropriate control and oversight of associated entity finances, which should include regular and thorough reviews of each associated entity's financial information.

Recommendation 10: The chancellor of each approving institution for each athletically related associated entity should receive, review, approve, and report to the board of trustees, at least annually, the operations and capital budget for the athletically related associated entity. The chancellor and the board of trustees should also review the compensation paid to officers and

employees of the associated entity, and any adjustments to such compensation, along with a summary of all fund transfers from the associated entity to the approving institution or to the University.

The members of the Working Group believe that implementation of the ten recommendations outlined in the report will enhance the transparency of the University's intercollegiate athletics programs and provide the chancellors, the boards of trustees, the President and the Board of Governors the information needed to objectively consider the balance between athletics and the academic mission of each constituent institution within the University.

I. Introduction and Charge from the President

President Thomas W. Ross established the Athletics Financial Transparency Working Group to review the financial reporting practices and accountability measures currently employed by the University and its constituent institutions to oversee the financial operations of athletics programs. The President directed the Working Group to undertake the following:

- Review how the constituent institutions account for the funding and financial operations of athletics activities undertaken and/or supported by the campus itself or through its associated entities, including policies and procedures related to financial management and reporting, compliance with federal and NCAA rules and regulations, and auditing and risk management practices related to athletics;
- Review the financial information that the campus reports to the Chancellor, to the Board of Trustees, to the President, and to the Board of Governors related to the funding and financial operations of athletics activities;
- Based on a thorough review, identify the financial information that should be reported to: (a) the Chancellor; (b) through the Chancellor to the Board of Trustees; (c) the President; and (d) through the President to the Board of Governors; and
- Recommend policies and regulations, if necessary, that will: (a) support financial compliance, audit, and risk management practices; (b) increase the transparency of all athletics operations, including associated entities; and (c) affirm and enhance executive and administrative authority and control by institutional leadership, consistent with the principle of institutional control, as articulated by accrediting bodies, athletic conferences, and the Board of Governors.

The Working Group met from Fall 2013 through early 2014 and reviewed the current oversight of athletics financial operations at the constituent institutions. The Working Group identified and reviewed the financial reporting requirements for NCAA Division I and Division II institutions, and considered the types of financial data available to Chancellors associated with meeting those reporting requirements. Working Group members gathered information on the oversight practices by the Boards of Trustees at the constituent institutions, the reporting relationships between the Chancellors and Athletic Directors, and the practices for gathering and reviewing financial information associated with athletics operations. Members also reviewed University policies and regulations applicable to associated entities, and considered the impact and effect of those policies on campus athletics operations and the principle of institutional control. Finally, Working Group members reviewed financial reporting requirements to the U.S. Department of Education.

This report contains the Working Group's recommendations as they relate to the financial oversight of institutional athletics programs, including associated entities. The report begins in Section II with an overview of the governance and oversight of athletics within the University. The financial reporting requirements for intercollegiate athletics, as articulated by NCAA Division I and

Division II rules, are described in Section III of the report.¹ Section IV of the report then considers the types of financial information currently compiled by campuses, identifies the administrators or boards that receive the information, and provides observations as to how the information is used for administrative, governance, and oversight purposes. Section IV also includes detailed recommendations for reporting information to Chancellors, Boards of Trustees, the President and, through the President, the Board of Governors in ways that will maintain appropriate administrative authority and control over athletics by the Chancellor, while establishing appropriate accountability and policy oversight through the Boards of Trustees, the President, and the Board of Governors. Section V of the report includes recommended changes to the Associated Entity Guidelines as a means to foster greater transparency and accountability for entities that are associated with campus-based athletics.

II. Financial Transparency, Institutional Control, and Governance

Transparency of important financial information in the administration of intercollegiate athletics is important for the members of the University of North Carolina system's governing boards, the President, and the Chancellors of the constituent institutions to carry out their respective and distinct responsibilities.

The Board of Governors has placed management authority for intercollegiate athletics programs with the Chancellors and allocated certain oversight and advisory responsibilities to the Boards of Trustees. Through these delegations and allocations of responsibility as established by the Board of Governors, the governance structure is intended to ensure that the operations of intercollegiate athletics programs are aligned with the primary academic missions of the constituent institutions, including the sources and amounts of money committed to the athletics enterprise. Consistent with recommendations of the Association of Governing Boards in its Statement on Board Responsibilities for Intercollegiate Athletics (2007), “[b]oards should consider whether institutional revenues and expenditures for intercollegiate athletics are appropriate, whether institutional values are appropriately reflected in such revenues and expenditures, and whether the institution is receiving an adequate return on the investment” (AGB Statement: p. 6). In its 2012 study on the engagement of governing boards in the oversight of intercollegiate athletics, the AGB noted that, “the magnitude of institutional investment in athletics makes it incumbent upon boards to be apprised of the financial model for athletics programs, to understand the sources that contribute to the athletics budget, and to monitor the growth of institutional expenditures from year to year.”² For those institutions that are part of state university system, the AGB study recommends that system presidents and system boards maintain sufficient oversight at the system level to ensure

¹ NCAA Division I institutions include: Appalachian State University; University of North Carolina at Charlotte; East Carolina University; North Carolina State University; University of North Carolina at Chapel Hill; North Carolina Agricultural and Technical State University; North Carolina Central University; University of North Carolina at Asheville; University of North Carolina at Greensboro; University of North Carolina at Wilmington; and Western Carolina University. NCAA Division II institutions include: Elizabeth City State University; Fayetteville State University; University of North Carolina at Pembroke; and Winston-Salem State University. The University of North Carolina School of the Arts and North Carolina School of Science and Mathematics do not participate in NCAA intercollegiate athletics.

² Trust, Accountability and Integrity: Board Responsibilities for Intercollegiate Athletics, Association of Governing Boards, August 15, 2012, p. 16.

that the fiscal and programmatic integrity of athletics at each institution aligns with principles of governance across the system as a whole.³

Governing boards perform important roles in oversight of athletics finances by, among other activities, evaluating the Chancellor's performance in managing the athletics program; assessing how well the athletics program contributes to the accomplishment of institutional priorities and goals; ensuring that student-athletes have "a genuine opportunity to enjoy a well-balanced academic, social, and athletic experience and earn a degree"; and approving appropriate policies and procedures to ensure ethical conduct and good-faith compliance with all applicable rules and regulations (AGB Statement: p. 7).

Within the University of North Carolina system, the constituent institutions operate under the control, supervision, and direction of the Board of Governors, as reflected in *The Code* and The Policy Manual of The University of North Carolina, subject to the powers and responsibilities given to the Boards of Trustees. Each of the institutions that operate intercollegiate athletics programs is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools (SACS) and is also a member of the National Collegiate Athletic Association (NCAA). As a result, the constituent institutions must ensure that they operate their intercollegiate athletics programs in accordance with the substantive institutional control principles articulated by SACS and the NCAA and in compliance with such rules and requirements as may be established by those bodies, by the Board of Governors, and by the applicable Board of Trustees.

Both SACS and the NCAA require the chief executive officer of the institution to exercise full control over intercollegiate athletics and fund-raising. SACS' Principles of Accreditation, for example, provide that "[t]he institution's chief executive officer has ultimate responsibility for, and exercises appropriate administrative and fiscal control over, the institution's intercollegiate athletics program," including fundraising activities undertaken by the institution (3.2.12) or separately organized entities (3.2.13).

Similarly, the Principle of Institutional Control and Responsibility set forth in the rules manuals of both NCAA Division I and Division II (hereinafter NCAA Manuals) provides that the institution is responsible for the control of its intercollegiate athletics program in compliance with NCAA rules and that the institution's chief executive officer (president or chancellor) is responsible for administration of "all aspects of the athletics program, including approval of the budget and audit of all expenditures." (NCAA Manuals, Article 2.1.1) The institutional control responsibilities of the institution and the Chancellor extend beyond staff members to include the "actions" of any other organizations and individuals (including individual and organizational boosters) that engage in activities promoting the institution's athletics interests. (NCAA Manuals, Article 2.1.2)

In addition to establishing an effective system of controls, the constituent institutions must monitor compliance with applicable NCAA rules and report instances of non-compliance. Each institution's responsibility to monitor extends to the activities of members of the institution's staff, student-athletes, and other individuals and organizations (including boosters) representing or engaged in promoting the institution's athletics interests. (NCAA Manuals, 2.8; 2.8.1) Indeed, Article 6 of the NCAA Manuals contemplates that the institution will exercise control over

³ 2012 AGB Study, p. 37.

intercollegiate athletics and that the institution’s president or chancellor will have “ultimate responsibility” and “final authority” for the conduct of the athletics program.

Each institution’s responsibility for the conduct of its intercollegiate athletics program extends to independent entities or other organizations when a member of the institution’s administration or athletic department staff has knowledge that the entity is promoting the institution’s athletics program. (NCAA Manuals 6.4; 6.4.1) Moreover, the institution’s responsibility extends to the acts of individuals or entities when the institution knows or should know that such individual, entity, or other organization is engaging in particular activities with respect to the institution’s athletics interests. (NCAA Manuals 6.4; 6.4.2)

Based on the applicable principles and standards, Chancellors find it essential to maintain a comprehensive system of institutional controls and compliance monitoring that extend to campus personnel, student-athletes, fans, and other members of the campus community, as well as to the individuals and organizations that promote the institution’s athletic interests, including associated entities/booster organizations (in accordance with Section 600.2.5.2[R] of the UNC Policy Manual (Required Elements of University-Associated Entity Relationship)).

To fulfill their responsibilities, Chancellors often make the Director of Athletics a part of the senior management team and expect to be advised regularly regarding important matters with respect to intercollegiate athletics. The Working Group has confirmed that the Athletic Directors of all fifteen UNC institutions that compete in intercollegiate athletics report directly to the Chancellors of their respective institutions and, in all cases, the Athletic Director serves on the Chancellor’s senior executive team.

Trustee oversight and engagement in some aspects of athletics is accomplished in a wide variety of arrangements, including delegated authority for the approval of certain coaching contracts and the responsibility to set student fees and review audit findings. There appears to be no single model across the system. Six campuses use subject-matter athletics committees with the specific, although perhaps not exclusive, responsibility to advise the Chancellor on athletics-related financing and other matters. Five other campuses embed some aspects of athletics program review within subject-matter committees for academic and student affairs. Several campuses utilize finance or audit committees in dealing with some aspects of athletics.

Recommendation 1: The Working Group recommends that the President adopt regulations that establish a process for receipt and review of financial reports pertaining to the operation of each constituent institution’s intercollegiate athletics program by each Chancellor, each Board of Trustees, the President, and the Board of Governors, the contents of which are addressed in Recommendations 2 through 5 in this report. The Working Group recommends that regulations adopted by the President contain the following minimum elements:

- a. Chancellor:** Each chancellor should receive and review no less often than annually the financial information described in Recommendations 2, 4, and 5, and ensure that such information is assembled in a report suitable for review by the Board of Trustees. Such a report should detail the major sources of revenues and expenses for the athletics program, as well as the financial operations of any athletics-related associated entities.

b. Boards of Trustees: Each Board of Trustees should receive and review no less often than annually a report from the Chancellor containing certain data relating to the financial operations of the constituent institution's athletics program as described in Recommendations 2, 4, and 5. The Working Group recommends that the review take place by the board sitting as a committee of the whole, by an executive committee, or by an appropriate subject matter committee and make that responsibility clear going forward. Written adjustments to Trustee by-laws may be appropriate in some circumstances.

c. President: Once reviewed by the constituent institution's Board of Trustees (or, as indicated above, a designated committee), the report should be transmitted to and reviewed by the President, with appropriate review by the Senior Vice President for Academic Affairs and the Chief Operating Officer. Relevant information concerning revenues (including student fees) and expenses should be gathered from each report for presentation to the Board of Governors, as described in Recommendations 3 and 5.

d. Board of Governors: The Board of Governors, through the Committee on Budget and Finance, should receive for its information an annual report on financial operations of intercollegiate athletics. The report should contain the information described in Recommendations 3 and 5, and should assure the Board of Governors that reviews have been conducted by the Chancellors, the Boards of Trustees, and the President, as described in items (a), (b), and (c) above, and consistent with the regulations adopted by the President.

III. Current Financial Reporting Requirements

Constituent institutions of the University of North Carolina must account for and report significant amounts of financial data related to their respective athletics departments, intercollegiate athletics programs, and athletically related associated entities. Campuses generally compile and submit these reports on an annual basis, as required by federal law, NCAA rules, and UNC system policies. NCAA reporting requirements vary by division, with the result that some of these reports are only required of Division I institutions, while others are required of or otherwise reported by Division II institutions. These required reports include the following:

The Equity in Athletics Disclosure Act (EADA) Report. Pursuant to federal regulation, every co-educational post-secondary institution that receives federal student aid funds and that has an intercollegiate athletics program must submit this detailed report to the U.S. Department of Education on an annual basis, and make the report publicly available to students and potential students.⁴ The EADA report includes a considerable amount of non-financial information about an institution's intercollegiate athletic program, including the number of sports sponsored, the number of coaches and others employed or volunteering in athletics, and the number and gender of participating student-athletes.

The EADA report also includes certain financial information relating to an institution's athletic program, with a particular focus on differences in the distribution of revenues and expenses between men's and women's teams and in the allocation of resources between male student-athletes

⁴ 20 U.S.C. § 1092(g); 34 C.F.R. § 668.47(c).

and female student-athletes. Data totals are reported for: total expenses; total revenues; coaches' salaries; athletically related student aid; and recruiting and operating expenses by sport.

The EADA "Cutting Tool" – an on-line database provided by the Office of Postsecondary Education of the U.S. Department of Education – permits analyses of EADA data by institution and in comparison to other institutions. Its capabilities and limitations are described in more detail in Appendix I of this report.

The NCAA Operating and Capital Financial Data Report. The NCAA requires all Division I institutions to prepare and submit this detailed annual financial report.⁵ The report includes comprehensive financial raw data specifically related to the institution's intercollegiate athletics program, including operating revenues and expenses and capital expenditures. The report must be verified through an independent audit and certified by the institution's Chancellor.⁶

NCAA Division II institutions meet similar annual reporting requirements and report their financial information in the same format and categories used by Division I. The NCAA Division II Manual⁷ requires each institution to conduct an independent audit of all expenses and revenues for or on behalf of a Division II institution's intercollegiate athletics program at least once every three years. The audit report must be presented to the institution's Chancellor. This financial audit of all athletics department funds and expenditures can be completed and reported separately, or it can be included as part of an overall institutional audit that includes the athletics department.

As a result of these reporting requirements and practices in Division I and Division II institutions, the fifteen UNC institutions that belong to the NCAA compile and report substantial and detailed financial information on an annual basis, including:

- 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;
- Salary and benefits data for all athletics positions, including base salary, bonuses, endorsements, media fees, camp or clinic income, deferred income, and other income contractually guaranteed by the institution;
- Capital expenditures, including capitalized additions and deletions to facilities, total estimated book value of athletically related plant and equipment net of depreciation, total annual debt service on athletics and university facilities, and total debt outstanding on athletics and university facilities;
- Value of endowments that are dedicated to the sole support of athletics;
- Value of all pledges that support athletics; and
- The athletics department fiscal year-end fund balance.

⁵ NCAA Division I Manual § 3.2.4.16.

⁶ NCAA Division I Manual § 3.2.4.16.1.

⁷ NCAA Division II Manual, § 6.2.3.1.

The revenues reported are organized within fifteen (15) discrete categories of revenues, including: ticket sales; student fees; guarantees; contributions; third party support contractually guaranteed by the institution; direct state or other government support; direct institutional support; indirect facilities and administrative support; NCAA/conference distributions (including all tournament revenue); broadcast, television, radio, and internet rights; program sales, concessions, novelty sales, and parking; royalties, advertisements and sponsorships; sports camp revenue; endowment and investment income; and other revenue.

The expenses reported are organized within twenty (20) discrete categories of expenses, including: athletic student aid; guarantees; coaches' salaries, benefits, and bonuses paid by the university and related entities; other coaching compensation and benefits paid by a third party and contractually guaranteed by the institution; support staff/administrative salaries, benefits, and bonuses paid by the university and related entities; other support staff/administrative compensation and benefits paid by a third party and contractually guaranteed by the institution; severance payments; recruiting; team travel; equipment, uniforms, and supplies; game expenses; fund-raising, marketing, and promotion; sports camp expenses; direct facilities, maintenance, and rental; spirit groups; indirect facilities and administrative support; medical expenses and medical insurance; membership and dues; other operating expenses; and transfers to institution.

All of the data reported in the **NCAA Operating and Capital Financial Data Report** are available in an on-line data tool called the **NCAA Financial Dashboard** that permits each institution to review its own data over several years and in comparison to peer groups. Its capabilities and limitations are described in more detail in Section IV of this report.

In addition to the required EADA and NCAA Financial Data Report as described above, Division I institutions also prepare some additional reports concerning the use of special purpose funds.

The Student Assistance Fund assists **Division I** student-athletes with special financial needs, and is also used for educational purposes. Schools receiving distributions from the NCAA's Student Assistance Fund are required to report their usage (by allowable category) of the previous year's funds to the NCAA on an annual basis.⁸

The Academic Enhancement Fund assists **Division I** institutions in purchasing educational equipment and services. Schools receiving distributions from the NCAA's Academic Enhancement Fund are required to report their usage (by allowable category) of the previous year's funds to the NCAA on an annual basis.⁹

In addition to the financial reports required by the U.S. Department of Education and the NCAA, constituent institutions within the UNC system are subject to some specific reporting requirements of the Board of Governors.

⁸ NCAA Division II institutions do not receive Student Assistance funds and, therefore, do not share this reporting requirement.

⁹ NCAA Division II institutions do not receive Academic Enhancement funds and, therefore, do not share this reporting requirement.

UNC Policy Manual § 600.2.5.2[R]. This regulation requires all associated entities, including each institution’s athletic foundation or other support group, to be audited on an annual basis by an independent CPA firm. The audit reports, including any related management letters and responses, must be reviewed by the institutional Boards of Trustees and forwarded to the President, who reports to the Board of Governors. The specific applications of the University’s policy on Associated Entities as applied to athletically related associated entities are addressed in Section V of this report.

Finally, constituent institutions of the University of North Carolina must report other non-financial data related to their respective athletics departments and programs. **UNC Policy Manual § 1100.1** requires the Chancellor of each institution to submit an annual report regarding intercollegiate athletics to the Board of Trustees, with a copy to the President who then reports to the Board of Governors.

This report currently requires the following non-financial information:

- Organization and philosophy of athletics programs;
- The admission policy for student-athletes, including the definitions utilized for exceptions to campus-based criteria;
- Student-athlete exceptions to the minimum course requirements set by the Board of Governors;
- The student-athlete profiles for admitted student-athletes, including SAT/ACT scores, high school grade point averages, and NCAA classifications;
- Information about the majors or programs of study chosen by student-athletes;
- Academic progression information for student-athletes, and six-year graduation rates; and
- Information about “booster” club organizations and procedures.

IV. Existing Financial Data and Analytical Tools Related to Intercollegiate Athletics

As described in Section III above, NCAA regulations and federal law require constituent institutions to collect, review and report comprehensive financial information concerning their intercollegiate athletics programs. Additional financial data are available from other public sources. Therefore, the Athletics Financial Transparency Working Group concludes that Chancellors, Boards of Trustees, the President, and the Board of Governors would be best served by developing processes and procedures for the annual review of detailed data already contained in the **NCAA Financial Dashboard** and other sources. The recommendations set forth below offer approaches to making the best use of existing comprehensive financial data in a manner that provides timely and

useful information to administrators, while ensuring that appropriate oversight and governance takes place.¹⁰

The NCAA developed the **NCAA Financial Dashboard** several years ago to improve transparency and consistency in the reporting of revenues and expenditures in intercollegiate athletics. The NCAA makes these data available on a web link for each NCAA member in Divisions I and II.

The NCAA distributes each institution's web link in late April or early May of each year; by practice, the NCAA sends the link to the Chancellor/President, the Athletic Director, the Faculty Athletic Representative, the chief financial officer, and the individual on campus who prepared the data submission. Three (3) institutions (N.C. State, UNC Asheville, and UNC Charlotte) have chosen to place password protection on their sites, but access should ordinarily be available to anyone designated by the Chancellor as authorized to have it.

With respect to Division I institutions, the power of this database is its organization as a Financial Dashboard into twenty-three (23) specific indicators which can be produced for an institution's own information or can be compared to up to eight (8) defined peer groups. Depending upon the peer groups selected—the most common of which and most appropriate comparator would be an institution's athletic conference—any data element selected for any given year (from 2008 to 2012) will be compared to the 25th, 50th, and 75th percentile of the peers. In addition to the institution's comparison of its data to its conference or any other conference, three (3) additional specific peer groups (each of which must contain at least eight (8) institutions) can be specified, and comparisons can also be made to peer groups defined by Division I sub-divisions (i.e., FBS, FCS, Division I—No Football), public or private institutions, and total budgetary expenditures. For any given element, five-year trends preceding the most recent reporting year can be displayed.

¹⁰ The Working Group has prepared materials contained in Appendix I that describes other public sources that are available to anyone who may choose to access them. Each particular data source, however, is somewhat unique depending upon the reporting protocols and each has its own limitations that need to be understood.

The 23 indicators for Division I institutions are defined as follows:

All Indicators		
#	Name	Description
1	NCAA Sponsored Sports	Total number of sports sponsored by the institution as reported in the annual membership services survey.
2	NCAA Graduation Success Rate (GSR)	Graduation Success Rate for all student-athletes in the athletics program.
3	NCAA Academic Progress Rate (APR)	Overall Academic Progress Rate for entire athletics program.
4	Total Athletics Revenue (\$)	Total athletics revenues.
4	a Generated Revenues/Total Athletics Revenue (%)	Athletics-generated revenues as a percent of total athletics revenues. Generated revenues include all revenues that are earned by the athletics department for participation in athletics (for example, ticket sales, alumni contributions, licensing, etc.)
4	b Allocated Revenues/Total Athletics Revenue (%)	Athletics-allocated revenues as a percent of total athletics revenues. Allocated revenues include all funds that are provided to the athletics department directly from the institution, government or students (student fees, direct state or other government support, direct institutional support and indirect facilities and administrative support).
5	Revenue Self-Sufficiency (%)	Athletics-generated revenues as a percent of total athletics expenditures. Identifies the proportion of total athletics expenses that are covered by revenue that is generated by the athletics department.
6	Net Revenues (\$)	Total athletics revenues less total athletics expenditures.
7	Reliance on Football Revenue (%)	Football-related athletics-generated revenues as a percent of total athletics-generated revenues. Indicates the reliance on football to generate revenues for the athletics department.
8	Reliance on Men's and Women's Basketball Revenue (%)	Basketball-related (both men's and women's) athletics-generated revenues as a percent of total athletics-generated revenues. Indicates the reliance on basketball to generate revenues for the athletics department.
9	Total Expenditures (\$)	Identifies total athletics expenditures.
10	Athletics Student Aid (%)	Identifies athletics student aid expenses and their share of total athletics expenditures.
11	Salaries and Benefits (%)	Identifies the combined coaching staff and support staff/administrative salaries, benefits and bonuses paid by the university and by a third party and severance payments and their share of total athletics expenditures.
11	a Coaches Compensation (%)	Identifies the coaching staff's salaries, benefits and bonuses paid by the university and by a third party and their share of total athletics expenditures.
11	b Administrative Compensation (%)	Identifies the support staff/administrative salaries, benefits and bonuses paid by the university and by a third party and their share of total athletics expenditures.
11	c Severance Payments (%)	Identifies the severance payments and their share of total athletics expenditures.
12	Participation and Game Expenses (%)	Identifies the guarantees, recruiting, team travel, equipment/uniforms/supplies, game expenses, medical expenses and medical insurance and their share of total athletics expenditures.
13	Facilities Maintenance and Administrative Support (%)	Identifies the direct facilities and indirect facilities and administrative support and their share of total athletics expenditures.
14	Miscellaneous Expenses (%)	Identifies fund raising, sports camps, spirit groups, membership dues and other operating expenses and their share of total athletics expenditures.
15	Athletics Expenses/Student-Athlete (\$)	Total athletics expenditures divided by the total number of student-athletes.
16	Athletics Expenditure/Institutional Expenditures (%)	Athletics expenditures as a percentage of total institutional expenditures.
17	Athletic Expense Rate of Change vs. University Expense Rate of Change (%)	Compares the athletics expenditures rate of change with the university expenditures rate of change. A positive value means the athletics expenditures rate of change outpaced the university expenditures rate of change. A negative value means the university expenditures rate of change outpaced the athletics expenditures rate of change.
18	Athletics Debt/Athletics Expenditures (%)	Athletics debt as a percent of total athletics expenditures.
19	Athletics Debt Service/Athletics Expenditures (%)	Athletics debt service as a percent of total athletics expenditures.
20	Athletics Debt/University Debt (%)	Athletics debt as a percent of total institutional debt.
21	Return on Capital (%)	Athletics-generated revenues as a percent of athletics plant funds.
A	1 Generated Revenues/Athletics Direct Expenses (%)	Alternative indicator identifying the percentage of athletics direct expenses (total athletics expenses less indirect facilities and administrative support) covered by generated athletics revenues.
A	2 Generated Revenue and Student Fees/Total Athletics Expenses (%)	Alternative indicator identifying the percentage of total athletics expenses covered by generated athletics revenues plus student fees.

The NCAA Financial Dashboard for Division I institutions permits an inquiry on all or any defined subset of these indicators. For ease of use by Presidents and Chancellors, however, there is also a “Presidential View” of eight (8) indicators deemed by Presidents and Chancellors to be most useful to them on a regular basis. These include (see chart above for full definition of each indicator):

Indicator 3: The NCAA Academic Progress Rate;

Indicator 4.a.: Generated Revenues/Total Athletics Revenues (%);

Indicator 6: Net Revenues (\$);

Indicator 9: Total Expenditures (\$);

Indicator 11: Salaries and benefits (%);

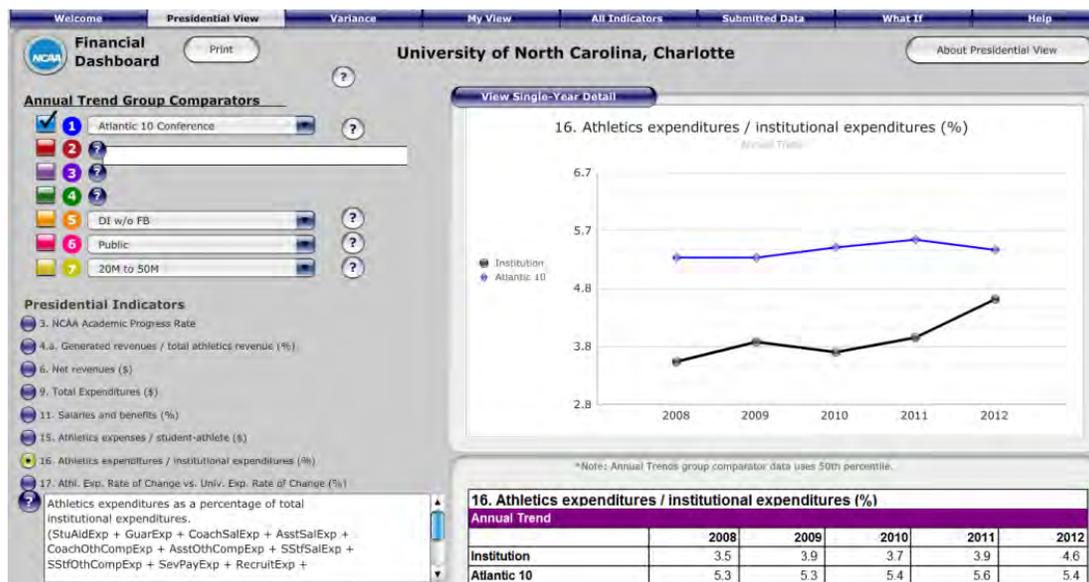
Indicator 15: Athletics Expenses/student-athlete (\$);

Indicator 16: Athletics Expenditures/Institutional Expenditures (%); and

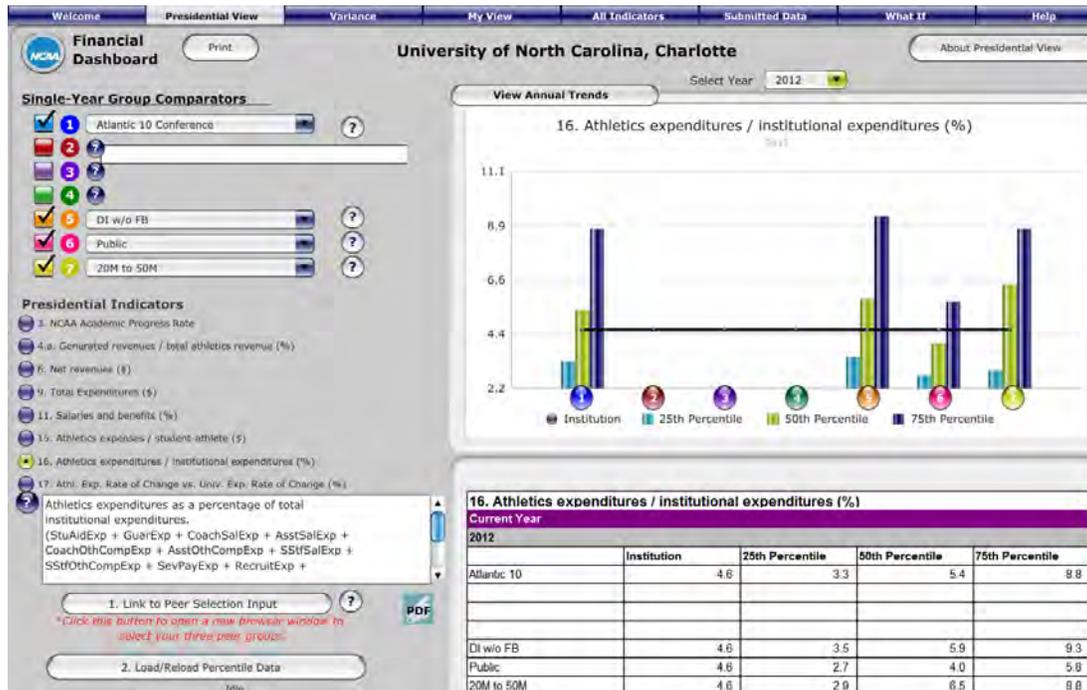
Indicator 17: Athletic Expend. Rate of Change vs. Univ. Expend. Rate of Change (%).

Two brief examples demonstrate some of the capacity of the NCAA Financial Dashboard:

The following chart presents UNC Charlotte’s athletics expenses as a proportion of total institutional expenditures (Indicator 16) for a five-year period in comparison to the Atlantic 10, which was Charlotte’s Division I non-football conference until June 30, 2013. The chart documents that UNC Charlotte’s annual expenditures on athletics as a proportion of total institutional spending were lower than the Atlantic 10 average, but increasing over the period as Charlotte moved programmatically and financially toward the creation of its football program.



The NCAA Dashboard provides the opportunity for another perspective on these data by looking at a single year (2012) and specifying comparisons to institutions in the Atlantic 10 (no. 1 on the horizontal axis of the bar chart below), all FBS institutions (no. 5), public institutions (no. 6), and institutions with athletic expenditures in the range from \$20M to \$50M (no. 7). The black horizontal line represents the data for UNC Charlotte. The bar entries represent the 25th, 50th, and 75th percentiles of the spending percentages calculated for Indicator 16 in each of the defined peer groups.



Division II institutions report the same revenue and expense financial data in the same thirty-eight (38) categories used by Division I institutions. These data reside under the “Submitted Data” tab in the information bar at the top of the Dashboard. For all practical purposes, the Division II Dashboard functions identically to the Division I Dashboard, but Division II institutions have chosen a different set of standard indicators (19 instead of 23) and a “Presidential View” that has 7 (instead of 8) indicators. Division II institutions can also create and review eight (8) self-defined peer groups where each peer group must include a minimum of five (rather than eight) institutions.

The standard “Presidential View” for Division II institutions includes:

Indicator 3: Student Fee Revenue/Total Athletics Revenue (%);

Indicator 5: Total Athletics Revenue (\$);

Indicator 6: Athletic Student Aid/Total Athletics Expenses (%);

Indicator 7: Coaches’ Compensation/Total Athletics Expenses (%);

Indicator 8: Administrative Staff Compensation/Total Athletic Expenses (%);

Indicator 9: Team Travel Expenses/Total Athletic Expenses (%); and

Indicator 15: Average Academic Success Rate.

None of the elements specified in the Division II “Presidential View” are the same as those contained in the Division I “Presidential View.” Indeed, only eleven (11) of the nineteen (19) Division II defined indicators are to be found in precisely the same form among Division I’s twenty-three (23) indicators, including four (4) in Division II’s “Presidential View.” Therefore, direct comparability among all fifteen (15) UNC institutions that compete in Division I or Division II can be a problem.

Similarly, with respect to academic indicators, Division II institutions use an “Academic Success Rate” (ASR) while Division I schools track both an “Academic Progress Rate” (APR) and a “Graduation Success Rate” (GSR). Both Division I and Division II institutions may be tracked using the U.S. Department of Education’s federally reported graduation rate. Institutional progress in the UNC system on these measures is typically summarized in a comprehensive manner in the University of North Carolina Intercollegiate Athletics Report as required by Board of Governors Policy 1100.1 on Intercollegiate Athletics.

Recommendation 2: The Working Group recommends that all Chancellors and Boards of Trustees review the key financial indicators contained in the “Presidential View” for their respective institutions and divisions on at least an annual basis. The NCAA Financial Database offers the single largest and most comprehensive database with respect to revenues and expenditures in intercollegiate athletics, despite the existence of some inconsistencies among NCAA institutions in how the data elements are reported (both within the two major divisions and between Division I and Division II). Such an examination should include data for the most recent year as well as five-year trend data, and allow an explicit benchmark comparison to be made against data averages for an institution’s athletic conference members or other defined peer groups that the Chancellor and his/her Board of Trustees may wish to determine.¹¹

¹¹ For Division I institutions, an alternative set of standard financial indicators is being prepared by the NCAA staff as part of a new “Institutional Performance Plan” (IPP) system that is being development to replace the former system of institutional athletics certification. The six indicators to be included in the IPP system include:

1. Athletic Expenses per Student-Athlete (Indicator 15);
2. Total Athletics Expenditures (Indicator 9);
3. Athletics Compensation (the sum of Indicators 11a, b, and c);
4. Revenue Self-Sufficiency (Indicator 5);
5. Generated Revenues/Athletics Direct Expenses (Indicator 1A); and
6. Athletics Expense Rate of Change vs. University Expense Rate of Change (Indicator 17).

Four of the IPP indicators are identical to those in the “Presidential View”; two are indicators not included in the “Presidential View” but are part of the larger set of 23 indicators included in the Financial Dashboard and represent alternative ways of measuring an athletic program’s mix of generated revenues (e.g., ticket sales, contributions) and institutional subsidy (e.g., student fees). The Working Group believes that the “Presidential View” is slightly more comprehensive than the indicators of the IPP and should be the standard report reviewed by Trustees and the Board of Governors.

Collection and presentation of these data would not significantly tax the time of any Chancellor or staff member. In addition, any Board of Trustees could decide to include additional financial indicators as part of its annual review.

Examples of what a report might contain for one Division I institution (East Carolina University) is available in Appendix II. A report for a Division II institution would be similar in format using the indicators contained in the Division II “Presidential View.”

Recommendation 3: The Working Group recommends that the President and the Board of Governors review the financial indicators contained in the NCAA Dashboard “Presidential View” for each institution on an annual basis, consistent with regulations or guidelines to be adopted by the President. The Chancellor should submit a report of the “Presidential View” financial indicators to the President *after* the review by the Chancellor and Board of Trustees. The President should report the “Presidential View” information from each campus to the Board of Governors.

An annual review of the “Presidential View” for each of the constituent institution, by the President and the Board of Governors will: (a) confirm that each campus has gathered, reported, and reviewed essential financial information; (b) promote a contextualized understanding of the role of intercollegiate athletics within the constituent institutions; and (c) ensure that the data for each institution are compared to the most relevant peer group available—the athletic conference to which each institution belongs.

Since the NCAA data are refreshed in early January and released for institutional review in late April or early May, it is recommended that these data be prepared and discussed at a Board of Governors meeting in the fall of each year after Chancellors and Boards of Trustees have had the opportunity to review campus-specific data and to explore the reasons behind any anomalies that may have appeared. This review by the Board of Governors could either be concurrent with or separate from the Board’s review of the system-wide Intercollegiate Athletics Report that deals with issues related to the admission and academic progression of student-athletes.

Recommendation 4: The Working Group also believes that it would be a sound practice for each Board of Trustees to annually review with the Chancellor the annual budget for intercollegiate athletics, including revenues and expenses. The Working Group believes that the Board of Trustees should conduct this review through whatever governance structure the board has established for the oversight of athletics matters.¹² An example of such a budget document is included as Appendix III. Trustees should be able to view the major sources of revenue and categories of expenditures, and to understand any significant variations that may be anticipated in a proposed budget.

Data Concerning Student Athletic Fees

Members of Boards of Trustees and the Board of Governors are often very interested in the amounts of fees charged to students for the support of intercollegiate athletics programs because of the impact that athletics fees can have upon the total cost of attendance at the University.

¹² As discussed further in Section V, the Working Group also recommends that each Chancellor receive, review, approve, and report to the Board of Trustees the operations and capital budget for any athletically-related associated entity on an annual basis.

The Working Group believes that Boards of Trustees and the Board of Governors should understand the distinct differences that student fees play in the funding of athletics programs within the UNC system, including fees that support athletics operations and fees for debt service for athletically related facilities.

The level and scope of athletics vary by institution including, within the UNC system, Division I FBS (Football Bowl Subdivision) programs, Division I FCS (Football Championship Subdivision) programs, Division I programs without football, and Division II institutions. Almost every aspect of athletics financing, including the ability of an institution's athletics programs to generate alternative sources of revenue, will depend upon this basic classification. Differences in enrollment also affect the amount of revenue generated by student fees to support the basic costs of having athletics programs. For instance, in 2012-2013, East Carolina University (athletic fee of \$601) and North Carolina A and T (\$600) had nearly identical fees. Yet, due to their differences in enrollment, the ECU fee generated more than twice the revenue than was produced at A and T.

For Division II institutions, the role that student fee revenue plays in the overall funding of an institution's athletics program is one of the standard indicators (no. 3) included in the Division II "Presidential View." Unfortunately, the amount of student fee money generated at any given Division I UNC institution is only available by entering the NCAA database and extracting that information from the original source data submitted by each institution. That makes data analysis a little more time consuming and does not permit conference or other peer comparisons because of the constraints placed by the NCAA on access to the institutional data of other institutions. In one important sense, comparisons to athletic conference peers may be irrelevant if the comparison institutions reside in states which allow the investment of state dollars in athletics or are private institutions which can rely upon a variety of institutional fund sources to support their athletics programs. Accordingly, the Working Group recommends the following approach:

Recommendation 5: The Working Group recommends that Chancellors, Boards of Trustees, and the Board of Governors review athletically related student fees data, including student fee revenue as a share of total operating revenue for athletics. As part of the report to be prepared for trustees each year and as described above, Chancellors should use original source data found in the NCAA database (line 2 under the Submitted Data tab of the information bar of the Dashboard) to show the role of student fee revenue as a proportion of the total operating revenues dedicated to an institution's athletics program (Line 16). Using three institutions as examples—one from Division I FBS (East Carolina), one from Division I FCS (Appalachian State in 2012), and one from Division II (Winston-Salem State University), those data might look like this:

Student Fee Revenue as a Share of Total Operating Revenues for Athletics (in \$ and %)

Appalachian State University (2013-14 Athletic fee = \$668)					
	2008	2009	2010	2011	2012
Athletic Fee	\$489	\$529	\$559	\$569	\$639
Athletic Fee Rev	\$6,237,785	\$7,448,623	\$8,089,752	\$8,422,146	\$9,651,782
TTL Ath Op Revs	\$13,598,196	\$15,236,543	\$15,865,704	\$17,748,606	\$18,644,606
Percentage	45.90%	48.90%	51%	47.50%	51.80%

East Carolina (2013-14 Athletic fee = \$631)					
	2008	2009	2010	2011	2012
Athletic Fee	\$481	\$481	\$496	\$526	\$566
Athletic Fee Rev	\$9,813,305	\$10,289,188	\$10,441,783	\$11,187,866	\$11,890,141
TTL Ath Op Revs	\$29,268,128	\$31,984,658	\$32,280,456	\$34,048,869	\$35,575,172
Percentage	33.53%	32.17%	32.35%	32.86%	33.42%

Winston-Salem State University (2013-14 Athletic fee = \$579)					
	2008	2009	2010	2011	2012
Athletic Fee	\$544	\$579	\$579	\$579	\$579
Athletic Fee Rev	\$2,571,315	\$3,156,545	\$3,023,960	\$2,902,230	\$3,026,471
TTL Ath Op Revs	\$4,202,841	\$4,320,680	\$3,943,904	\$3,538,228	\$4,834,377
Percentage	61.18%	73.06%	76.67%	82%	62.60%

Another aspect of student fees that was discovered during the course of the Working Group’s deliberations was the existence of vastly different campus practices with respect to the reporting of student fees that go to support the construction of athletics facilities, whether those fees were specifically identified debt service fees or operational fees budgeted for debt from Athletics Department revenues. These variations are based, in part, on differing interpretations of NCAA reporting conventions and, in part, upon differing professional opinions of campus auditors and financial officers with respect to how to account for these revenues and expenditures.

Recommendation 6: The Working Group recommends that the President appoint a task force to develop for his consideration a set of recommended UNC system guidelines for reporting the collection and use of student fees by constituent institutions to the NCAA.

Although achieving complete uniformity or consistency in financial reporting under the NCAA guidelines presents challenges, the Working Group sees opportunities for greater accuracy and transparency in accounting for the collection and use of student fees if there is some agreement within the UNC system about how these funds are to be reported as revenues and expenses. We recommend that the President appoint a small task force to be chaired by Chancellor Dubois to see whether some uniform guidance can be developed that can be adopted by the President and implemented by the campuses. The task force should include one or more campus auditors, controllers, finance officers, and athletic business managers, with support and advice as needed from the NCAA financial staff responsible for maintenance of the Dashboard.

Summary of Financial Reporting Recommendations from Section IV

Recognizing that each institution already collects and reports voluminous athletically related financial information, the Working Group has identified in Section IV the following financial information that should be reported: (a) to the Chancellor; (b) through the Chancellor to the Board of Trustees; (c) to the President; and (d) through the President to the Board of Governors.

(a) To the Chancellor: The Working Group recommends that the Chancellor of each institution continue to review and approve the athletically related financial information already required by and reported to the NCAA, the U.S. Department of Education, and the Board of Governors through applicable University policy and regulations. These reports include, but are not limited to, the financial information detailed in the institution's EADA Report and in its NCAA Operating and Capital Financial Data Report, such as:

- 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;
- Salary and benefits data for all athletics positions, including base salary, bonuses, endorsements, media fees, camp or clinic income, deferred income, and other income contractually guaranteed by the institution;
- Capital expenditures, including capitalized additions and deletions to facilities, total estimated book value of athletically related plant and equipment net of depreciation, total annual debt service on athletics and university facilities, and total debt outstanding on athletics and university facilities;
- Value of endowments that are dedicated to the sole support of athletics;
- Value of all pledges that support athletics; and
- The athletics department fiscal year-end fund balance.

The Chancellor of each institution should receive and review the financial indicators contained in the NCAA Dashboard "Presidential View" for the institution. This "Presidential View" data should be reported on an annual basis and should include the most recent year's data as well as five-year trend data. *For Division I institutions, these data include:*

- NCAA Academic Progress Rate;
- Generated Revenues/Total Athletics Revenue (%);
- Net Athletics Revenues (\$);
- Total Athletics Expenditures (\$);

- Salaries and Benefits (%) (as a share of Total Athletics Expenditures);
- Athletics Expenditures/Student-Athlete (\$);
- Athletics Expenditures/Institutional Expenditures (%); and
- Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%).

For Division II institutions, these data include:

- Student Fees Revenue/Total Athletics Revenue (%);
- Total Athletics Revenue (\$);
- Athletic Student Aid/Total Athletics Expenses (%);
- Coaches Compensation/Total Athletics Expenses (%);
- Administrative Staff Compensation/Total Athletics Expenses (%);
- Team Travel Expenses/Total Athletics Expenses (%); and
- Average Academic Success Rates.

Finally, the Chancellor should also receive and review the annual institutional budget for intercollegiate athletics, including major sources of revenue and expenses. This report should include athletically related student fees data, including the institution's current athletics student fee and the percentage of student fee revenue as a share of total operating revenue for athletics.

(b) To the Board of Trustees: The Working Group recommends that the Board of Trustees of each institution, through the Chancellor, receive and review the financial indicators contained in the NCAA Dashboard "Presidential View" for the institution. This "Presidential View" data should be reported on an annual basis and should include the most recent year's data as well as five-year trend data. *For Division I institutions, these data include:*

- NCAA Academic Progress Rate;
- Generated Revenues/Total Athletics Revenue (%);
- Net Athletics Revenues (\$);
- Total Athletics Expenditures (\$);
- Salaries and Benefits (%) (as a share of Total Athletics Expenditures);
- Athletics Expenditures/Student-Athlete (\$);

- Athletics Expenditures/Institutional Expenditures (%); and
- Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%).

For Division II institutions, these data include:

- Student Fees Revenue/Total Athletics Revenue (%);
- Total Athletics Revenue (\$);
- Athletic Student Aid/Total Athletics Expenses (%);
- Coaches Compensation/Total Athletics Expenses (%);
- Administrative Staff Compensation/Total Athletics Expenses (%);
- Team Travel Expenses/Total Athletics Expenses (%); and
- Average Academic Success Rates.

Finally, the Board of Trustees should also receive and review the annual institutional budget for intercollegiate athletics, including major sources of revenue and expenses. This report should include athletically related student fees data, including the institution's current athletics student fee and the percentage of student fee revenue as a share of total operating revenue for athletics.

(c) To the President and (d) to the Board of Governors: The Working Group recommends that the President and, through the President, the Board of Governors receive and review the financial indicators contained in the NCAA Dashboard "Presidential View" for each institution on an annual basis. *For Division I institutions, these data include:*

- NCAA Academic Progress Rate;
- Generated Revenues/Total Athletics Revenue (%);
- Net Athletics Revenues (\$);
- Total Athletics Expenditures (\$);
- Salaries and Benefits (%) (as a share of Total Athletics Expenditures);
- Athletics Expenditures/Student-Athlete (\$);
- Athletics Expenditures/Institutional Expenditures (%); and

- Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%).

For Division II institutions, these data include:

- Student Fees Revenue/Total Athletics Revenue (%);
- Total Athletics Revenue (\$);
- Athletic Student Aid/Total Athletics Expenses (%);
- Coaches Compensation/Total Athletics Expenses (%);
- Administrative Staff Compensation/Total Athletics Expenses (%);
- Team Travel Expenses/Total Athletics Expenses (%); and
- Average Academic Success Rates.

Finally, the President and Board of Governors should also receive and review the athletically related student fees data for each institution, including each institution's current athletics student fee and the percentage of student fee revenue as a share of total operating revenue for athletics.

V. Athletically Related Finances of Associated Entities

The President, in accordance with N.C. Gen. Stat. § 116-30.20, has adopted associated entity regulations (“the AE regulation”) that encourage the establishment of private, nonprofit corporations to support the constituent institutions of The University of North Carolina. The sole purpose of these associated entities is to support The University of North Carolina or one or more of its constituent institutions. The President and the Chancellors may assign employees to assist with the establishment and operation of associated entities, provided they are, in the judgment of the President or the respective Chancellor, operating in compliance with the AE regulation and supporting the University or the constituent institution as their primary purpose.

Many constituent institutions have established one or more such entities to perform functions related specifically to athletic programs.¹³ The following entities have been established in whole or in part to support the athletics programs at their respective constituent institutions:

¹³ According to UNC Policy Manual 600.2.5.2[R] (“the AE regulation”), an associated entity is “any foundation, association, corporation, LLC, partnership or other nonprofit entity that was established by officers of the University, that is controlled by the University, that raises funds in the name of the University, that has a primary purpose of providing services or conducting activities in furtherance of the University’s mission pursuant to an agreement with the University, or that has a tax exempt status that is based on being a support organization for the University.”

- Appalachian State University
 - ASU Foundation, Inc. (Yosef Club)
- East Carolina University
 - ECU Educational Foundation, Inc. (Pirate Club)
- Fayetteville State University
 - FSU Athletic Club
- NC A&T State University
 - The Aggie Athletic Foundation of NC A&T State University, Inc.
- NC Central University
 - NCCU Educational Advancement Foundation, Inc. (Eagle Club)
- NC State University
 - NCSU Student Aid Association, Inc. (Wolfpack Club)
- UNC Asheville
 - UNC Asheville Foundation, Inc. (Bulldog Athletic Association)
- UNC Chapel Hill
 - The Educational Foundation, Inc. (Rams Club)
- UNC Charlotte
 - The Athletic Foundation of The University of North Carolina at Charlotte
- UNC Greensboro
 - The UNCG Excellence Foundation (Spartan Club)
- UNC Pembroke
 - UNCP Foundation, Inc. (Braves Club)
- UNC Wilmington
 - The UNCW Student Aid Association (Seahawk Club)
- Western Carolina University
 - Western Carolina University Foundation (Catamount Club)

In addition to defining an associated entity, the AE regulation also sets forth the required elements of the relationship between the University (or individual constituent institutions) and each associated entity. These elements relate to the associated entity's creation, organization, financial and accounting controls, insurance and bonding, services provided by the University (or constituent institution), acceptance of gifts, conflict of interest policies, reports to the University (or constituent institution), and other miscellaneous requirements. The following checklist provides a brief overview of the complete AE regulation:

**Current Required Elements of University-Associated Entity Relationship
(The UNC Policy Manual 600.2.5.2[R])**

Major Associated Entity¹⁴

Creation	
_____	Approved in writing by Chancellor or Chancellor’s designee
_____	If AE creates subsidiary entity/LLC, needs separate approval
_____	Formally agree to abide by University policies
_____	Lose approval if fail to abide by University policies
Organization	
_____	Primary purpose to support University or its programs and/or to further University’s mission
_____	Non-profit (or, if for-profit, need special Board of Governors approval)
_____	Incorporated in NC
_____	Comply with N.C.G.S. Chapter 55A (or if for-profit, need special BOG approval)
_____	Federal and State tax-exempt status
_____	Clause in Articles of Incorporation that provides all assets revert to University or another AE on dissolution (unless donor designated otherwise)
_____	At least one University representative (senior academic or administrative officer or Chancellor's designee) on AE board (either regular member or voting or non-voting ex officio member)
_____	Provide for audit committee in bylaws (with no University employee as member)
_____	Audit committee receives annual audit report from independent CPA firm and relevant tax forms
_____	No AE employee can serve on audit committee
_____	Audit committee should have financial expert as member, if practical
Financial and Accounting Controls	
_____	Use sound fiscal and business principles

¹⁴ A “major associated entity” is defined as “an associated entity which has annual expenditures of \$100,000 or more.” This checklist does not include the required elements for a minor associated entity (“an associated entity which has annual expenditures of less than \$100,000”) or for a specified purpose entity (“an associated entity, or an approved subsidiary or LLC of an associated entity, that is established by the officers of the University or is controlled by the University, has as its sole purpose the constructing or managing facilities for the University, and does not engage in fundraising activities”). The AE regulation and the required elements may vary, in part, for these types of associated entities.

_____	Ensure sound internal control structure in place
_____	Follow accepted accounting procedures
_____	Annual audit by independent CPA firm
_____	CPA firm performing annual audit may not provide other non-auditing services to AE except for pre-approved tax preparation services
_____	Copies of annual audit report, management letters, and responses to letters all provided to Chancellor (then to BOT, president, and BOG)
_____	Annual operations and capital budget
_____	All compensation (salary and non-salary) by AE to AE officers or employees must be approved by AE governing board
_____	Compensation must comply with BOG Policy § 300.1.1 (but no prohibition on reimbursing officers or employees for \$ spent on behalf of AE)
_____	University "may require" indemnification
_____	All money transfers from AE to University must be documented in writing or electronically with retrievable transaction trail
_____	Confidential and anonymous mechanism for whistleblowing and prohibition on retaliation for reporting
_____	University CFO ≠ AE CEO
_____	No debt > \$500,000 (not publicly traded) without notifying Chancellor and consulting with GA financial VP
_____	Within 90 days of audit finding, AE must demonstrate progress re: corrective action plan to Chancellor and GA financial VP (otherwise, may lose approved status)
Insurance and Bonding	
_____	AE officers/employees with check-signing authority or who handle cash/negotiable instruments must be bonded in a reasonable amount
_____	AE board "must consider whether to obtain" general liability and directors'/officers' insurance
Services to AE by University	
_____	AE use of University services, personnel, and facilities by written agreement only
_____	Any reimbursement to University for services provided to AE must be by written agreement before services provided
_____	When University employees provide services to AE and conflict arises between University and AE, employee must comply with University policies/directives
Acceptance of Gifts by AE	

_____	AE cannot accept gift with conditions re: University's resources unless approved by University; AE cannot accept gift with unlawful conditions/restrictions
_____	AE must notify prospective donors of restricted gift policies (that acceptance of gift is contingent on approval)
_____	AE must coordinate with University development office when soliciting and accepting gifts
Conflict of Interest Policies	
_____	AE must have conflict of interest and ethics policies in place re: relationships between University, AE, members of AE board, and persons doing business with AE
_____	Transactions (except for reimbursements) between AE and AE officers/directors/ employees must be approved by AE board
_____	Recusal from decision-making if director, officer, or employee has private business interest in deal
_____	No AE scholarship/fellowship to AE employee or employee family member unless independent awards committee
Reports to University	
_____	Annual report from AE to Chancellor with (1) list of AE board members, (2) copy of public 990, and (3) copy of CPA audit, etc.
_____	At request of Chancellor or BOT chair (with an articulated reason), AE must meet with requesting person, designee, or internal auditor and allow inspection of: (1) money transfers; (2) transactions; (3) budget; (4) real estate purchases, etc.; (5) minutes; (6) 990 and other tax forms; and (7) other relevant documents and records
Miscellaneous	
_____	All AE business and communications must clearly communicate AE (not University) name
_____	AE must comply with all provisions of Internal Revenue Code and all State lobbying and political activity laws
_____	AE may not offer course or seminar using University name without receiving prior permission from University
_____	AE must have records retention and destruction policies (including electronic files and prohibiting destruction if investigation into wrongdoing or litigation is anticipated or underway)
Waiver	
_____	AE must request waiver in order not to comply with any requirement (waiver from President, circumstances set out in writing, and notification to Chancellor)

All associated entities were required to be in compliance with the AE regulation no later than July 1, 2006.¹⁵ Written agreements are nonetheless essential in order to ensure that the numerous requirements encompassed in the AE regulation are met and expectations are clearly conveyed. The Working Group has confirmed that all athletically related associated entities that reported audits in June 2013 operate pursuant to a written agreement or memorandum of understanding.

Several elements in the AE regulation address the financial reporting and financial transparency of associated entities. The associated entity must create an annual operations and capital budget.¹⁶ All compensation provided by the associated entity to its officers and employees must be approved by the governing board, which must further comply with Board of Governors Policy 300.1.1.¹⁷ All monetary transfers between the associated entity and the approving institution must be documented in writing or electronically that has a retrievable transaction trail.¹⁸ The associated entity must be audited each year by an independent CPA firm,¹⁹ a requirement that is mirrored in the system-wide intercollegiate athletics policy.²⁰ The annual audit report, management letters, and responses to management letters all must be provided to the constituent institution's chancellor, who then must provide the documents to the constituent institution's Board of Trustees and the President.²¹ The President provides the documents to the Board of Governors.²²

Furthermore, the Chancellor of the constituent institution, the President, or a member of the constituent institution's Board of Trustees may request certain information from the associated entity as long as it is for "an articulated legitimate reason."²³ In that instance, the associated entity personnel must meet with the requesting official and allow that official to inspect any of the following information:

- a. A description of all monetary transfers from the Associated Entity to the Approving Institution or the University;
- b. A description of all transactions entered into during the year between the Associated Entity and the Approving Institution or the University;
- c. A copy of the Associated Entity's operating and capital expenditure budget for the year and a comparison of actual expenditures to budgeted expenditures;
- d. A description of all real estate purchases, material capital leases, and investment/financing arrangements entered into during the year;

¹⁵ UNC Policy Manual 600.2.5.2[R] (L).

¹⁶ UNC Policy Manual 600.2.5.2[R](D)(3)

¹⁷ UNC Policy Manual 600.2.5.2[R](D)(4)

¹⁸ UNC Policy Manual 600.2.5.2[R](D)(6)

¹⁹ UNC Policy Manual 600.2.5.2[R] (D)(2)(a)

²⁰ "The chancellors shall ensure that all foundations, clubs, and associations established primarily to raise money on behalf of constituent institutions are audited annually and that those audits are reviewed by the institutional Boards of Trustees and are forwarded to the President." UNC Policy Manual 1100.1(11).

²¹ UNC Policy Manual 600.2.5.2[R] (D)(2)(a).

²² *Id.*

²³ UNC Policy Manual 600.2.5.2[R] (I)(2).

- e. Copies of the minutes of all regular and special meetings of the Associated Entity's board;
- f. The portions of the 990 forms that are not publicly disclosed and all other federal and state tax returns; and
- g. Any other documents and records which are relevant to the articulated reason.²⁴

Recommendation 7: The Working Group recommends that the President amend the Associated Entity regulation to formalize a requirement for a written operating agreement between each constituent institution and each associated entity. The Working Group also recommends that each Chancellor confirm that a written agreement exists with any athletically related associated entity. If such an agreement does not exist, the Working Group recommends that each chancellor initiate the completion of such an agreement. However, if an agreement does exist, the Working Group recommends that the Chancellor ensure that the agreement conforms to the requirements of the AE regulation.

Recommendation 8: To enhance the financial transparency of each institution's inter-collegiate athletics program and to affirm institutional control principles and standards as defined by the NCAA and SACS and described in Section II above, the Working Group recommends that the President conduct an appropriate review of the AE regulation and consider amendments to the regulation, with appropriate input from chancellors and administrative staff.

Possible amendments to the AE Regulation include:

(a) Part B(3) of the AE Regulation currently states that the Approving Institution may remove the approved status of any Associated Entity which fails to abide by the Approving Institution's or the University's policies or regulations which govern Associated Entities. This part could be strengthened by providing that the Approving Institution may remove the approved status of any Associated Entity which fails to abide by the Approving Institution's or the University's policies or regulations which govern Associated Entities, violates the terms of any written agreement(s) between the Associated Entity and the Approving Institution, or at the sole discretion of the Approving Institution.

(b) Part C(1) of the AE Regulation currently states that the Associated Entity must be organized for the "primary purpose" of supporting the University or conducting activities that are in furtherance of the University's mission. This part could be strengthened by stating that the associated entity must be organized for the "sole purpose of" supporting the University or conducting activities that are in furtherance of the University's mission.

(c) Part D(2) of the AE Regulation currently states that a major Associated Entity must be audited by an independent CPA firm. This part could be strengthened by requiring that the Associated Entity must also select an auditor that is satisfactory to the Approving Institution.

²⁴ *Id.*

(d) Parts E(1) and (2) of the AE Regulation currently require: (1) some officers and employees to be bonded in an amount determined to be reasonable by the Associated Entity's board; and (2) the governing board of an Associated Entity to consider obtaining general liability and directors'/officers' insurance in an amount determined to be reasonable by the Associated Entity's board. These parts could be strengthened by requiring the Associated Entity to acquire a commercially reasonable amount of liability insurance, as may be required by the Approving Institution, based upon risk management assessment principles.

(e) Part F(3) of the AE Regulation currently requires University employees to comply with the policies, regulations, and directives of the University when University personnel provide services for an Associated Entity and a conflict arises between the University and the Associated Entity.²⁵ This part could be strengthened by clarifying that University personnel assigned to work with and as part of the Associated Entity always remain under the direction and control of the University.

(f) Part G of the AE Regulation currently restricts the acceptance of some gifts by an Associated Entity and requires an Associated Entity to coordinate with the Approving Institution's development office. This part could be strengthened by clarifying that the Approving Institution is always in charge and control of fundraising, and that an Associated Entity may not engage in fundraising activities or receive gifts that impose obligations on the approving institution (absent appropriate approval) or that are otherwise inconsistent with institutional gift policies.

(g) Part H of the AE Regulation currently requires an Associated Entity to have in place general conflict of interest and ethics policies. This part could be strengthened by extending institutional conflict of interest rules to members of the Associated Entity organization; it should also require approval of the associated entity's conflict of interest policies by the Approving Institution.

(h) Part I of the AE Regulation currently requires various reports to be submitted by an Associated Entity to the University. This part could be strengthened by also requiring the Associated Entity to provide Articles of Incorporation and By-laws, as well as access to donor records, to the Approving Institution upon request.

(i) Part I(2) of the AE Regulation requires an Associated Entity to make available other documents and records upon request "for an articulated legitimate reason." This part could be strengthened by stating that the Chancellor of the constituent institution (or the Chancellor's designee) or the President of the University (or the President's designee) may request any information from the associated entity for any reason or no reason, and that such information shall be provided upon request. Any reference to the requirement for an "articulated legitimate reason" as the basis for the request should be deleted.

²⁵ Under the current AE Regulation, the Associated Entity must also comply with Board of Governors Policy § 300.1.1 concerning the prohibition of payments to specified University employees. UNC Policy Manual 300.1.1(II)(B).

In addition to amending the AE regulation as described herein, the Working Group notes the critical importance of ensuring that the financial operations of athletically related associated entities are audited on an independent basis to ensure transparency and appropriate oversight. Indeed, the statute that directs the Board of Governors to encourage the establishment of associated entities instructs that AE governing boards are to secure and pay for auditing services for the entity and then transmit a copy of the annual financial audit report of the entity to the Board of Governors.

Recommendation 9: The Working Group recommends that the Chancellor affirm that a process is in place to ensure that the required annual audit has been submitted and reviewed by the appropriate committee(s) within the Board of Trustees. The results of these reviews as specified above (existence of agreements with athletically related associated entities, compliance of agreements with the AE regulation, and processes for annual audit submission and review) should be shared by each Chancellor with the President within 12 months and that a summary review be shared by the President with the Board of Governors Audit Committee within 15 months.

Based on its review, the Working Group also believes that additional steps should be taken to ensure that the Chancellor of the approving institution for each athletically related associated entity, in accordance with NCAA principles and SACS standards, has appropriate control and oversight of AE finances, which should include regular and thorough reviews of each associated entity's financial information.

Recommendation 10: The Working Group recommends that the Chancellor of each approving institution for each athletically related associated entity receive, review, approve, and report to the Board of Trustees, at least annually, the operations and capital budget for the athletically related AE. The Working Group also recommends that the Chancellor and the Board of Trustees review the compensation paid to officers and employees of the associated entity, and any adjustments to such compensation, and a summary of all fund transfers from the associated entity to the approving institution or to the University.

Appendix I

Other Public Database Sources Relating to Athletics Revenues and Expenditures

In addition to the NCAA Financial Dashboard, there are a number of other databases that are available for learning more about different aspects of intercollegiate athletics, including financial information. Each database has its own particular merits and limitations. The Working Group believes those attributes are best described in the following summaries:

The Equity in Athletics Data Analysis Cutting Tool is provided by the Office of Postsecondary Education of the U.S. Department of Education. The data made available in this tool are those as submitted annually by each institution as required by the Equity in Athletics Disclosure Act (EADA). The Cutting Tool is available to any member of the public with access to the web: <http://ope.ed.gov/athletics/>.

Using the Cutting Tool, it is possible to obtain data for any one institution or aggregated data for a group of institutions. For purposes of analysis, groups can be defined by state, by sanctioning body (e.g., NCAA, NAIA), athletic conference, student enrollment, institutional type, or any combination of these criteria. For instance, a group search for “North Carolina-NCAA Division I-A, Atlantic Coast Conference, Any Type” produces an aggregated group that includes Duke University, NC State, UNC Chapel Hill, and Wake Forest University. Application of any search criteria that produces three or fewer institutions in an aggregated group is not permitted. Notably, the data for groups are simply “aggregated” (i.e., summed). The EADA Cutting Tool does not permit “side-by-side” data comparisons of one institution to another or to a group of institutions.

Once an institution or a group has been selected, it is possible to then select a reporting year (from 2003 to 2011) and examine submitted data on Athletics Participation (by teams, gender, and co-ed); assignment of full- and part-time men’s and women’s head coaches to various teams; average head coaches’ salaries (aggregated for men’s and women’s coaches); the expenditure of athletically related student aid for men’s and women’s teams; the allocation of recruiting expenses for men’s and women’s team, and the operating (game day) expenses by team, including those on a per student-athlete basis participating in each sport. A “Revenues and Expenses Summary” is also provided.

The EADA Cutting Tool is most useful when one is interested in understanding broad patterns related to an institution’s allocation of resources to men’s and women’s sports. It is also a quick “one-stop” opportunity to examine sports being offered, roster sizes, coaching staffs, and the like.

However, the Cutting Tool is not a comprehensive financial data warehouse and it is not even particularly useful when trying to compare one institution to another or to a group consisting of the institutions belonging to a specific athletic conference. EADA data submission protocols do not include any information with respect to indirect institutional support provided to an Athletics Department or any debt payments for athletic facilities, segregate reported salaries from employer-paid benefits (thereby focusing gender comparisons on the basis of salaries only and not total compensation), and forces revenues to be reported as equal to expenses (thereby concealing athletic budget deficits). For these reasons, the EADA Cutting Tool cannot be considered to contain a comprehensive set of data relating to the revenues and expenses of an intercollegiate athletics

program and this is why it is not possible to compare an institution's EADA data to financial information found on the NCAA Financial Dashboard

USA TODAY NCAA Athletic Department Revenue Database (Division I only):

Although the data contained in the NCAA Financial Dashboard is robust, the NCAA does not permit the disclosure of the specific data of its member institutions except to its member institutions. For that reason, peer comparisons must be in defined groups, such as conferences, or other peer groups as identified by each institution for purposes of comparison. Rightly or wrongly, this policy decision was made by the NCAA to encourage full-disclosure by member institutions and to permit private institutions and the military academies to protect the confidentiality of their data.

In an attempt to better understand the revenues and expenses of specific institutions, USA TODAY has annually obtained the individual NCAA Division I revenue and expenses reports through public records requests. Data for private institutions, the military academies, or for public institutions not required to disclose under the terms of their respective state public records laws are not included. USA TODAY does not collect financial reports from Division II institutions. In 2012, the USA TODAY data included 228 public Division I colleges and universities.

The USA TODAY database is principally aimed at showing gross dollar amounts for revenues and expenses, using the NCAA's defined variable for "Total Athletics Revenues" (Indicator 4) and "Total Expenditures (Indicator 9). Using information within the data set on "Total Allocated Revenues," USA Today is able to report what it calls "Total Subsidy" and then a "% Subsidy" (which is the percentage that allocated revenues consist of total revenues). Essentially, although calculated slightly differently, USA TODAY's data for "% subsidy" is the inverse of the NCAA's reported percentage for "revenue self-sufficiency" (Indicator 5). For instance, if an institution's NCAA data shows that its athletic program is 35% self-sufficient, USA today would report that as representing a 65% subsidy. The 228 institutional entries for 2012 can be placed in rank order by revenues, expenses, subsidy, or % subsidy, but the functionality of the database is otherwise limited. USA TODAY also makes available information on compensation and bonus packages of most Division I football head coaches, men's basketball head coaches, and athletic directors. These data were also secured through USA TODAY using public records requests. The USA TODAY database is accessible at:

<http://www.usatoday.com/sports/college/schools/finances/>.

Knight Commission on Intercollegiate Athletics:

In December 2013, as a follow-up to its 2010 *Restoring the Balance* report, the Knight Commission on Intercollegiate Athletics released its NCAA Division I Academic and Athletic Spending Database. It is accessible at <http://spendingdatabase.knightcommission.org>. The fundamentals of the Knight Commission database are built upon the NCAA financial report forms of Division I public institutions as obtained by USA TODAY, thereby allowing data analyses and comparisons to be made with respect to other Division I institutions individually; in peer groups defined by NCAA subdivisions, conferences, regions, Carnegie Classification, and spending levels (within FBS); and over time from 2005 to 2011 considering actual and inflation-adjusted expenditures.

Unlike USA TODAY's focus on revenues and the percent subsidy provided by each institution for its athletic programs, the Knight Commission database is focused upon spending patterns and trends. Moreover, the Knight Commission database incorporates publicly available data on the participation of student-athletes in various institutions from Equity in Athletics Disclosure (EADA) reports (discussed above) as well as IPEDs-based spending data relating to institutional spending on academics as constructed by the Delta Cost Project at American Institutes for Research. The inclusion of the Delta Cost Project data permits understanding of the trends in athletic spending within the larger context of institutional spending on academics and instruction. The principal academic spending measure used in the Knight Commission database is Education and Related (E&R) Spending per FTE student, one of the measures currently available to the UNC Board of Governors to understand campus spending patterns and trends (see <http://www.tcs-online.org/Home.aspx>). Inclusion of the student-athlete participant data permits a more useful analysis of trends when accounting for the participation opportunities being provided. The number of sports offered by institutions can vary greatly and spending levels can be impacted significantly by a reduction or increase in the number of sports. Sport-specific spending data are provided for football and the Knight database allows some specific analytical attention to be given to spending/trends associated with this sport.

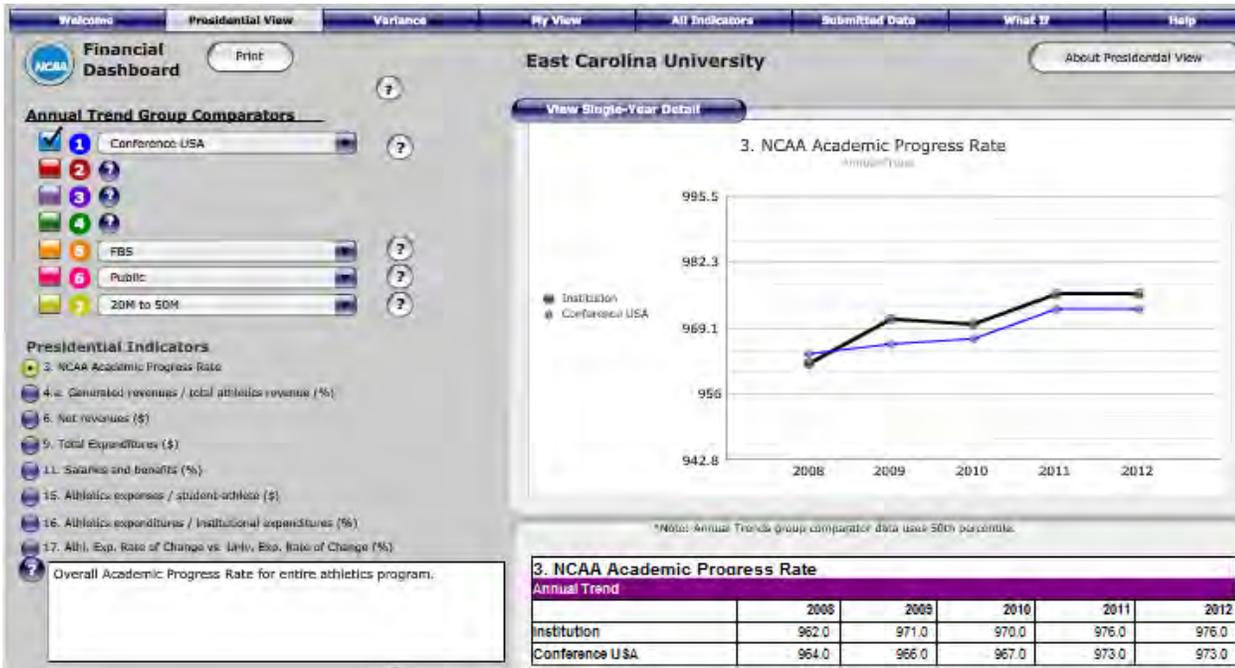
A limitation of the Knight Commission database is that the IPEDs/Delta Cost Study data trail by one year the reported revenues and expenses reported in the NCAA Financial Dashboard. The Knight Commission database also does not contain as many data elements as the NCAA Dashboard. However, it does provide trend data as far back as 2005 (and not simply the trailing five-year period used by the NCAA), permits inflation-adjusted spending analyses, allows projections on athletic spending given past trends, and is very user-friendly.

The Knight Commission Spending Database provides a valuable perspective on spending that supports the academic mission and intercollegiate athletics within UNC institutions. Of course, data for each campus needs to be interpreted based upon an understanding of the differences in the sources of revenue for academics and athletics, and other relevant information (e.g., Charlotte's initiation of a football program and eventual change in conference level from FCS to FBS).

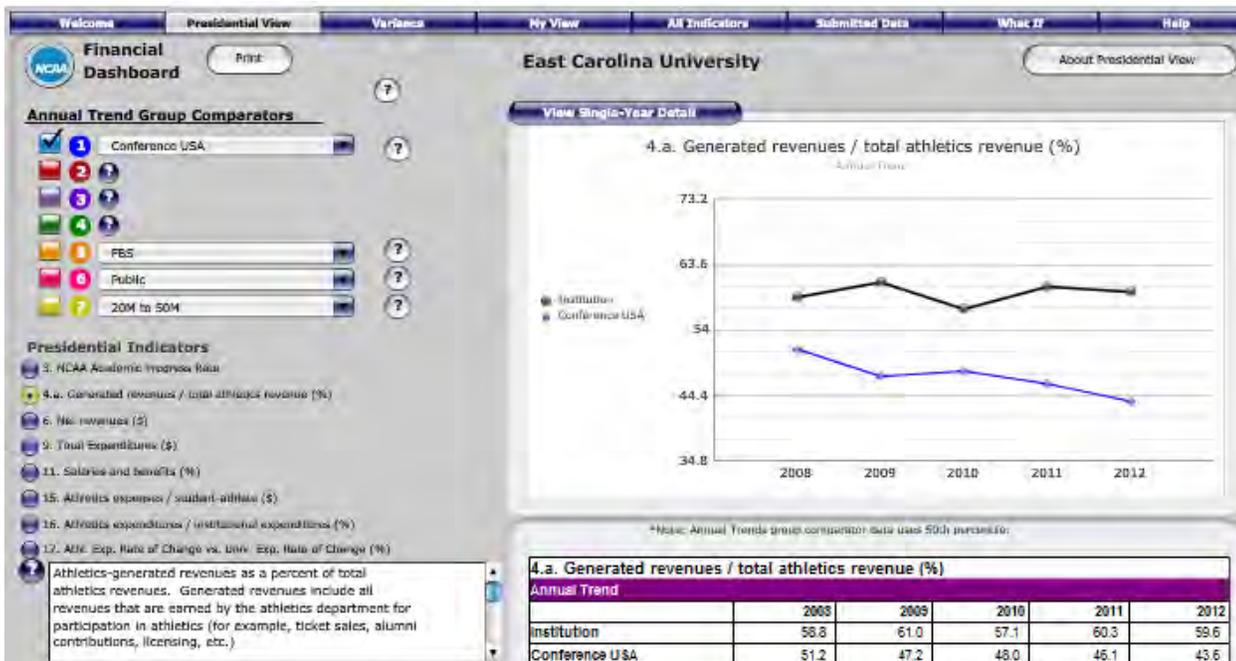
Appendix II

Sample Division I "Presidential View" (ECU)

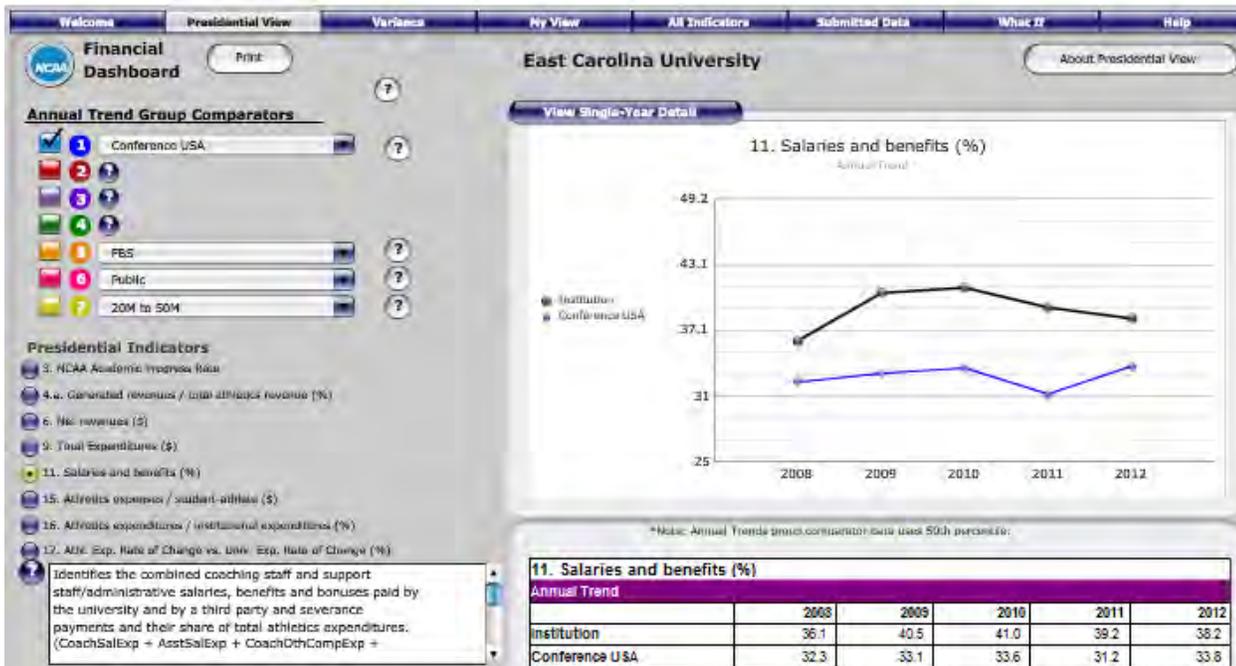
East Carolina University *View Single-Year Detail: 3. NCAA Academic Progress Rate*



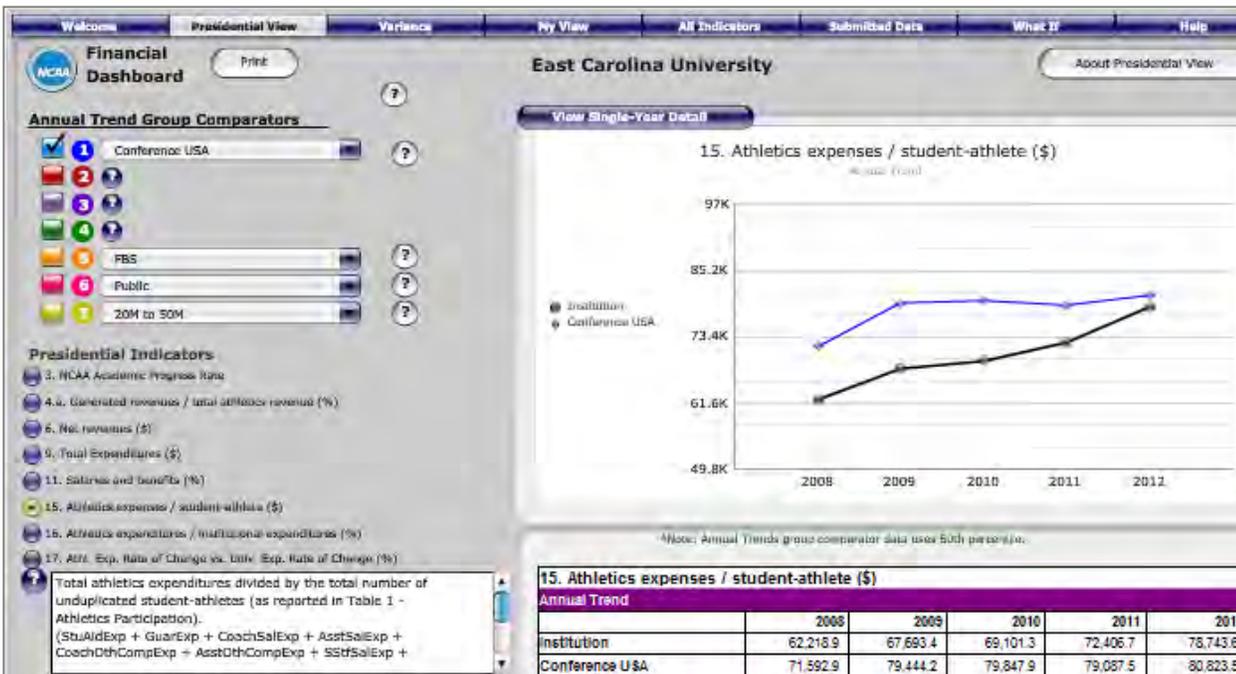
East Carolina University *View Single-Year Detail: 4.a. Generated Revenues/Total Athletics Revenue (%)*



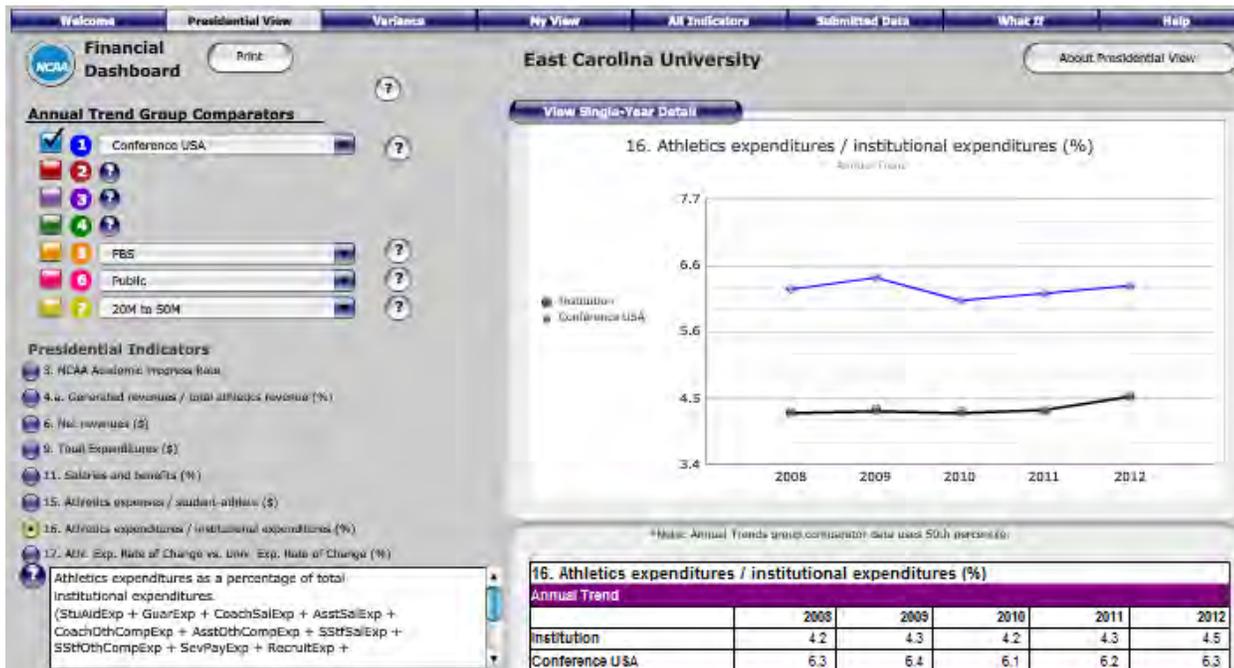
East Carolina University View Single-Year Detail: 11. Salaries and Benefits (%)



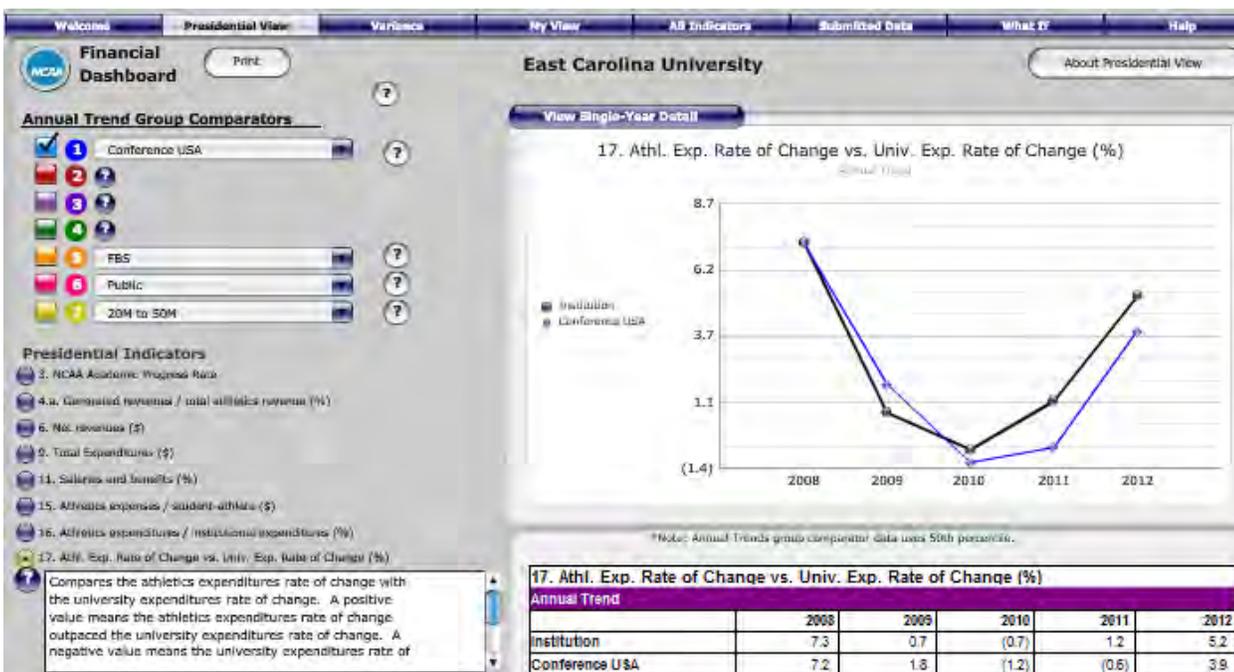
East Carolina University View Single-Year Detail: 15. Athletics Expenses/Student-Athlete (\$)



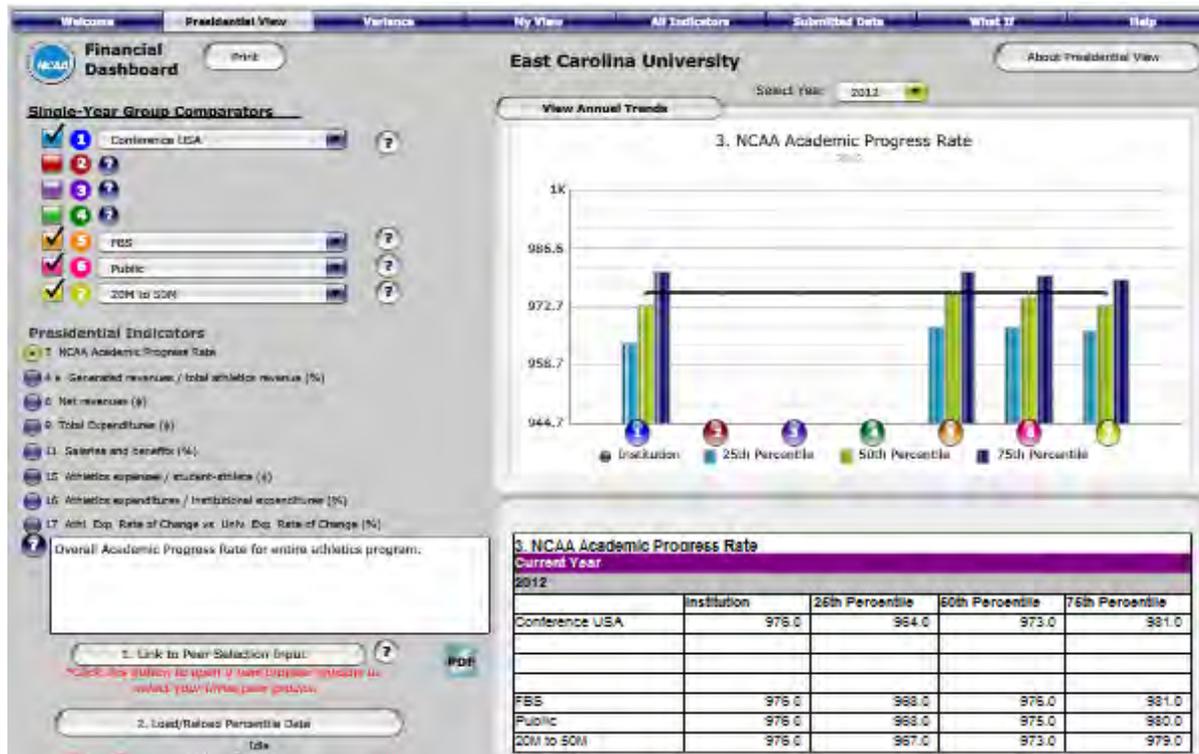
East Carolina University View Single-Year Detail: 16. Athletics Expenditures/Institutional Expenditures (%)



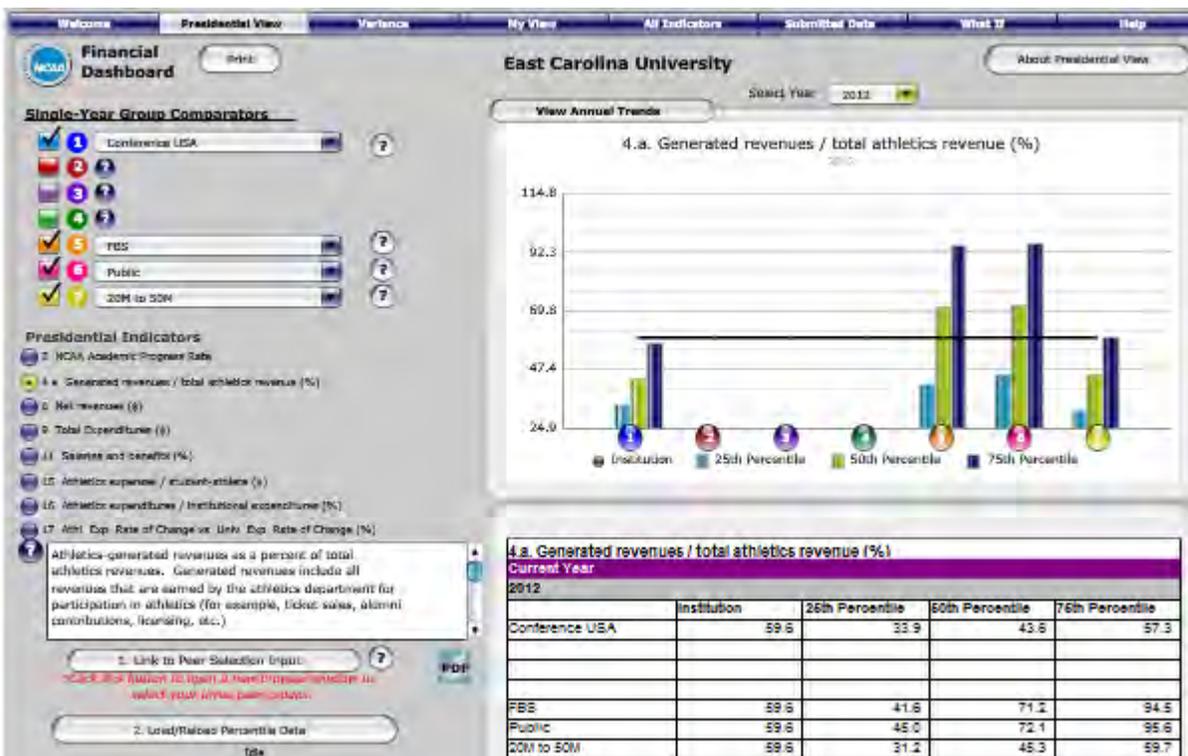
East Carolina University View Single-Year Detail: 17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)



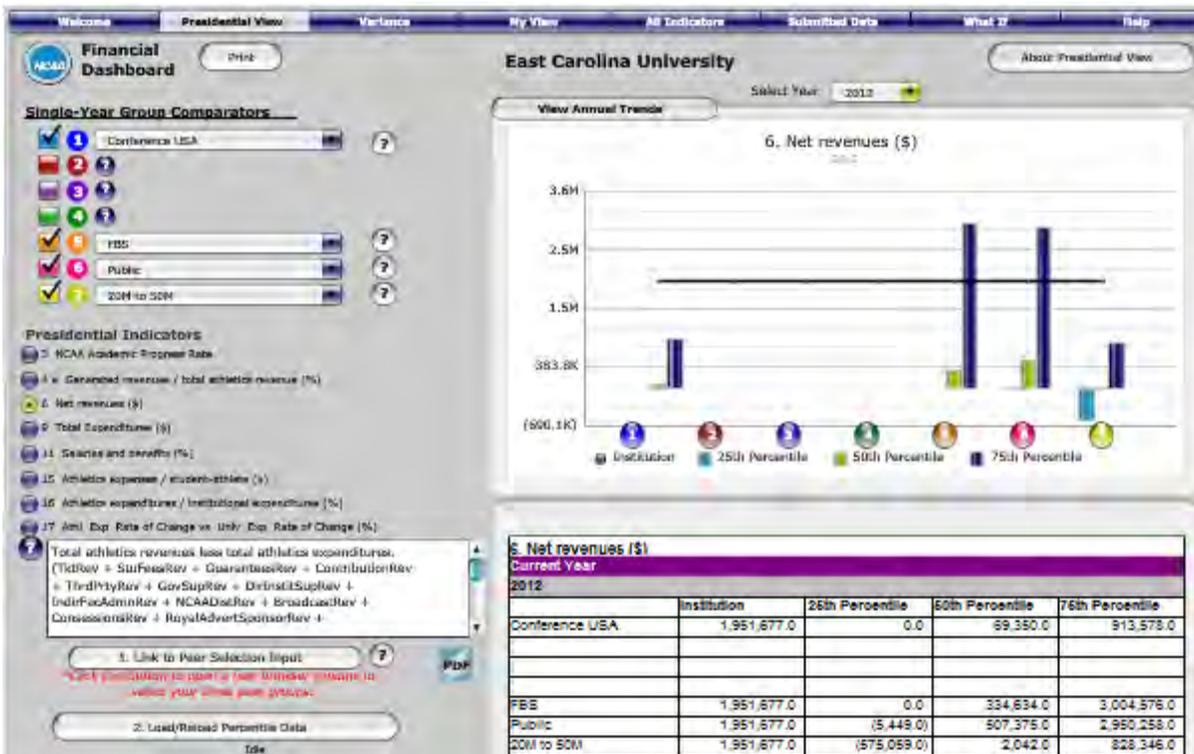
East Carolina University View Annual Trends 2012: 3. NCAA Academic Progress Rate



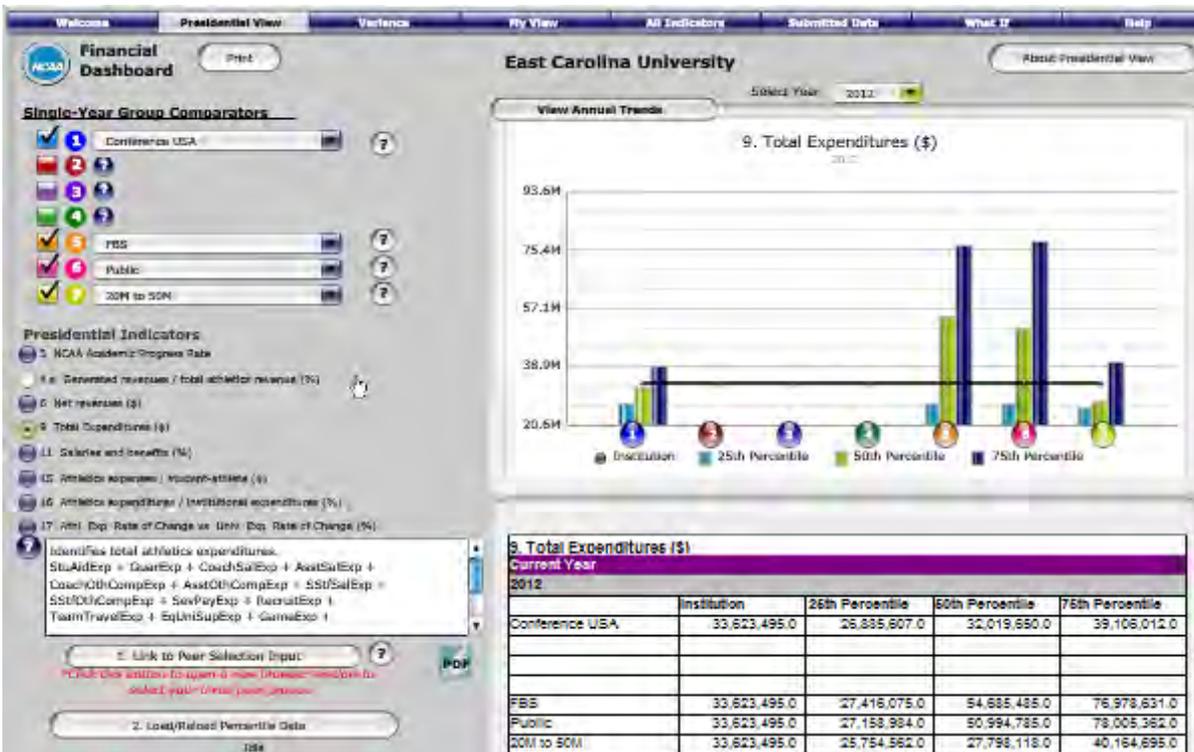
East Carolina University View Annual Trends 2012: 4.a. Generated Revenues/Total Athletics Revenue (%)



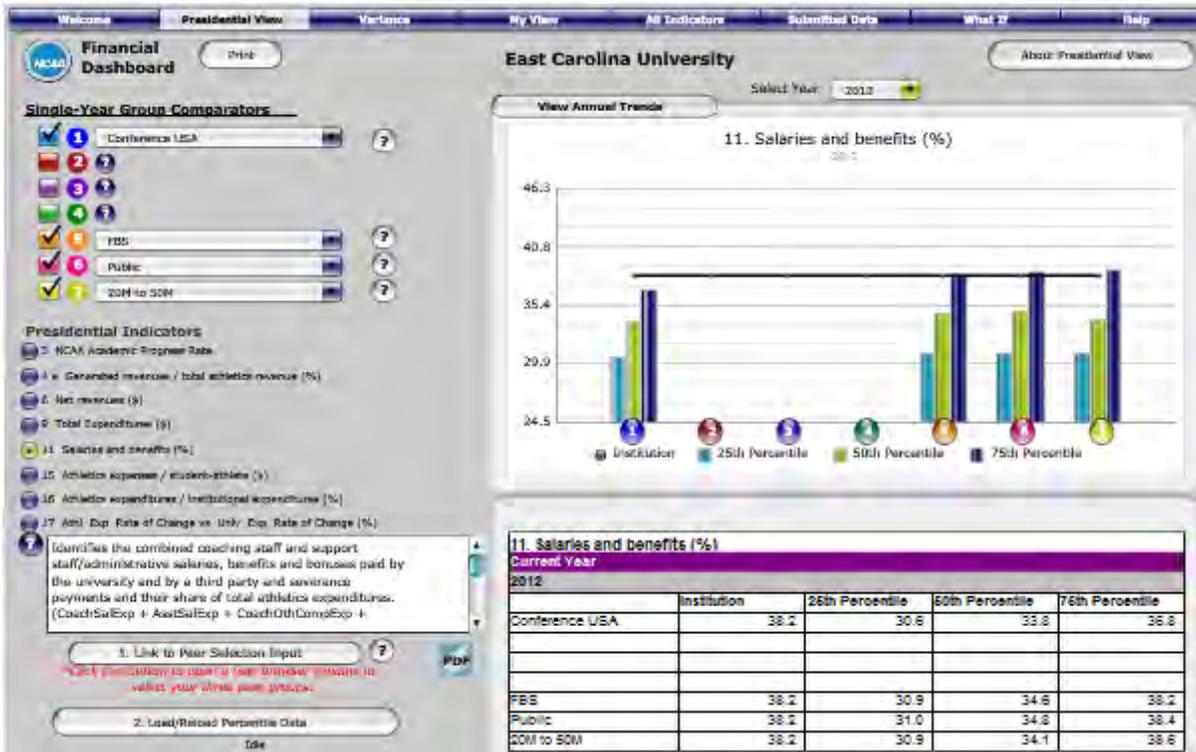
East Carolina University View Annual Trends 2012: 6. Net Revenues (\$)



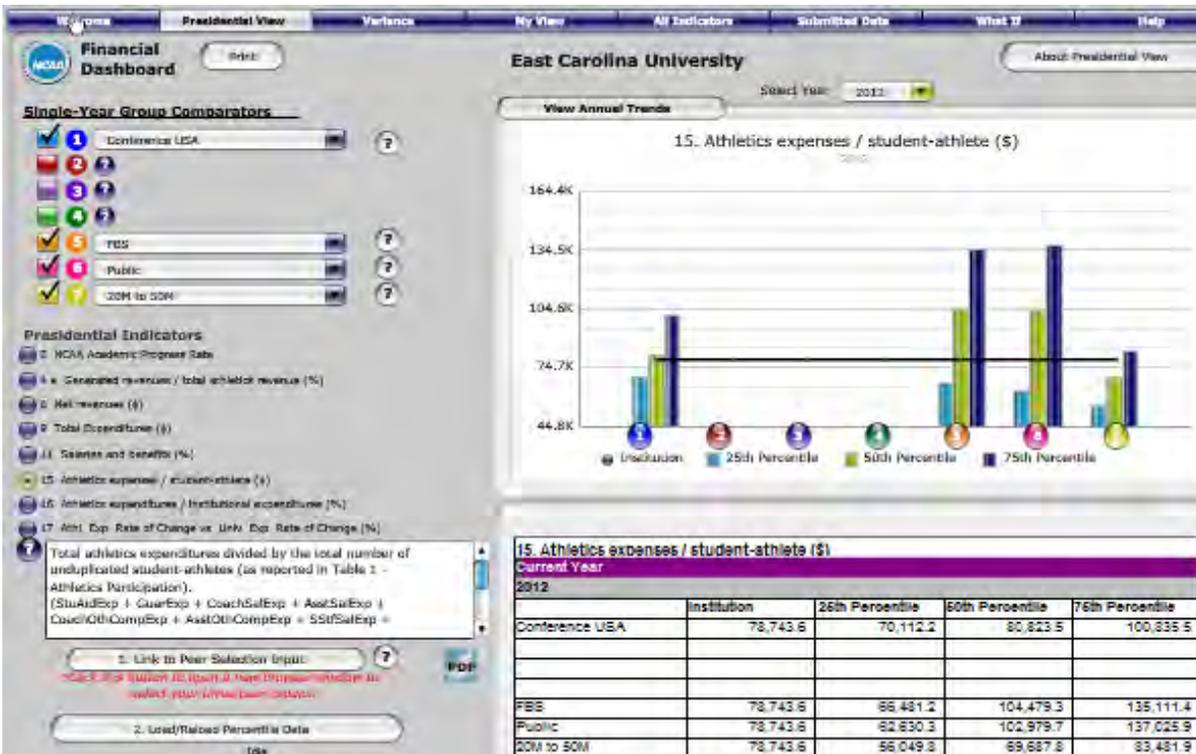
East Carolina University View Annual Trends 2012: 9. Total Expenditures (\$)



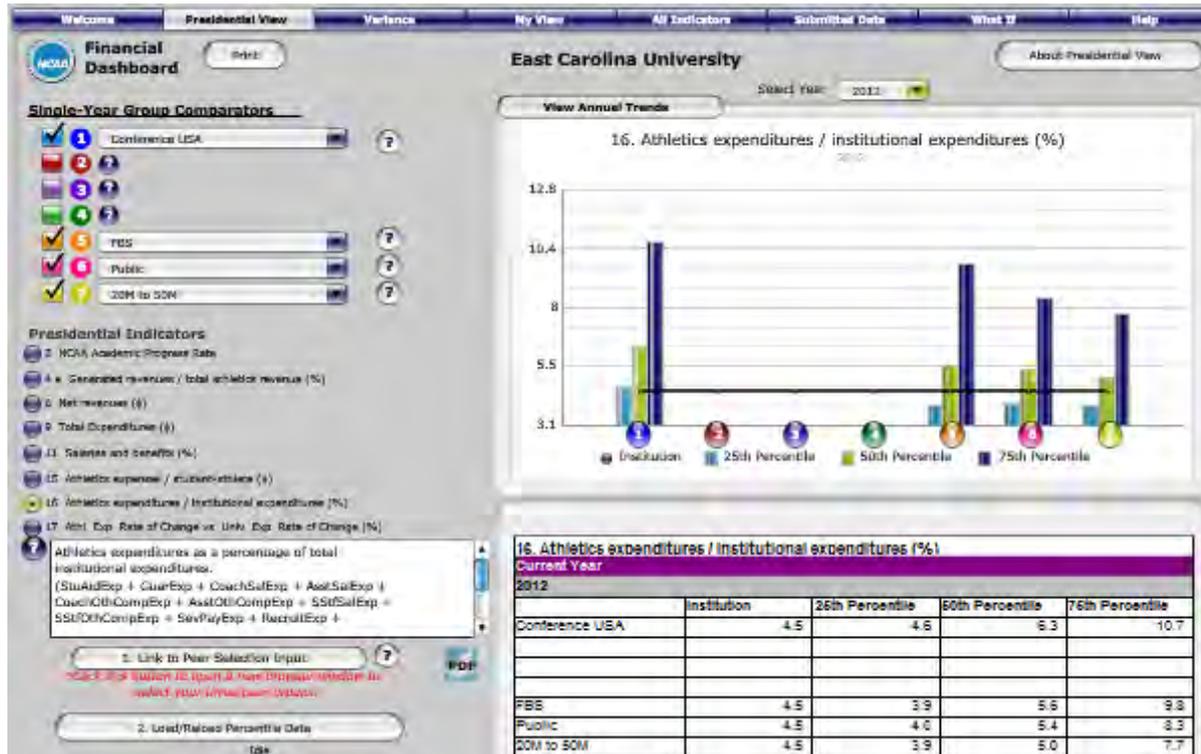
East Carolina University View Annual Trends 2012: 11. Salaries and Benefits (%)



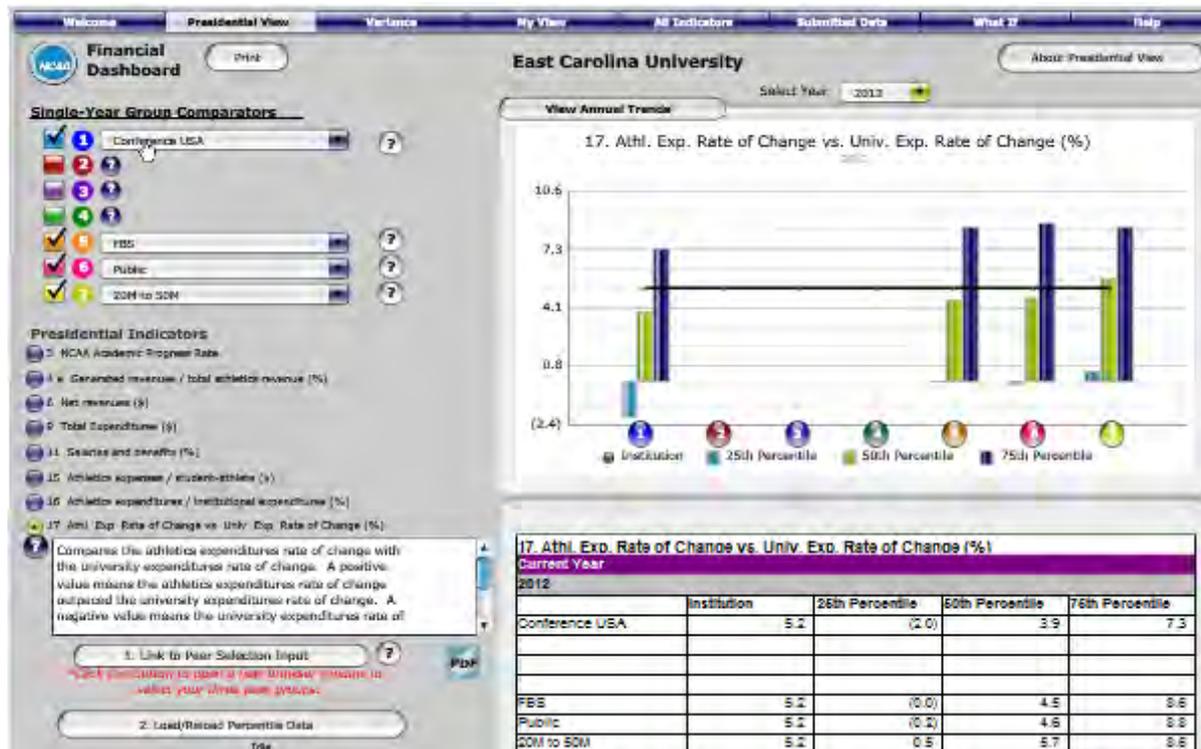
East Carolina University View Annual Trends 2012: 15. Athletics Expenses/Student-Athlete (\$)



East Carolina University View Annual Trends 2012: 16. Athletics Expenditures/Institutional Expenditures (%)



East Carolina University View Annual Trends 2012: 17. Athl. Exp. Rate of Change Vs. Univ. Exp. Rate of Change (%)



Appendix III

What follows is an example (from UNC Charlotte) of an annual budget document that could be used in the implementation of Recommendation 4. The precise format (and detail provided) for any particular campus should be determined by each Chancellor, subject to the preferences of his or her Board of Trustees. The column labeled “Explanation” is intended to suggest a way for major changes in revenues or expenditures to be highlighted.

Revenues	2013-14	2014-15	Difference	Explanation (Optional)
Athletic Fee	\$ 15,600,000	\$ 17,160,000	\$ 1,560,000	\$64 fee increase (\$50 football)
Unrestricted Private Gifts	\$ 2,245,641	\$ 2,249,001	\$ 3,360	
Other Supporting Revenue	\$ 1,535,000	\$ 2,351,000	\$ 816,000	Conference USA increase
Athletic Guarantees	\$ 20,000	\$ 47,500	\$ 27,500	
Gate Receipts	\$ 1,288,000	\$ 1,312,750	\$ 24,750	
Interest Income	\$ 15,000	\$ 15,000	\$ -	
Sponsorship Revenue	\$ 515,650	\$ 540,650	\$ 25,000	
Tournament Revenue	\$ 2,500	\$ 2,500	\$ -	
Intra-Transfers	\$ 350,000	\$ 350,000	\$ -	
TOTAL REVENUES:	\$ 21,571,791	\$ 24,028,401	\$ 2,456,610	

Expenses	2013-14	2014-15	Difference	Explanation
EPA Salaries	\$ 4,008,600	\$ 4,148,424	\$ 139,824	End of severance for MBB HC
Temp-Non Teaching	\$ 25,500	\$ 25,500	\$ -	
EPA Special Payment	\$ 507,777	\$ 657,777	\$ 150,000	
Severance Payments	\$ 177,750		\$ (177,750)	
SPA Salaries	\$ 692,089	\$ 758,628	\$ 66,539	
SPA Overtime		\$ 23,553	\$ 23,553	
Non-Student Wage	\$ 423,745	\$ 517,030	\$ 93,285	
Student Wage	\$ 135,150	\$ 135,150	\$ -	
Social Security	\$ 407,266	\$ 420,816	\$ 13,550	
State Retirement	\$ 631,767	\$ 668,070	\$ 36,303	
Medical Insurance	\$ 445,937	\$ 519,055	\$ 73,118	
Claims Made Benefit		\$ 74,769	\$ 74,769	
Total Salaries/Benefits	\$ 7,455,581	\$ 7,948,772	\$ 493,191	
			\$ -	
Operating Expenses			\$ -	
Scholarships	\$ 5,569,642	\$ 6,720,633	\$ 1,150,991	FBS Football ramp up / housing-fee-meal inc
Team Travel	\$ 1,792,494	\$ 1,849,294	\$ 56,800	
Other Current Services	\$ 1,321,390	\$ 1,548,390	\$ 227,000	
Other Fixed Charges	\$ 915,583	\$ 915,583	\$ -	
Other/Players Supplies	\$ 688,575	\$ 696,075	\$ 7,500	
Recruiting Travel	\$ 564,500	\$ 634,600	\$ 70,100	
Guarantees	\$ 358,900	\$ 514,100	\$ 155,200	
Officials	\$ 374,570	\$ 384,000	\$ 9,430	
Insurance/Bonding	\$ 300,000	\$ 350,000	\$ 50,000	

Membership Dues	\$ 296,725	\$ 296,725	\$ -
Advertising/Promotion	\$ 198,800	\$ 203,500	\$ 4,700
Communications	\$ 184,350	\$ 185,100	\$ 750
Capital Outlay	\$ 183,300	\$ 183,300	\$ -
Meals	\$ 180,350	\$ 182,000	\$ 1,650
Holiday Room/Board	\$ 160,000	\$ 160,000	\$ -
Printing/Binding	\$ 155,050	\$ 155,050	\$ -
Facilities Maintenance	\$ 125,500	\$ 130,100	\$ 4,600
Medical Fees	\$ 110,000	\$ 110,000	\$ -
Administrative Travel	\$ 106,300	\$ 107,300	\$ 1,000
Contingency	\$ 117,221	\$ 98,500	\$ (18,721)
Use Tax	\$ 38,640	\$ 95,174	\$ 56,534
Tournaments	\$ 75,000	\$ 75,000	\$ -
Motor Vehicle Supplies	\$ 56,250	\$ 56,650	\$ 400
Awards	\$ 49,735	\$ 49,735	\$ -
Office Supplies	\$ 46,675	\$ 47,175	\$ 500
Other Contracted Services	\$ 42,000	\$ 42,000	\$ -
Moving Expenses	\$ 40,000	\$ 40,000	\$ -
Food Products	\$ 38,200	\$ 38,200	\$ -
Utilities	\$ 36,000	\$ 36,000	\$ -
Bank Card Charges	\$ 30,000	\$ 27,500	\$ (2,500)
Subscriptions	\$ 27,271	\$ 27,271	\$ -
Maintenance Agreement	\$ 25,700	\$ 25,700	\$ -
Photography	\$ 20,400	\$ 20,400	\$ -
Legal/Accounting Fees	\$ 20,000	\$ 20,000	\$ -
Ground Supplies	\$ 10,455	\$ 10,455	\$ -
Intra-Transfer	\$ 10,050	\$ 10,050	\$ -
Rental/Real Property	\$ 8,500	\$ 8,500	\$ -
Public Relations	\$ 5,700	\$ 5,700	\$ -
Total Operating Expenses:	\$ 14,283,826	\$ 16,059,760	\$ 1,775,934
TOTAL EXPENSES	\$ 21,739,407	\$ 24,008,532	\$ 2,269,125
NET	\$ (167,616)	\$ 19,869	

The University of North Carolina
Intercollegiate Athletics Report
2014-2015



The University of North Carolina
General Administration

December 2015

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Executive Summary

- A total of **1,233 recruited freshmen student-athletes were enrolled** at UNC institutions in 2014-15.
 - 32 (2.6%) received an exception to UNC's Minimum Course Requirements.
 - 49 (4.0%) received an exception to UNC's Minimum Admissions Requirements.
- The academic profile of recruited freshmen student-athletes in revenue sports saw **improvements across many measures** in 2014-15.
- Student-athletes **major in a variety of disciplines**, the most popular being Business, Parks, Recreation, Leisure & Fitness, and Communications & Journalism.
- **Seven** campuses **performed as well as or better** than the average of their BOG approved peer institutions and **seven** campuses **performed as well as or better** than the average of their athletic conference peer institutions in NCAA Academic Metrics (GSR/ASR).
- For the first time in over five years, **all UNC institutions met the NCAA's Academic Progress Rate standards** and are eligible for post-season competition.
- **Nine UNC campuses and 28 sports received NCAA Public Recognition Awards**, highlighting teams in the top 10 percent of the most recent APR scores: the highest number of sports in over five years.
- **One UNC campus** had a Level II violation processed by the NCAA in the 2013-14 academic year and **12 UNC institutions** had Level III violations processed during the same time frame.
- **Increased academic integrity standards** across all UNC campuses have led to increased academic monitoring of all students and faculty.
 - New regulations include monitoring of student-athlete enrollment, guidelines on independent study courses taught by faculty, strict grade-changing policies, and clear reporting guidelines to inform boards of trustees, chancellors, and faculty representatives of student-athlete activities on campus.
- Financial transparency regulations adopted in 2014 to monitor athletics budgets and institutional expenditures continue to provide senior administrators and policy makers with key financial data to inform athletic and academic decisions and are provided in this report.
- The average athletics fee charged to full-time students across all UNC institutions has **increased 25% since 2010**.
- All data included in this report have been presented and discussed with each institution's Board of Trustees.

Introduction

The University of North Carolina's (UNC) Board of Governors (BOG) has delegated the responsibility for intercollegiate athletics to campus chancellors under the Code's Delegation of Duty and Authority. This delegation is subject to the requirements and mandates of BOG Policy¹ and the annual BOG report requires disclosure of the academic characteristics and performance of the UNC system's student-athletes. This report follows all reporting standards required by the BOG.²

This report includes the following elements required by BOG policy:

- Academic profiles of freshmen student-athletes
- Majors of student-athletes that have attained at least junior status
- NCAA academic success indicators
- Programs receiving NCAA awards or sanctions based on academic performance
- Comparisons of student-athlete and non-student-athlete GPA
- Non-academic violations of NCAA bylaws relevant to student-athletes and prospective student-athletes
- Athletics department financial information as reported to the NCAA
- Athletics fundraising and private foundation activities that support student-athletes and athletic departments

1 See UNC Policy 1100.1 in Appendix A

2 See UNC Policy 1100.1.1 [R] in Appendix B and 700.6.1 [R] in Appendix C

Academic Profile of Recruited Freshmen Student-Athletes³

Exceptions to UNC Minimum Course Requirements and Minimum Admission Requirements

All admissions to the University, whether for student-athletes or non-student-athletes, are subject to UNC Policy 700.1.1 on the “Minimum Course Requirements for Undergraduate Admission” and UNC 700.1.1.1[R] on the “Regulations on Minimum Undergraduate Admission Requirements and the Admission of Students Requiring Special Consideration.” Minimum course requirements (MCRs) and minimum admissions requirements (MARs) set standards for completed high school courses as well as minimum GPA, SAT, and ACT scores for admissions consideration at a UNC campus. If students do not meet these minimum requirements, they may be admitted only by receiving a chancellor’s exception.⁴

Table 1 provides the number of exceptions to the MCRs and MARs for all recruited freshmen student-athletes in 2014-15, organized by NCAA Division.

- A total of 1,233 recruited freshmen student-athletes were enrolled at UNC institutions in 2013-14
 - 32 (2.6%) received an MCR exception.
 - 49 (4.0%) received an MAR exception.

Section 13b of UNC 1100.1 requires each campus to report its “admission policy for student-athletes including the definitions utilized for exceptions to campus-based criteria.” These policies remain on file at UNC General Administration (UNC-GA).

3 See Appendix D for the NCAA definition of Recruited Student-Athletes.

4 UNC Policy 700.1.1

Table 1: *Exceptions to UNC Minimum Course Requirements and Minimum Admission Requirements, 2014-15*

		Recruited Freshmen Student-Athletes				
		Total	MCR Exceptions	%	MAR Exceptions	%
NCAA Division						
ASU	I	122	***	***	***	***
ECU	I	98	6	6.1%	5	5.1%
NCA&T	I	51	11	21.6%	10	19.6%
NCCU	I	61	***	***	***	***
NCSU	I	148	***	***	9	6.1%
UNCA	I	55	-	-	-	-
UNC-CH	I	157	-	-	4	2.5%
UNCC	I	96	4	4.2%	***	***
UNCG	I	52	-	-	***	***
UNCW	I	81	-	-	-	-
WCU	I	113	***	***	***	***
ECSU	II	22	-	-	-	-
FSU	II	12	***	***	***	***
UNCP	II	126	***	***	***	***
WSSU	II	39	-	-	7	17.9%
UNC Total		1,233	32	2.6%	49	4.0%

***Campus-level data is left blank to comply with FERPA data protection standards. UNC-GA follows the NCAA standard for FERPA data protections: when institutional data include three or fewer student-athletes and/or when the data combined with publicly-available information could result in the information being identifiable because of a small sample size (three or fewer), this information is not disclosed.

High School NCAA Core Course GPA, SAT/ACT of Recruited Freshmen Student-Athletes

A student-athlete who enrolls as an entering freshman without any previous full-time college attendance must meet the NCAA's academic requirements (as certified by the NCAA Eligibility Center and approved by the NCAA Executive Committee) and any applicable institutional and conference regulations. Among these academic measures are SAT/ACT scores and the high school grade point average in NCAA defined high school core courses.⁵

Table 2 presents the academic profile of recruited freshman student-athletes in the three major revenue sports entering in 2014-15, organized by NCAA Division. Following the FERPA privacy protections as interpreted by the NCAA, data are not provided if the number of student-athletes in a cell are three or fewer.

Across all three revenue sports, most of the indicators varied from the previous year. Men's Football showed an increase in GPA this year, from 2.99 in 2013-14 to 3.14 and a decrease in average SAT (down from 938 in 2013-14 to 902). Men's Basketball saw an increase across all three measures and Women's Basketball experienced decreases across all three measures.

⁵ Average high school NCAA core course GPA is based on 16 core courses for Division I schools and 14 core courses Division II schools. For additional information, please visit: <http://www.ncaa.org/student-athletes/future/core-courses>

Table 2: Average High School NCAA Core Course GPA & SAT/ACT of Recruited Freshmen Student-Athletes, 2014-15

NCAA Division	Men's Football		Men's Basketball		Women's Basketball	
	Average HS NCAA Core Course GPA	Average SAT / ACT	Average HS NCAA Core Course GPA	Average SAT / ACT	Average HS NCAA Core Course GPA	Average SAT / ACT
ASU I	3.26	907 / 19	3.33	973 / 22	***	***
ECU I	2.86	897 / 17.6	***	***	***	***
NCA&T I	3.03	831 / 17	***	***	3.16	895 / 15
NCCU I	3.13	907 / 19.2	***	***	***	***
NCSU I	3.09	976 / 21	2.87	930 / 18	3.36	800 / 18
UNCA I	-	-	3.43	1115 / 23	***	***
UNC-CH I	3.29	982 / 22	***	***	***	***
UNCC I	2.95	917 / 19.1	***	***	***	***
UNCG I	-	-	3.12	1100 / 19	3.17	1050 / -
UNCW I	-	-	***	***	***	***
WCU I	3.45	1004 / 19	3.53	1065 / -	3.53	930 / 20
ECSU II	3.07	784 / -	-	-	2.71	810 / -
FSU II	3.19	844 / 18.2	-	-	***	***
UNCP II	3.10	929 / 19.8	***	***	***	***
WSSU II	2.98	841 / -	***	***	***	***
UNC Total	3.14	902 / 19.2	3.26	1037 / 20.5	3.18	897 / 17.7

***Campus-level data is left blank to comply with FERPA data protection standards. UNC-GA follows the NCAA standard for FERPA data protections: when institutional data include three or fewer student-athletes and/or when the data combined with publicly-available information could result in the information being identifiable because of a small sample size (three or fewer), this information is not disclosed.

Selected Majors of Recruited Student-Athletes

The academic majors of recruited student-athletes vary. Appendix E provides, by campus, the majors of recruited student-athletes from all sports enrolled in Fall 2014 achieving at least junior academic standing. The top three subject areas chosen by student-athletes make up 43% of all declared majors:

- Business, management, marketing & related support services (19%)
- Parks, recreation, leisure & fitness studies (13%)
- Communication, journalism and related programs (11%)

Student-Athlete Academic Success Indicators

Graduation Rates for Student-Athletes

There are several indicators commonly used to measure student-athlete success, the three reported here are the NCAA's Graduation Success Rate (GSR) for Division I schools, the NCAA's Academic Success Rate (ASR) for Division II schools, and the U.S. Department of Education's federal graduation rate (FGR) for student-athletes. The GSR and ASR figures are typically higher than the FGR rates due to differing methodologies. Detailed definitions for the GSR, ASR, and FGR can be found in Appendix F.

The FGR measures the percentage of first-time, full-time freshmen student-athletes who graduate within six years of enrolling in their original four-year institution. This graduation rate is the same as the traditional six-year graduation rate for all students used by the U.S. Department of Education (IPEDS rates) and reported for all students by UNC-GA annually in the Retention and Graduation report.

The GSR was developed as an alternative measure to the FGR, as the GSR measures scholarship student-athletes but includes student transfers and allows institutions to exclude student-athletes who leave their institutions prior to graduation as long as they would have been academically eligible to compete had they remained (FGRs do not include them). The ASR is very similar to the GSR, but the ASR includes student-athlete graduation data regardless of whether or not they received an athletic scholarship. The GSR, ASR, and FGRs measure the six-year graduation rates of student-athletes and are calculated using a four-year rolling average by combining student cohorts.

Although direct comparisons of campus GSRs, ASRs, and FGRs are complicated due to the differing methodologies, it can be useful to review how UNC campuses compare against their UNC BOG-approved peers and those in their respective athletic conferences.

- When comparing UNC institutions with their BOG-approved peers, seven UNC campuses performed as well as or better than the average GSRs/ASRs

- of those peer institutions.
- A comparison of UNC institutions with their athletic conference peers show that seven UNC campuses performed as well as or better than the average GSRs/ASRs of those peer institutions.

A full presentation of GSRs, ASRs, and FGRs for all UNC campuses by sport are presented in Appendix G. Overall campus GSRs, ASRs, and FGRs are provided alongside their UNC BOG-approved and athletic conference peers in Appendix H.

NCAA Academic Progress Rates for Student-Athletes

The Academic Progress Rate (APR) is an NCAA Division I metric developed to track academic achievement by academic teams and is used to determine in-season or post-season penalties. The APR was developed by the NCAA to report on graduation rates, with a score of 930 declared as the minimum threshold for academic achievement.⁶ Thus, if a team has less than a 930 APR, the NCAA considers that they are not making sufficient academic progress and can be penalized. The NCAA's APR reports for all UNC Division I campuses can be accessed from the APR database: <https://web1.ncaa.org/maps/aprRelease.jsp>.

The APRs are released each year and indicate any penalties or awards for an institution's sports teams. Due to the nature of the APR reporting cycle, they reflect the scores of the graduating class a year in the past. This information is then used to determine penalties, which include in-season limits on practice time or post-season championship eligibility. For more information on how the APR is calculated, the APR penalty system, and NCAA updates to the APR, please see Appendix I.

It is important to note that a variety of factors are included in the APR calculation and determinations of penalties. Teams are able to apply for waivers if they feel there are mitigating circumstances with respect to their APR and teams develop APR improvement plans when they fall below the 930 threshold. Additionally, a flexible standard was implemented by the NCAA for institutions whose mission is to provide educational access to a broad range of students and lag behind other institutions in academic success measures. These institutions are designated as "limited-resource institutions" and additional information on this designation, including a different APR threshold, is available in Appendix I.⁷

6 According to the NCAA, an APR of 930 is equivalent to a 50% graduate rate.

7 Two UNC institutions, NC A&T and NCCU, are limited-resource institutions.

APRs for 2015-16 Championship Year

The latest APR scores were released by the NCAA in May 2015 and are based on four years of data covering student-athlete cohorts entering in 2010-11, 2011-12, 2012-13, and 2013-14. For the 2015-16 NCAA championship year, and for the first time in over five years, no UNC institutions were penalized for low APR scores.

Two institutions did have sports teams with scores below the APR thresholds, but neither are subject to NCAA APR penalties.

- ASU's Men's Basketball had a four-year APR of 926, but due to their two-year APR of 950 and showing significant academic improvement, the team is no longer subject to in-season penalties or ineligibility for post-season competition.
- NCCU (a limited-resource institution) did have two sports teams with scores below the limited-resource institution APR threshold of 920, but received waivers from the NCAA that kept those programs in good standing. These waivers (filters) are available for limited-resource institutions to avoid NCAA penalties for a time.⁸

APR Awards for Academic Success

The NCAA annually recognizes teams that have high APR scores. Table 3 presents the UNC institutions and sport(s) receiving NCAA Public Recognition Awards, which highlight the top 10 percent of teams nationally in each sport based on the most recent APR scores. UNC has nine institutions and 28 sports receiving recognition, the highest number of sports in over five years.

8 The filters that could be used to waive penalties for limited-resource institutions include: the institution's mission (including availability of resources); demonstrated academic improvement; and the number of student-athletes on the team. For a detailed description of limited-resource institutions, filters, and examples of NCAA enforcement in this area, please see the NCAA Division I Academic Performance Program Manual: <https://www.ncaa.org/sites/default/files/2014-15%20APP%20Manual%20with%20Appendices%2011-17-14.pdf>

Table 3: *NCAA Public Recognition Awards, 2014-15*

ASU	Women's Golf Women's Soccer
ECU	Women's Cross Country Women's Track, Indoor
NCSU	Women's Cross Country Women's Golf Women's Soccer Women's Tennis Women's Track, Indoor
UNCA	Men's Tennis Women's Basketball Women's Tennis Women's Track, Outdoor
UNC-CH	Men's Tennis Women's Fencing Women's Golf Women's Gymnastics Women's Tennis Women's Volleyball
UNCC	Men's Cross Country Men's Tennis
UNCG	Men's Cross Country Men's Track, Indoor Men's Track, Outdoor
UNCW	Baseball Men's Soccer Women's Tennis
WCU	Men's Basketball

Table 4 is a summary of the total number of UNC institutions and sports receiving penalties and the number of institutions and sports receiving Academic Public Recognition Awards over the last five years.

Table 4: *Academic Progress Rate Summary, 2011-15*

		Teams Subject to NCAA APR Penalties	APR Public Recognition Awards
2011	# of UNC institutions	3	10
	# of sports	3	26
2012	# of UNC institutions	3	7
	# of sports	5	23
2013	# of UNC institutions	1	8
	# of sports	2	22
2014	# of UNC institutions	2	10
	# of sports	2	22
2015	# of UNC institutions	0	9
	# of sports	0	28

Non-Academic NCAA Violations

Along with monitoring the academic work of student-athletes measured by the APR, the NCAA strictly monitors breaches of conduct that “seriously undermine or threaten the integrity of the NCAA Collegiate Model...” (NCAA, 2013). There are four levels of violations, ranging from severe (Level I, e.g. substantial impermissible benefits) to incidental (Level IV, e.g. inadvertent, isolated infractions). Levels I and II are shared with the public by the NCAA while Level III violations are heavily redacted and only shared upon request. Level IV violations are reported by campuses to their respective athletics conferences.

Levels I and II violations are made available to the public via the NCAA legislative database for major infractions.⁹ For the 2014-15 academic year, the NCAA did not process any Level I violations at UNC institutions, but did find that UNCG committed a Level II violation involving ineligible student-athletes to practice, compete, and receive athletically-related aid from 2007-08 through 2012-13. As part of the penalty for these violations, the NCAA and UNCG have agreed on the following penalties: a two-year probationary period; a fine; the vacation of certain records; an external compliance audit; and other reporting requirements.

Twelve of the 15 UNC institutions with student-athletes had Level III violations processed by the NCAA during the 2014-15 academic year. Summaries of the violations and rulings were provided by the NCAA to UNC-GA without identification, per NCAA disclosure rules, and can be found in Appendix J.¹⁰

The vast majority of the Level III violations included in this report were discovered by campus compliance officials or athletics department staff during the regular performance of their compliance duties and were self-reported to the NCAA. While most Level III violations are discovered by campuses, NCAA staff may receive information regarding potential Level III violations and they then share that information with institutions and ask for a review. Additionally, if the NCAA is conducting an investigation into potential Level I or Level II infractions and discover Level III violations, the NCAA will work with the campus to properly address those issues.

The range in number of violations at UNC campuses (from 0 to 46) does not necessarily reflect systemic problems in athletics departments with larger numbers of violations. Some UNC campuses simply have a larger number of student-athletes, athletics teams, and compliance staff, which increases the possibility of violations and the identification of those violations. Conversely, too few self-reported violations may be attributed to a number of factors, including a smaller number of sports teams or fewer compliance staff.

For the 2014-15 academic year, most UNC campuses were below the NCAA annual average for violations. A summary of the key findings for 2014-15 is included below.

9 <https://web1.ncaa.org/LSDBi/exec/miSearch>

10 These violations may have occurred in different academic years but were processed and closed by the NCAA during the 2014-15 academic year.

- Number of Level I violations = 0
- Number of Level II violations = 1
- Number of Level III violations = 119
 - UNC Division I average for Level III violations = 11.4 (ranging from 0 to 46)
 - » Eight UNC institutions were equal to or below the NCAA Division I average (11) for Level III violations.
 - » One Division I UNC institution did not report any Level III violations.
 - UNC Division II average for Level III violations = (ranging from 0 to 4)
 - » Two UNC institutions were equal to or below the NCAA Division II average (4) for Level III violations.
 - » Two Division II UNC institutions did not report any Level III violations.

Academic Integrity on UNC Campuses

Over the past few years, many campuses have been proactive in strengthening connections between academics and athletics. Numerous innovative and practical policies are being undertaken on UNC campuses that stem from campus initiatives, the 2011 UNC Task Force Report on Athletics and Academics, and recently-implemented Academic Integrity Guidelines. A few of these best practices are included below.

- The regular review and evaluation of all aspects of performance of department chairs.
- Consistent and rigorous review of tenured faculty.
- Clear rules designating the individuals authorized to submit a course grade or grade change and accompanying auditing procedures to ensure compliance.
- The establishment of campus rules on the number of undergraduate independent studies a faculty member may teach per term, with processes to assure compliance with these rules.
- The implementation of Course-Clustering Analysis of Student-Athletes to monitor and evaluate the academic performance of student athletes, which include GPA comparisons within and across course sections and student-athlete transcript review.
- All campuses now review, annually, the course grade-point averages calculated for student-athletes and other student subgroups versus nonstudent-athletes and other identified subgroups.
- All campuses report annually on the academic profile and progress of their student athletes to their Board of Trustees and to the Board of Governors.
- All chancellors are now asked to annually certify in writing that they are in compliance with all system-wide policies and regulations related to student-athletes.

- The office responsible for athletics compliance activities reports to the chancellor or the chancellor’s non-athletics department designee.
- Student-athlete advising is housed in the departments of Academic Affairs at each campus.

Academic Integrity Regulations

As part of UNC’s ongoing efforts to monitor and protect the integrity of its curriculum and academic records, each campus was required to develop practices and procedures to implement the Academic Integrity Regulations adopted by UNC-GA in April 2013.¹¹ These regulations follow the recommendations in the 2011 Report of the Task Force on Athletics and Academics and stem from extensive discussions among campus stakeholders and incorporate recommendations from the UNC-Chapel Hill Report of the Independent Study Task Force, the Report of the Special Subcommittee of the Faculty Council, the Board of Governors Academic Review Panel, and several campus policies addressing monitoring of academics and student-athletes.

Many campuses were proactive in their monitoring of academics, developing policies well in advance of the adoption of UNC Policy 700.6.1[R] in 2013. The information required by the regulations are divided into four functional areas:

1. Registrar and Student Records Best Practices
2. Evaluating the Academic Performance of Student-Athletes and Other Student Subgroups
3. Review and Approval of Nonstandard Course and Course Sections
4. Supervision and Evaluation of Faculty and Faculty Administrators

Student-Athletes, Academics, and Campus Procedures

UNC-GA worked closely with campus stakeholders to develop guidelines aimed at assisting the implementation of these new regulations and reporting requirements. The new regulations are in place on the campuses and are being utilized to ensure that student records are maintained properly, that individualized courses conform to basic guidelines, and that faculty members are not teaching excessive numbers of independent study courses. These policies are monitored by the campus and any irregularities are investigated by the campus.

The Academic Integrity Policy requires that campuses conduct course clustering and transcript review analyses and guidelines have been established to assist campuses with this effort. Additionally, each campus was required to compare the overall student-athlete GPA with the overall non-student-athlete GPA. Table 5 presents the results for this analysis for the Spring 2015 term.

¹¹ See UNC Policies 700.6.1 [R] and 700.6.1.1 [G]

Table 5: *Student-Athlete and Non-Student-Athlete GPA, Spring 2015*

	Student-Athlete GPA (Spring 2015)	Non-Student-Athlete GPA (Spring 2015)	Difference (SA minus Non-SA)
ASU	3.08	3.10	(0.02)
ECU	2.91	2.90	0.01
ECSU	2.89	2.83	0.07
FSU	2.68	2.98	(0.31)
NCA&T	2.74	2.76	(0.02)
NCCU	2.85	2.79	0.06
NCSU	2.89	3.12	(0.23)
UNCA	3.11	3.04	0.07
UNC-CH	2.95	3.21	(0.26)
UNCC	3.02	2.97	0.05
UNCG	3.09	2.91	0.18
UNCP	2.73	2.76	(0.03)
UNCW	3.17	3.11	0.06
WCU	3.04	3.11	(0.07)
WSSU	2.65	2.89	(0.24)

Note: This comparison excludes graduate students

Academic Integrity Best Practices from Campuses

Along with UNC policy changes that have strengthened the links between academics and athletics, a number of campuses have implemented additional reforms. As a part of this year's data collection, UNC-GA asked campuses to submit examples of effective examples of increased academic integrity. A few of those examples include:

- More stringent student-athlete course clustering thresholds than mandated by UNC Guidelines.
- Student-athlete academic orientation programs aimed at better integrating new student-athletes into the campus culture and emphasizing academic policies and practices.
- Strict enforcement of attendance policies in classes and study halls, with penalties for unexcused absences that include loss of participation in practice and competition.

- Formation of campus-wide advisory groups to monitor intercollegiate athletics policies and performance.
- Eligibility summits convened to review the progress and standing of each student-athlete.
- Including faculty in the monitoring and support of student-athletes through committees, advisory roles, and strengthened relationships with campus departments of athletics.

Athletics Financial Transparency Regulations

In the fall of 2013, President Ross established the Athletics Financial Transparency Working Group to review the financial reporting practices and accountability measures employed by UNC and its constituent campuses. This effort was focused on evaluating and improving the financial operations of intercollegiate athletics programs. There were four specific charges given to the group by President Ross:

1. Review the funding and financial operations of athletics activities.
2. Review the financial reporting mechanisms to the Chancellor, Board of Trustees, the President, and the Board of Governors.
3. Identify the financial information to be reported to the Chancellor, Board of Trustees, the President, and the Board of Governors.
4. Recommend policies and regulations that will support compliance, increase transparency, and enhance executive authority and control.

The Working Group issued their report in March 2014 and new regulations governing the financial and other reporting for intercollegiate athletics were adopted in June 2014. The full language of UNC Policy 1100.1.1[R] is found in Appendix B. These additional requirements ensure that all UNC chancellors, boards of trustees, the president, and Board of Governors will receive the necessary information to monitor athletics budgets and institutional expenditures, while considering the balance between athletics and academics at each constituent university.

Key items identified by the Working Group and included in UNC Policy 1100.1.1[R] are institutional financial indicators presented on the NCAA Financial Dashboard. This dashboard is an online tool developed for campus leaders that allow institutions to evaluate their academic and financial data and, if desired, select different comparison groups. One summary page on this dashboard is the “Presidential View,” which contains eight key indicators of particular importance as determined by the NCAA’s Financial Reporting Advisory Committee. These data, along with additional elements required in the new regulation, are available to view by campus in Appendix K.

Student Athletics Fees

UNC Policy 1100.1.1[R] also states that UNC institutions must report on the athletically-related student fees data for each institution, including each institution's current athletics student fee and the percentage of student fee revenue as a share of total operating revenue for athletics. Across all UNC institutions with athletics programs, the average athletics fee charged to full-time students across all institutions has increased 25% since 2010. The differences in fees are attributable to many factors, including the number of students enrolled and the level of generated revenue from athletics (ticket sales, donations, etc.). Table 6 presents the annual athletics fees charged to full-time UNC students, by campus, for fiscal years 2009-10 and 2013-14.¹²

Table 6: *Student Athletics Fees*¹³

	NCAA Division	2010	2014	% change since 2010	Average annual % change	\$ change since 2010	Average annual \$ change
ASU	I	\$559	\$668	19%	4%	\$109	\$22
ECU	I	\$496	\$631	27%	5%	\$135	\$27
NCAT	I	\$502	\$663	32%	6%	\$161	\$32
NCCU	I	\$548	\$749	37%	6%	\$201	\$40
NCSU	I	\$151	\$232	54%	9%	\$82	\$16
UNCA	I	\$605	\$700	16%	3%	\$95	\$19
UNC-CH	I	\$265	\$279	5%	1%	\$14	\$3
UNCC	I	\$477	\$683	43%	7%	\$206	\$41
UNCG	I	\$461	\$622	35%	6%	\$161	\$32
UNCW	I	\$421	\$539	28%	5%	\$118	\$24
WCU	I	\$567	\$688	21%	4%	\$121	\$24
ECSU	II	\$463	\$586	26%	5%	\$123	\$25
FSU	II	\$410	\$618	51%	8%	\$208	\$42
UNCP	II	\$577	\$624	8%	2%	\$47	\$9
WSSU	II	\$579	\$579	0%	0%	\$0	\$0

12 The 2014-15 financial data from the NCAA Financial Dashboard will not be available until Spring 2016. Thus, the UNC data presented here is presented for the same time period. Data on athletics fees for the last five fiscal years is available in Appendix K.

13 The calculations in this table include the following:

- % change = $((2014 \text{ fee} - 2010 \text{ fee}) / 2010 \text{ fee}) * 100$
- Average annual % change = $(1/5) * \ln(2014 \text{ fee} / 2010 \text{ fee})$
- \$ change = 2014 fee - 2010 fee
- Average annual \$ change = total \$ change / 5

Table 7 shows the percentage of the athletics department budget paid for by student fees.

Table 7: *Athletics Fees as Percentage of Athletics Department Operating Revenue*

	NCAA Division	2010	2014	Change since 2010
ASU	I	51%	48%	-3%
ECU	I	32%	36%	3%
NCAT	I	48%	54%	6%
NCCU	I	53%	45%	-8%
NCSU	I	8%	9%	1%
UNCA	I	49%	38%	-12%
UNC-CH	I	9%	9%	-1%
UNCC	I	56%	52%	-5%
UNCG	I	60%	60%	0%
UNCW	I	62%	62%	1%
WCU	I	35%	48%	12%
ECSU	II	81%	69%	-12%
FSU	II	75%	94%	18%
UNCP	II	61%	62%	0%
WSSU	II	77%	70%	-6%

Athletics Fundraising and Private Foundations

The UNC institutions that have established private foundations (or “booster clubs”) for the purpose of providing resources to enrich various programs of the constituent institutions are:

- Appalachian State University
- East Carolina University
- Fayetteville State University
- North Carolina A & T State University
- North Carolina Central University
- NC State University
- UNC Asheville
- UNC-Chapel Hill
- UNC Charlotte
- UNC Greensboro
- UNC Pembroke
- UNC Wilmington
- Western Carolina University

These private organizations are subject to UNC Policy 600.2.5 which requires an annual independent audit be performed and reported to the institution’s Board of Trustees and that a copy be provided to the President to be reviewed by UNC-GA staff. In addition to UNC Policy 600.2.5, booster club organizations have increased reporting requirements under UNC Regulation 1100.1.1[R].

As part of this year’s reporting requirements, all UNC campuses with booster club organizations provided copies of their most recent financial information and external audit (as submitted to their Boards of Trustees). Additionally, campuses provided their booster clubs’ official operating procedures.

Appendix A - Policy on Intercollegiate Athletics

The UNC Policy Manual

1100.1

Adopted 10/11/85

Revised 05/09/03

1. The Board of Governors has delegated the responsibility for intercollegiate athletics to the chancellors under the Code's Delegation of Duty and Authority. That delegation is subject to the requirements and mandates in this policy.
2. The chancellors shall ensure that all athletes admitted to the institution are capable of progressive academic success and graduation within six years.
3. The chancellors shall ensure that the policies for admission of student-athletes are reviewed by appropriate members or bodies of the faculty and that any recommendations or advice from those members or bodies are received and considered.
4. The chancellors shall ensure that exceptions or waivers for the admission of student-athletes are reviewed by appropriate members or bodies of the faculty and that any recommendations concerning these applicants are received and considered by the chancellors in a timely manner.
5. The chancellors shall ensure that student-athletes follow a coherent course of study that is designed to accomplish reasonable progress toward a baccalaureate degree.
6. Chancellors shall ensure that the tutorial and remedial programs for student-athletes will be administered by appropriate academic offices in cooperation with athletic department officials.
7. The chancellors shall ensure that athletes who are not making satisfactory academic progress are not allowed to continue as team players.
8. The chancellors shall ensure that a mandatory drug-testing program for student-athletes is implemented and monitored.
9. The chancellors shall ensure that formal awareness programs on the dangers of gambling in athletics are implemented.
10. The chancellors shall ensure that the institutions conform with NCAA standards.
11. The chancellors shall ensure that all foundations, clubs, and associations established primarily to raise money on behalf of constituent institutions are audited annually and

that those audits are reviewed by the institutional Boards of Trustees and are forwarded to the President.

12. The chancellors shall ensure that the position of director of athletics is separate and distinct from the position of a coach of any sport.
13. The chancellors shall submit an annual report to the Board of Trustees of the constituent institutions with a copy to the President, who will report to the Board of Governors.
14. The annual report shall be designed according to criteria and format defined by the Office of the President and shall include the following elements:
 - a. organization and philosophy of athletics programs;
 - b. the admission policy for student-athletes including the definitions utilized for exceptions to campus-based criteria;
 - c. student-athlete exceptions to the minimum course requirements set by the Board of Governors and defined in Policy 700.1.1 and Regulation 700.1.1.1[R];
 - d. the student-athlete profiles for admitted student-athletes including SAT/ACT scores, high school grade point averages and NCAA classifications;
 - e. information about the majors or programs of study chosen by student-athletes;
 - f. academic progression information for student-athletes and six-year graduation rates; and
 - g. information about “booster” club organizations and procedures.
15. The chancellors shall report to the Board of Trustees the student-athlete exceptions to the institution’s undergraduate admissions criteria.
16. The chancellors shall ensure that the annual report is forwarded to appropriate members or bodies of the faculty and that any response from such members or bodies is received and considered by the chancellors.

Appendix B - Financial and Other Reporting for Intercollegiate Athletics

The UNC Policy Manual
1100.1.1[R]
Adopted 06/25/14

I. Purpose

Consistent with the University of North Carolina's commitment to ensuring integrity and transparency in its financial and other operations, this regulation establishes financial and other reporting requirements for the intercollegiate athletics programs of the constituent institutions. These requirements ensure that the chancellors, the boards of trustees, the president, and the Board of Governors receive and review the information needed to understand the sources that contribute to the athletics budget, monitor institutional expenditures, and objectively consider the balance between athletics and the academic mission of each constituent institution within the University.

II. Athletically Related Financial Reporting Requirements

A. Reports to the Chancellor

1. Reports to the U.S. Department of Education and the National Collegiate Athletic Association

The chancellor of each constituent institution with an intercollegiate athletics program shall review and approve the athletically related financial information required by and reported to the National Collegiate Athletic Association ("NCAA"), the U.S. Department of Education, and the Board of Governors through applicable University policy and regulations including, but not limited to, the financial information contained in the constituent institution's Equity in Athletics Disclosure Act ("EADA") Report and in its NCAA Operating and Capital Financial Data Report.

2. Review of Financial Indicators

The chancellor of each constituent institution with an intercollegiate athletics program shall annually receive and review the most recent year's data and five-year trend data for the financial indicators contained in the NCAA Dashboard "Presidential View" for the constituent institution's NCAA division.

- a. The financial indicators reviewed for Division I institutions must include, at a minimum, the following:

- (1) NCAA Academic Progress Rate;
- (2) Generated Revenues/Total Athletics Revenue (%);
- (3) Net Athletics Revenues (\$);
- (4) Total Athletics Expenditures (\$);
- (5) Salaries and Benefits (%) (as a share of Total Athletics Expenditures);
- (6) Athletics Expenditures/Student-Athlete (\$);
- (7) Athletics Expenditures/Institutional Expenditures (%); and
- (8) Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%).

b. The financial indicators reviewed for Division II institutions must include, at a minimum, the following:

- (1) Student Fees Revenue/Total Athletics Revenue (%);
- (2) Total Athletics Revenue (\$);
- (3) Athletic Student Aid/Total Athletics Expenses (%);
- (4) Coaches Compensation/Total Athletics Expenses (%);
- (5) Administrative Staff Compensation/Total Athletics Expenses (%);
- (6) Team Travel Expenses/Total Athletics Expenses (%); and
- (7) Average Academic Success Rates.

3. Review and Approval of Annual Intercollegiate Athletics Budget

The chancellor of each constituent institution with an intercollegiate athletics program shall review and approve the annual institutional budget for intercollegiate athletics, including:

- a. Major sources of revenue and expenses;
- b. Athletically related student fees data, including the institution's current athletics student fee and the percentage of student fee revenue as a share of total operating revenue for athletics; and
- c. Any relevant financial reports pertaining to the operation of the institution's intercollegiate athletics program.

4. Chancellor's Role in the Annual Report

The chancellor shall ensure that the annual report required by Policy 1100.1 incorporates the information included in this regulation, including the indicators from the NCAA Dashboard "Presidential View" and the athletically related student fees data. The chancellor shall also ensure that the report is forwarded to appropriate members or bodies of the faculty and that any response from such members or bodies is received and con-

sidered by the chancellor.

B. Reports to the Boards of Trustees

1. The board of trustees of each institution, through the chancellor, must annually receive and review the financial indicators contained in the NCAA Dashboard “Presidential View” for the institution as described in Section II.A.2., above. This “Presidential View” data should be reported on an annual basis and shall include the most recent year’s data as well as five-year trend data.
2. The board of trustees shall also receive and review the annual institutional budget for intercollegiate athletics, including major sources of revenue and expenses. This budget report shall include, at a minimum:
 - a. Major sources of revenue and expenses;
 - b. Athletically related student fees data, including the institution’s current athletics student fee and the percentage of student fee revenue as a share of total operating revenue for athletics; and
 - c. Any relevant financial reports pertaining to the operation of the institution’s intercollegiate athletics program.

C. Reports to the President and the Board of Governors

1. The president and, through the president, the Board of Governors shall annually receive and review the financial indicators contained in the NCAA Dashboard “Presidential View” for each institution as described in Section II.A.2., following review by the chancellor and the board of trustees. This information shall be provided by each institution as part of its annual report described in Policy 1100.1.
2. The president and Board of Governors shall also receive and review the athletically related student fees data for each institution, including each institution’s current athletics student fee and the percentage of student fee revenue as a share of total operating revenue for athletics.

III. Other Athletically Related Reporting Requirements

A. Additional Information to be Included in the Annual Report

Section 13 of Policy 1100.1 requires that chancellors submit an annual report to the board of trustees of the constituent institutions with a copy to the president, who will provide an appropriate summary to the Board of Governors. The annual report from the constituent institutions shall be designed according to criteria and

format defined by the president and must include all the elements listed in the policy and the elements listed in this regulation, including the following elements:

1. As part of the discussion of the organization and philosophy of athletics programs (Section 13.a.), the chancellor shall include:
 - a. An explanation of the institution's reporting structure for athletics compliance and whether and to whom the athletics compliance director reports outside of the department of athletics;
 - b. Any especially effective practices the institution has adopted that reinforce the integral connection between academics and athletics;
 - c. The indicators from the NCAA Dashboard "Presidential View" as described in this regulation; and
 - d. Athletically related student fees data, including the institution's current athletics student fee and the percentage of student fee revenue as a share of total operating revenue for athletics.
2. As part of the information about the admission policy for student-athletes including the definitions utilized for exceptions to campus-based criteria (Section 13.b.), the chancellor shall include:
 - a. Any recruited student-athlete exceptions to the Board of Governors' minimum admissions requirements, listed by sport.
3. As part of the provision of academic progression information for student-athletes (Section 13.f.), the chancellor shall include:
 - a. Information related to academic integrity and academic success measures such as the APR and six-year graduation rates;
 - b. A summary of student-athlete GPA comparison information as set out in Policy 700.6.1[R].
 - c. Course-clustering information as set out in 700.6.1.1[G].
4. As part of the information about "booster" club organizations (Section 13.g.), the chancellor shall include:
 - a. Information related to any associated entity that supports its intercollegiate athletics program, including financial information, operating procedures, and annual audit reviews.
5. The institution's financial indicators contained in the NCAA Dashboard "Presidential View" as described in Section II.A.2., of this regulation, following review by the chancellor and the board of trustees.

IV. Effective Date

These review and reporting requirements shall take effect with and be incorporated in the annual reports due in 2014.

Appendix C - Academic Integrity Regulations

The UNC Policy Manual

700.6.1[R]

Adopted 04/25/13

The following set of required procedures will enhance the ability of each UNC campus to monitor and protect the integrity of its curriculum, student evaluation, and academic records. In addition, the appropriate review, evaluation, and supervision of University staff, including academic department chairs and other faculty administrators, will promote an enhanced culture of academic integrity. These procedures are to be implemented in addition to and in concert with the recommendations included in the 2011 Report of the Task Force on Athletics and Academics, the implementation of which President Ross has already required. These supplemental procedures stem from extensive discussions among campus stakeholders and incorporate concepts discussed in the UNC-Chapel Hill Report of the Independent Study Task Force, the Report of the Special Subcommittee of the Faculty Council, and specific campus policies addressing monitoring of academics and student-athletes, as well as the report of the Board of Governors Academic Review Panel.

The procedures below are grouped by functional area, and each has a corresponding implementation date.

1. Registrar and Student Records Best Practices

- a. All campuses will have clear rules designating individuals (by position occupied) authorized to submit a course grade or grade change, and the circumstances under which such changes may be made. (September 2013)
- b. All campuses will have audit procedures for verifying that only an authorized person submitted grades or grade changes to the student information system. (September 2013)
- c. All campuses will maintain an electronic record of grade-related approvals and changes to the student information system. (December 2014)
- d. All campuses will have course numbering and reporting conventions that utilize separate section numbers to identify independent study courses taught by individual faculty members. (May 2014)

2. Evaluating the Academic Performance of Student-Athletes and Other Student Subgroups

- a. Using results from the 2013 Board of Governors' Intercollegiate Athletics

Report, General Administration will work with campuses to develop a common threshold or definition of clustering by student-athletes or other student subgroups that will trigger an automatic review of flagged courses to determine whether there were any irregularities in the reasons clustering occurred. (December 2013)

- b. On an annual basis, all campuses will review the course grade-point averages calculated for student-athletes and other student subgroups versus nonstudent-athletes and other identified subgroups. A summary of student-athlete comparisons will be included in the required Board of Governors' Intercollegiate Athletics Report, beginning in 2014.
 - c. All campuses will have procedures for notifying academic advisors and Academic Support Program staff of any changes made to the course grades of student-athletes and/or to their course schedules after the designated two-week drop/add period. (December 2013)
3. Review and Approval of Nonstandard Courses and Course Sections
- a. All campuses will have processes and policies to ensure that all forms of individualized instruction conform to the basic guidelines pertaining to other undergraduate courses, including but not limited to a syllabus or learning contract specifying expected student learning outcomes, number of hours of expected work, grading information, and scheduled meeting times with the faculty member. (September 2013)
4. Supervision and Evaluation of Faculty and Faculty Administrators
- a. All campuses will have guidelines on the number of undergraduate independent studies a faculty member may teach per term. If campuses choose to enumerate a limited number of circumstances under which exceptions to these limits may be approved, guidelines must enumerate the required individuals (by position) who must grant approval. (September 2013)
 - b. All campuses will have criteria and processes to ensure the regular review and evaluation of all aspects of performance of department chairs. (September 2013)

Appendix D - Definition of Recruited Student-Athletes

Data elements in the report define student-athletes as individuals who were “recruited” based on NCAA Bylaw 13.02.12.1, which defines a recruited prospective student-athlete as follows:

“Actions by staff members or athletics representatives that cause a prospective student-athlete to become a recruited prospective student-athlete at that institution are:

- a. Providing the prospective student-athlete with an official visit;
- b. Having an arranged, in-person, off-campus encounter with the prospective student-athlete or the prospective student-athlete’s parents, relatives or legal guardians;
- c. Initiating or arranging a telephone contact with the prospective student-athlete, the prospective student-athlete’s relatives or legal guardians on more than one occasion for the purpose of recruitment; or
- d. Issuing a National Letter of Intent or the institution’s written offer of athletically related financial aid to the prospective student-athlete. Issuing a written offer of athletically related financial aid to a prospective student-athlete to attend a summer session prior to full-time enrollment does not cause the prospective student-athlete to become recruited.”

A recruited student-athlete may or may not receive an athletic scholarship. Student-athletes who are “walk-ons” and are not defined as “recruited” under NCAA Bylaw 13.02.12.1 are not included in the data presented in this report.

Appendix E - Majors and Fields for Student-Athletes Who Have Achieved At Least Junior Status

	ASU	ECU	ECSU	FSU	NCA&T	NCCU	NCSU	UNCA	UNC-CH	UNCC	UNCG	UNCP	UNCW	WCU	WSSU	TOTAL
business, management, marketing, and related support services	37	39	5	16	13	17	43	24	37	30	25	28	51	49	9	423
parks, recreation, leisure and fitness studies	28	16	0	0	15	18	67	0	66	12	13	0	50	8	11	304
communication, journalism and related programs	28	47	1	3	7	2	28	3	67	12	11	7	12	4	5	237
education	19	7	16	6	0	0	4	0	2	3	5	64	9	15	17	167
social sciences	5	2	1	5	4	4	16	7	32	24	12	1	19	9	14	155
health professions and related programs	33	8	1	0	2	5	0	15	1	3	2	4	7	19	18	118
biological and biomedical sciences	5	6	1	6	3	5	19	7	12	4	3	16	18	6	6	117
homeland security, law enforcement, firefighting and related protective services	12	16	2	19	8	18	0	0	0	27	0	0	0	4	0	106
psychology	3	2	0	7	4	24	1	8	7	13	5	6	0	6	6	92
liberal arts and sciences, general studies and humanities	0	4	3	10	15	0	7	1	0	0	0	30	9	0	0	79
engineering	0	4	0	0	6	0	32	2	0	6	0	0	0	2	0	52
physical sciences	4	2	0	0	2	0	1	5	3	4	1	2	7	2	14	47
computer and information sciences and support services	0	1	2	0	3	0	3	6	3	2	1	6	0	0	5	32
multi/interdisciplinary studies	0	1	0	0	0	0	24	0	3	1	2	0	0	1	0	32
history	0	0	0	0	1	2	5	4	6	2	1	2	0	2	3	28
public administration and social service professions	0	3	0	2	1	2	6	0	0	1	0	0	0	3	7	25
visual and performing arts	8	0	0	0	2	1	0	4	2	4	0	2	0	0	0	23
undecided	0	0	0	2	0	2	0	1	3	2	0	5	3	4	0	22
English language and literature / letters	0	0	0	0	1	1	8	1	1	5	3	1	0	0	0	21
mathematics and statistics	1	0	0	2	0	0	0	3	4	3	1	0	3	0	1	18
engineering technologies and engineering-related fields	2	0	1	0	4	0	3	0	0	1	0	0	0	5	0	16
natural resources and conservation	1	0	0	0	0	0	2	3	2	0	0	1	0	2	0	11
agriculture, agriculture operations, and related sciences	0	0	0	0	3	0	6	0	0	0	0	0	0	0	0	9
science technologies / technicians	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	9
area, ethnic, cultural, gender, and group studies	0	0	0	0	0	0	1	0	6	1	0	0	0	0	0	8
family and consumer sciences / human sciences	0	2	0	0	2	0	0	0	0	1	3	0	0	0	0	8
foreign languages, literatures, and linguistics	1	0	0	0	0	0	3	0	3	0	0	0	0	0	0	7
philosophy and religious studies	0	1	0	0	0	0	4	0	1	0	0	0	0	0	0	6
architecture and related services	0	1	0	0	1	0	3	0	0	0	0	0	0	0	0	5
legal professional services	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	2
transportation and materials moving	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1

Appendix F - UNC Campus Graduation and Academic Success Rate Methodologies

The calculations of the Graduation Success Rate (GSR), Academic Success Rate (ASR), and the Federal Graduation Rate (FGR) are different. The core elements of each methodology are:

GSR/ASR Methodologies

- The GSR measures graduation rates at Division I institutions and includes students transferring into the institutions. The GSR also allows institutions to exclude student-athletes who leave their institutions prior to graduation as long as they would have been academically eligible to compete had they remained.
 - Includes only scholarship student-athletes.
- The ASR is the parallel Division II measure and differs from the GSR by including freshmen athletes who did not receive athletics financial aid.
- The GSR adds to the first-time freshmen, those students who entered mid-year, as well as student-athletes who transferred into an institution; excludes students from the entering cohort who are considered “allowable exclusions” (e.g. mortality, permanent disability, those who depart to join the armed forces, foreign services, or attend church missions) and those who would have been academically eligible to compete had they returned to the institution.
- Includes both Fall and Spring semesters.
- Provides a four-year cohort rolling average on the six-year graduation rate.
- Both GSR and ASR produce rates by sport.

FGR Methodology

- Includes only first-time full-time freshmen enrolled in Fall semester.
- Includes scholarship student-athletes.
- Does not include transfers in or transfers out.
- Provides the most recent cohort and a four-year cohort rolling average.
- By sport defined as football, men’s basketball, women’s basketball, baseball, men’s cross country/track, men’s cross country/track, men’s other, women’s other.
- By gender and race.

The GSR, ASR, and FGR data for UNC campuses were collected from <http://web1.ncaa.org/GSRSearch/exec/homePage> and <https://web1.ncaa.org/GSRSearch/exec/homePageDiv2>.

Appendix G - Academic Achievement Reports

UNC Graduation/Academic Success Rate (GSR/ASR)
Reports by Campus

Graduation Success Rate Report

2005 - 2008 Cohorts: Appalachian State University

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	76	59	Basketball	75	33
Basketball	69	62	Bowling	-	-
CC/Track	95	90	CC/Track	87	84
Fencing	-	-	Crew/Rowing	-	-
Football	78	73	Fencing	-	-
Golf	86	83	Field Hockey	100	94
Gymnastics	-	-	Golf	100	80
Ice Hockey	-	-	Gymnastics	-	-
Lacrosse	-	-	W. Ice Hockey	-	-
Mixed Rifle	-	-	Lacrosse	-	-
Skiing	-	-	Skiing	-	-
Soccer	86	46	Soccer	76	61
Swimming	-	-	Softball	94	85
Tennis	100	50	Swimming	-	-
Volleyball	-	-	Tennis	88	63
Water Polo	-	-	Volleyball	89	45
Wrestling	60	43	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

Graduation Success Rate Report

2005 - 2008 Cohorts: East Carolina University

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	77	55	Basketball	71	45
Basketball	64	38	Bowling	-	-
CC/Track	61	48	CC/Track	79	74
Fencing	-	-	Crew/Rowing	-	-
Football	75	67	Fencing	-	-
Golf	90	75	Field Hockey	-	-
Gymnastics	-	-	Golf	100	78
Ice Hockey	-	-	Gymnastics	-	-
Lacrosse	-	-	W. Ice Hockey	-	-
Mixed Rifle	-	-	Lacrosse	-	-
Skiing	-	-	Skiing	-	-
Soccer	-	0	Soccer	88	70
Swimming	75	58	Softball	100	92
Tennis	91	83	Swimming	96	92
Volleyball	-	-	Tennis	100	75
Water Polo	-	-	Volleyball	92	75
Wrestling	-	-	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

Academic Success Rate Report

2005 - 2008 Cohorts: Elizabeth City State University

Men's Sports			Women's Sports		
Sport	ASR	Fed Rate	Sport	ASR	Fed Rate
Baseball	-	60	Basketball	63	60
Basketball	92	100	Bowling	100	67
CC/Track	100	-	CC/Track	-	-
Fencing	-	-	Crew/Rowing	-	-
Football	54	47	Fencing	-	-
Golf	67	100	Field Hockey	-	-
Gymnastics	-	-	Golf	-	-
Ice Hockey	-	-	Gymnastics	-	-
Lacrosse	-	-	W. Ice Hockey	-	-
Mixed Rifle	-	-	Lacrosse	-	-
Skiing	-	-	Skiing	-	-
Soccer	-	-	Soccer	-	-
Swimming	-	-	Softball	79	75
Tennis	-	-	Swimming	-	-
Volleyball	-	-	Tennis	83	83
Water Polo	-	-	Volleyball	75	80
Wrestling	-	-	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

Academic Success Rate Report

2005 - 2008 Cohorts: Fayetteville State University

Men's Sports

Sport	ASR	Fed Rate
Baseball	-	-
Basketball	35	33
CC/Track	75	-
Fencing	-	-
Football	62	44
Golf	80	50
Gymnastics	-	-
Ice Hockey	-	-
Lacrosse	-	-
Mixed Rifle	-	-
Skiing	-	-
Soccer	-	-
Swimming	-	-
Tennis	-	-
Volleyball	-	-
Water Polo	-	-
Wrestling	-	-
Men's Non-NCAA Sponsor. Sports	-	-

Women's Sports

Sport	ASR	Fed Rate
Basketball	50	50
Bowling	67	50
CC/Track	67	-
Crew/Rowing	-	-
Fencing	-	-
Field Hockey	-	-
Golf	-	-
Gymnastics	-	-
W. Ice Hockey	-	-
Lacrosse	-	-
Skiing	-	-
Soccer	-	-
Softball	31	20
Swimming	-	-
Tennis	67	100
Volleyball	63	57
Water Polo	-	-
Women's Non-NCAA Sponsor. Sports	-	-

Graduation Success Rate Report

2005 - 2008 Cohorts: North Carolina A&T State University

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	47	39	Basketball	87	67
Basketball	60	56	Bowling	50	43
CC/Track	82	70	CC/Track	73	64
Fencing	-	-	Crew/Rowing	-	-
Football	45	42	Fencing	-	-
Golf	-	-	Field Hockey	-	-
Gymnastics	-	-	Golf	-	-
Ice Hockey	-	-	Gymnastics	-	-
Lacrosse	-	-	W. Ice Hockey	-	-
Mixed Rifle	-	-	Lacrosse	-	-
Skiing	-	-	Skiing	-	-
Soccer	-	-	Soccer	-	-
Swimming	-	-	Softball	64	46
Tennis	-	50	Swimming	83	71
Volleyball	-	-	Tennis	75	60
Water Polo	-	-	Volleyball	100	83
Wrestling	-	-	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

Graduation Success Rate Report

2005 - 2008 Cohorts: North Carolina Central University

Men's Sports

Women's Sports

Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	100	73	Basketball	83	53
Basketball	63	33	Bowling	50	0
CC/Track	60	42	CC/Track	86	71
Fencing	-	-	Crew/Rowing	-	-
Football	64	52	Fencing	-	-
Golf	100	50	Field Hockey	-	-
Gymnastics	-	-	Golf	-	-
Ice Hockey	-	-	Gymnastics	-	-
Lacrosse	-	-	W. Ice Hockey	-	-
Mixed Rifle	-	-	Lacrosse	-	-
Skiing	-	-	Skiing	-	-
Soccer	-	-	Soccer	-	-
Swimming	-	-	Softball	86	60
Tennis	75	33	Swimming	-	-
Volleyball	-	-	Tennis	83	100
Water Polo	-	-	Volleyball	93	89
Wrestling	-	-	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

Graduation Success Rate Report

2005 - 2008 Cohorts: North Carolina State University

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	67	24	Basketball	85	77
Basketball	78	55	Bowling	-	-
CC/Track	86	73	CC/Track	83	64
Fencing	-	-	Crew/Rowing	-	-
Football	70	63	Fencing	-	-
Golf	100	78	Field Hockey	-	-
Gymnastics	-	-	Golf	100	56
Ice Hockey	-	-	Gymnastics	100	92
Lacrosse	-	-	W. Ice Hockey	-	-
Mixed Rifle	100	100	Lacrosse	-	-
Skiing	-	-	Skiing	-	-
Soccer	77	64	Soccer	91	71
Swimming	91	83	Softball	94	73
Tennis	70	67	Swimming	100	92
Volleyball	-	-	Tennis	83	57
Water Polo	-	-	Volleyball	92	50
Wrestling	67	62	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

Graduation Success Rate Report

2005 - 2008 Cohorts: University of North Carolina Asheville

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	100	48	Basketball	71	56
Basketball	90	69	Bowling	-	-
CC/Track	80	77	CC/Track	63	56
Fencing	-	-	Crew/Rowing	-	-
Football	-	-	Fencing	-	-
Golf	-	-	Field Hockey	-	-
Gymnastics	-	-	Golf	-	-
Ice Hockey	-	-	Gymnastics	-	-
Lacrosse	-	-	W. Ice Hockey	-	-
Mixed Rifle	-	-	Lacrosse	-	-
Skiing	-	-	Skiing	-	-
Soccer	94	71	Soccer	95	91
Swimming	-	-	Softball	-	-
Tennis	67	100	Swimming	-	-
Volleyball	-	-	Tennis	86	100
Water Polo	-	-	Volleyball	92	69
Wrestling	-	-	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

Graduation Success Rate Report

2005 - 2008 Cohorts: University of North Carolina, Chapel Hill

Men's Sports

Women's Sports

Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	86	36	Basketball	85	79
Basketball	80	53	Bowling	-	-
CC/Track	95	78	CC/Track	96	79
Fencing	100	-	Crew/Rowing	100	87
Football	62	50	Fencing	100	-
Golf	78	78	Field Hockey	100	85
Gymnastics	-	-	Golf	100	100
Ice Hockey	-	-	Gymnastics	100	100
Lacrosse	91	79	W. Ice Hockey	-	-
Mixed Rifle	-	-	Lacrosse	96	92
Skiing	-	-	Skiing	-	-
Soccer	57	46	Soccer	72	62
Swimming	100	100	Softball	78	68
Tennis	100	88	Swimming	100	100
Volleyball	-	-	Tennis	89	88
Water Polo	-	-	Volleyball	100	92
Wrestling	73	59	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

Graduation Success Rate Report

2005 - 2008 Cohorts: The University of North Carolina at Charlotte

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	87	63	Basketball	92	57
Basketball	56	38	Bowling	-	-
CC/Track	100	88	CC/Track	89	83
Fencing	-	-	Crew/Rowing	-	-
Football	-	-	Fencing	-	-
Golf	100	88	Field Hockey	-	-
Gymnastics	-	-	Golf	-	-
Ice Hockey	-	-	Gymnastics	-	-
Lacrosse	-	-	W. Ice Hockey	-	-
Mixed Rifle	-	-	Lacrosse	-	-
Skiing	-	-	Skiing	-	-
Soccer	91	56	Soccer	96	70
Swimming	-	-	Softball	86	77
Tennis	100	100	Swimming	-	-
Volleyball	-	-	Tennis	100	83
Water Polo	-	-	Volleyball	100	90
Wrestling	-	-	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

Graduation Success Rate Report

2005 - 2008 Cohorts: The University of North Carolina at Greensboro

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	81	45	Basketball	93	92
Basketball	73	41	Bowling	-	-
CC/Track	100	89	CC/Track	92	83
Fencing	-	-	Crew/Rowing	-	-
Football	-	-	Fencing	-	-
Golf	78	67	Field Hockey	-	-
Gymnastics	-	-	Golf	88	86
Ice Hockey	-	-	Gymnastics	-	-
Lacrosse	-	-	W. Ice Hockey	-	-
Mixed Rifle	-	-	Lacrosse	-	-
Skiing	-	-	Skiing	-	-
Soccer	80	50	Soccer	90	78
Swimming	-	-	Softball	93	69
Tennis	78	50	Swimming	-	-
Volleyball	-	-	Tennis	100	80
Water Polo	-	-	Volleyball	82	62
Wrestling	-	32	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

Academic Success Rate Report

2005 - 2008 Cohorts: University of North Carolina at Pembroke

Men's Sports

Sport

	ASR	Fed Rate
Baseball	67	54
Basketball	62	43
CC/Track	43	46
Fencing	-	-
Football	44	44
Golf	67	58
Gymnastics	-	-
Ice Hockey	-	-
Lacrosse	-	-
Mixed Rifle	-	-
Skiing	-	-
Soccer	57	47
Swimming	-	-
Tennis	-	-
Volleyball	-	-
Water Polo	-	-
Wrestling	55	60
Men's Non-NCAA Sponsor. Sports	-	-

Women's Sports

Sport

	ASR	Fed Rate
Basketball	64	47
Bowling	-	-
CC/Track	60	50
Crew/Rowing	-	-
Fencing	-	-
Field Hockey	-	-
Golf	100	63
Gymnastics	-	-
W. Ice Hockey	-	-
Lacrosse	-	-
Skiing	-	-
Soccer	89	74
Softball	75	61
Swimming	-	-
Tennis	100	80
Volleyball	94	73
Water Polo	-	-
Women's Non-NCAA Sponsor. Sports	-	-

Graduation Success Rate Report

2005 - 2008 Cohorts: University of North Carolina Wilmington

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	81	58	Basketball	92	73
Basketball	46	30	Bowling	-	-
CC/Track	78	68	CC/Track	81	71
Fencing	-	-	Crew/Rowing	-	-
Football	-	-	Fencing	-	-
Golf	50	43	Field Hockey	-	-
Gymnastics	-	-	Golf	100	100
Ice Hockey	-	-	Gymnastics	-	-
Lacrosse	-	-	W. Ice Hockey	-	-
Mixed Rifle	-	-	Lacrosse	-	-
Skiing	-	-	Skiing	-	-
Soccer	73	56	Soccer	94	83
Swimming	63	60	Softball	83	74
Tennis	100	60	Swimming	100	89
Volleyball	-	-	Tennis	83	71
Water Polo	-	-	Volleyball	100	91
Wrestling	-	-	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

Graduation Success Rate Report

2005 - 2008 Cohorts: Western Carolina University

Men's Sports			Women's Sports		
Sport	GSR	Fed Rate	Sport	GSR	Fed Rate
Baseball	80	41	Basketball	100	62
Basketball	83	38	Bowling	-	-
CC/Track	78	61	CC/Track	84	61
Fencing	-	-	Crew/Rowing	-	-
Football	67	45	Fencing	-	-
Golf	92	67	Field Hockey	-	-
Gymnastics	-	-	Golf	88	78
Ice Hockey	-	-	Gymnastics	-	-
Lacrosse	-	-	W. Ice Hockey	-	-
Mixed Rifle	-	-	Lacrosse	-	-
Skiing	-	-	Skiing	-	-
Soccer	-	-	Soccer	100	70
Swimming	-	-	Softball	85	43
Tennis	-	-	Swimming	-	-
Volleyball	-	-	Tennis	100	60
Water Polo	-	-	Volleyball	90	41
Wrestling	-	-	Water Polo	-	-
Men's Non-NCAA Sponsor. Sports	-	-	Women's Non-NCAA Sponsor. Sports	-	-

Academic Success Rate Report

2005 - 2008 Cohorts: Winston-Salem State University

Men's Sports

Sport	ASR	Fed Rate
Baseball	-	-
Basketball	64	40
CC/Track	56	44
Fencing	-	-
Football	65	41
Golf	-	50
Gymnastics	-	-
Ice Hockey	-	-
Lacrosse	-	-
Mixed Rifle	-	-
Skiing	-	-
Soccer	-	-
Swimming	-	-
Tennis	-	80
Volleyball	-	-
Water Polo	-	-
Wrestling	-	-
Men's Non-NCAA Sponsor. Sports	-	-

Women's Sports

Sport	ASR	Fed Rate
Basketball	79	62
Bowling	-	50
CC/Track	85	83
Crew/Rowing	-	-
Fencing	-	-
Field Hockey	-	-
Golf	-	-
Gymnastics	-	-
W. Ice Hockey	-	-
Lacrosse	-	-
Skiing	-	-
Soccer	-	-
Softball	100	86
Swimming	-	-
Tennis	89	88
Volleyball	85	71
Water Polo	-	-
Women's Non-NCAA Sponsor. Sports	-	-

Appendix H - Comparing Graduation Success Measures

UNC BOG Approved and Athletic Conference
Peer Institutions

Appalachian State University

Graduation Success Measures: BOG Approved Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)		
		NCAA Graduation Success Rate	NCAA Academic Success Rate	Federal Graduation Rate (IPEDS)
SUNY at Binghamton	17	87%		73%
Bowling Green State University	16	85%		66%
Eastern Illinois University	17	85%		66%
Miami University-Ohio	15	84%		76%
James Madison University	17	83%		77%
Towson University	18	82%		71%
Appalachian State University	16	82%		65%
University of Northern Iowa	14	80%		68%
Western Illinois University	16	78%		66%
College of Charleston	15	75%		66%
Sam Houston State University	13	71%		58%
Western Washington University	12		87%	59%
West Chester University of Pennsylvania	19		84%	73%
Indiana University of Pennsylvania	15		77%	60%
Minnesota State University-Mankato	19		76%	56%
Saint Cloud State University	19		73%	63%
California State University-Chico	11		72%	61%
Rowan University ⁴	-	-	-	-
University of Wisconsin-La Crosse ⁴	-	-	-	-
UNC BOG Approved Peer Average		81%	78%	66%
Appalachian State University		82%		65%
Difference		1%		-1%

Graduation Success Measures: Athletic Conference Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ³
Sun Belt Conference			
Georgia State	13	88%	59%
Appalachian State University	16	82%	65%
University of Louisiana at Lafayette	12	80%	65%
Troy University	13	77%	59%
New Mexico State University	15	76%	62%
University of Idaho	12	75%	57%
Texas State University	12	75%	55%
University of South Alabama	13	74%	58%
Arkansas State University	12	73%	54%
Georgia Southern University	13	68%	59%
University of Louisiana at Monroe	12	63%	51%
Conference Peer Average		75%	58%
Appalachian State University		82%	65%
Difference		7%	7%

¹Graduation Success Rate (Division I) - see definition in Appendix F

²Academic Success Rate (Division II) - see definition in Appendix F

³Federal Graduate Rate (All schools) - see definition in Appendix F

⁴School does not have any scores to report at this time

East Carolina University

Graduation Success Measures: BOG Approved Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ²
University of South Carolina-Columbia	16	88%	63%
Northern Illinois University	15	87%	71%
University of Missouri-Kansas City	12	84%	58%
Ohio University	16	83%	71%
Western Michigan University	14	82%	71%
University of North Dakota	16	81%	66%
University of Louisville	19	81%	62%
East Carolina University	15	80%	66%
University of Nevada-Reno	16	79%	66%
Texas Tech University	13	79%	58%
Wright State University	14	79%	66%
Old Dominion University	15	79%	65%
Central Michigan University	12	79%	62%
Southern Illinois University Carbondale	14	78%	65%
SUNY at Buffalo	18	78%	69%
East Tennessee State University	12	77%	52%
Virginia Commonwealth University	12	76%	59%
Florida International University	13	71%	50%
University of Southern Mississippi ³	13	-	-
UNC BOG Approved Peer Average		80%	63%
East Carolina University		80%	66%
Difference		0%	3%

Graduation Success Measures: Athletic Conference Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ²
Conference USA			
Rice University	12	92%	83%
UNC Charlotte	12	92%	73%
Tulane University	10	90%	68%
University of Tulsa	14	87%	72%
Middle Tennessee State University	13	87%	61%
Louisiana Tech University	12	83%	62%
East Carolina University	15	80%	66%
Old Dominion University	15	79%	65%
University of North Texas	12	79%	64%
Florida Atlantic University	15	76%	58%
University of Texas at El Paso	12	76%	57%
University of Alabama at Birmingham	14	75%	62%
Marshall University	14	74%	59%
Florida International University	13	71%	50%
University of Texas at San Antonio	12	69%	52%
University of Southern Mississippi ³	13	-	-
Conference Peer Average		81%	63%
East Carolina University		80%	66%
Difference		-1%	3%

¹Graduation Success Rate (Division I) - see definition in Appendix F

²Federal Graduate Rate (All schools) - see definition in Appendix F

³School does not have any scores to report at this time

Elizabeth City State University

Graduation Success Measures: BOG Approved Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)		
		NCAA Graduation Success Rate ¹	NCAA Academic Success Rate ²	Federal Graduation Rate (IPEDS) ³
Virginia State University	12		93%	66%
Mansfield University of Pennsylvania	10		83%	63%
University of Illinois at Springfield	10		74%	64%
Elizabeth City State University	10		65%	61%
Bowie State University	9		52%	40%
California State University-Bakersfield	16	71%		47%
Delaware State University	13	69%		56%
Norfolk State University	10	60%		50%
Athens State University ⁴	-	-	-	-
Christopher Newport University ⁴	-	-	-	-
Frostburg State University ⁴	-	-	-	-
Ohio State University-Marion ⁴	-	-	-	-
Pennsylvania State University - York ⁴	-	-	-	-
SUNY College at Old Westbury ⁴	-	-	-	-
University of Puerto Rico-Humacao ⁴	-	-	-	-
University of the Virgin Islands ⁴	-	-	-	-
UNC BOG Approved Peer Average		67%	76%	55%
Elizabeth City State University			65%	61%
Difference			-11%	6%

Graduation Success Measures: Athletic Conference Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Academic Success Rate ²	Federal Graduation Rate (IPEDS) ³
Central Intercollegiate Athletic Association			
Virginia State University	12	93%	66%
Livingstone College	9	73%	36%
Winston-Salem State University	11	73%	59%
Johnson C. Smith University	11	71%	58%
The Lincoln University (Pennsylvania)	12	67%	54%
Elizabeth City State University	10	65%	61%
St. Augustine's University	11	64%	54%
Virginia Union University	11	59%	48%
Fayetteville State University	10	58%	50%
Bowie State University	9	52%	40%
Chowan University	13	49%	34%
Shaw University	11	48%	47%
Conference Peer Average		64%	50%
Elizabeth City State University		65%	61%
Difference		1%	11%

¹Graduation Success Rate (Division I) - see definition in Appendix F

²Academic Success Rate (Division II) - see definition in Appendix F

³Federal Graduate Rate (All schools) - see definition in Appendix F

⁴School does not have any scores to report at this time

Fayetteville State University

Graduation Success Measures: BOG Approved Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)		
		NCAA Graduation Success Rate ¹	NCAA Academic Success Rate ²	Federal Graduation Rate (IPEDS) ³
Virginia State University	12		93%	66%
Northwest Missouri State University	11		79%	60%
Francis Marion University	12		70%	50%
Minnesota State University Moorhead	12		67%	56%
Western Oregon University	9		66%	51%
Albany State University	9		63%	48%
University of North Alabama	12		63%	44%
Fayetteville State University	10		58%	50%
Southwestern Oklahoma State University	10		52%	44%
Bowie State University	9		52%	40%
Angelo State University	10		46%	44%
California State University-Bakersfield	16	71%		47%
Norfolk State University	10	60%		50%
Grambling State University	13	56%		47%
California State University-San Marcos ⁴	-	-	-	-
Eastern Connecticut State University ⁴	-	-	-	-
UNC BOG Approved Peer Average		62%	65%	50%
Fayetteville State University			58%	50%
Difference			-7%	0%

Graduation Success Measures: Athletic Conference Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Academic Success Rate ²	Federal Graduation Rate (IPEDS) ³
Central Intercollegiate Athletic Association			
Virginia State University	12	93%	66%
Winston-Salem State University	11	73%	59%
Livingstone College	9	73%	36%
Johnson C. Smith University	11	71%	58%
The Lincoln University (Pennsylvania)	12	67%	54%
Elizabeth City State University	10	65%	61%
St. Augustine's University	11	64%	54%
Fayetteville State University	10	58%	50%
Virginia Union University	11	59%	48%
Bowie State University	9	52%	40%
Chowan University	13	49%	34%
Shaw University	11	48%	47%
Conference Peer Average		65%	51%
Fayetteville State University		58%	50%
Difference		-7%	-1%

¹Graduation Success Rate (Division I) - see definition in Appendix F

²Academic Success Rate (Division II) - see definition in Appendix F

³Federal Graduate Rate (All schools) - see definition in Appendix F

⁴School does not have any scores to report at this time

North Carolina A&T State University

Graduation Success Measures: BOG Approved Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ²
Clemson University	15	91%	71%
University of New Hampshire	17	90%	76%
University of Maine	15	90%	66%
South Dakota State University	17	83%	73%
Louisiana Tech University	12	83%	62%
Cleveland State University	17	82%	59%
University of Louisiana at Lafayette	12	80%	65%
The University of Texas at Arlington	10	80%	58%
Old Dominion University	15	79%	65%
University of Wyoming	13	77%	62%
New Mexico State University	15	76%	62%
The University of Texas at El Paso	12	76%	57%
University of Idaho	12	75%	57%
New Jersey Institute of Technology	15	74%	60%
Indiana State University	12	70%	58%
Jackson State University	13	64%	54%
North Carolina A&T State University	12	62%	52%
Florida A&M University	13	53%	46%
UNC BOG Approved Peer Average		78%	62%
North Carolina A&T State University		62%	52%
Difference		-16%	-10%

Graduation Success Measures: Athletic Conference Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ²
Mid-Eastern Athletic Conference			
University of Maryland Eastern Shore	10	88%	43%
North Carolina Central University	12	76%	56%
Coppin State University	9	71%	41%
South Carolina State University	13	70%	55%
Bethune-Cookman University	13	70%	50%
Howard University	15	69%	64%
Delaware State University	13	69%	56%
Hampton University	12	67%	65%
Morgan State University	10	63%	50%
North Carolina A&T State University	12	62%	52%
Norfolk State University	10	60%	50%
Florida A&M University	13	53%	46%
Savannah State University	10	48%	36%
Conference Peer Average		67%	51%
North Carolina A&T State University		62%	52%
Difference		-5%	3%

¹Graduation Success Rate (Division I) - see definition in Appendix F

²Federal Graduate Rate (All schools) - see definition in Appendix F

North Carolina Central University

Graduation Success Measures: BOG Approved Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)		
		NCAA Graduation Success Rate ¹	NCAA Academic Success Rate ²	Federal Graduation Rate (IPEDS) ³
Murray State University	14	82%		61%
North Carolina Central University	12	76%		56%
The University of Tennessee-Martin	13	76%		52%
California State University-Bakersfield	16	71%		47%
Hampton University	12	67%		65%
Jackson State University	13	64%		54%
Morgan State University	10	63%		50%
Tennessee State University	11	58%		43%
Florida A&M University	13	53%		46%
Edinboro University of Pennsylvania	15		78%	70%
Shippensburg University of Pennsylvania	16		76%	63%
The University of West Florida	13		68%	49%
Washburn University	10		68%	49%
West Texas A & M University	13		53%	48%
Valdosta State University	11		50%	46%
New Jersey City University ⁴	-			
Rutgers University-Camden ⁴	-			
University of Houston-Clear Lake ⁴	-			
UNC BOG Approved Peer Average		67%	66%	53%
North Carolina Central University		76%		56%
Difference		9%		3%

Graduation Success Measures: Athletic Conference Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ³
Mid-Eastern Athletic Conference			
University of Maryland Eastern Shore	10	88%	43%
North Carolina Central University	12	76%	56%
Coppin State University	9	71%	41%
South Carolina State University	13	70%	55%
Bethune-Cookman University	13	70%	50%
Howard University	15	69%	64%
Delaware State University	13	69%	56%
Hampton University	12	67%	65%
Morgan State University	10	63%	50%
North Carolina A&T State University	12	62%	52%
Norfolk State University	10	60%	50%
Florida A&M University	13	53%	46%
Savannah State University	10	48%	36%
Conference Peer Average		66%	51%
North Carolina Central University		76%	56%
Difference		10%	5%

¹Graduation Success Rate (Division I) - see definition in Appendix F

²Academic Success Rate (Division II) - see definition in Appendix F

³Federal Graduate Rate (All schools) - see definition in Appendix F

⁴School does not have any scores to report at this time

North Carolina State University

Graduation Success Measures: BOG Approved Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ²
The Ohio State University	31	89%	75%
Pennsylvania State University	25	88%	79%
University of California-Davis	22	88%	79%
Virginia Polytechnic Institute and State University	17	88%	69%
University of Illinois at Urbana-Champaign	17	87%	75%
Michigan State University	21	87%	70%
Rutgers University-New Brunswick	24	86%	70%
University of Wisconsin-Madison	19	85%	71%
University of Maryland-College Park	22	85%	69%
Purdue University-Main Campus	16	84%	72%
Georgia Institute of Technology	13	84%	69%
Colorado State University-Fort Collins	12	84%	65%
North Carolina State University	19	83%	67%
University of Florida	16	81%	59%
Iowa State University	14	80%	62%
Texas A & M University-College Station	16	78%	68%
University of Arizona	16	78%	59%
UNC BOG Approved Peer Average		85%	69%
North Carolina State University		83%	67%
Difference		-2%	-2%

Graduation Success Measures: Athletic Conference Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ²
Atlantic Coast Conference			
University of Notre Dame	22	98%	90%
Duke University	22	98%	86%
Boston College	26	95%	76%
Wake Forest University	14	92%	77%
Clemson University	15	91%	71%
Syracuse University	18	90%	73%
University of Miami	14	89%	60%
Virginia Polytechnic Institute and State University	17	88%	69%
University of Virginia	21	86%	75%
UNC-Chapel Hill	24	85%	72%
Florida State University	15	85%	63%
Georgia Institute of Technology	13	84%	69%
North Carolina State University	19	83%	67%
University of Pittsburgh	15	82%	68%
University of Louisville	19	81%	62%
Conference Peer Average		89%	72%
North Carolina State University		83%	67%
Difference		-6%	-5%

¹Graduation Success Rate (Division I) - see definition in Appendix F

²Federal Graduate Rate (All schools) - see definition in Appendix F

UNC Asheville

Graduation Success Measures: BOG Approved Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)		
		NCAA Graduation Success Rate ¹	NCAA Academic Success Rate ²	Federal Graduation Rate (IPEDS) ³
Furman University	14	88%		77%
UNC Asheville	10	85%		68%
Truman State University	17		85%	67%
University of Montevallo	10		67%	62%
Fort Lewis College	11		64%	54%
Christopher Newport University ⁴	-			
Eastern Connecticut State University ⁴	-			
Keene State College ⁴	-			
Massachusetts College of Liberal Arts ⁴	-			
New College of Florida ⁴	-			
Ramapo College of New Jersey ⁴	-			
Rhodes College ⁴	-			
St. Mary's College of Maryland ⁴	-			
SUNY at Geneseo ⁴	-			
SUNY at Purchase College ⁴	-			
The Evergreen State College ⁴	-			
University of Maine at Farmington ⁴	-			
University of Minnesota-Morris ⁴	-			
UNC BOG Approved Peer Average		87%	72%	65%
UNC Asheville		85%	-	68%
Difference		-2%		3%

Graduation Success Measures: Athletic Conference Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ³
Big South Conference			
High Point University	12	91%	65%
Radford University	15	89%	73%
Presbyterian College	16	87%	64%
Gardner-Webb University	17	87%	64%
UNC Asheville	10	85%	68%
Campbell University	16	84%	62%
Longwood University	14	83%	67%
Coastal Carolina University	14	83%	58%
Virginia Military Institute	12	81%	67%
Liberty University	15	80%	66%
Charleston Southern University	13	71%	46%
Conference Peer Average		84%	63%
UNC Asheville		85%	68%
Difference		1%	5%

¹Graduation Success Rate (Division I) - see definition in Appendix F

²Academic Success Rate (Division II) - see definition in Appendix F

³Federal Graduate Rate (All schools) - see definition in Appendix F

⁴School does not have any scores to report at this time

UNC-Chapel Hill

Graduation Success Measures: BOG Approved Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ²
Duke University	22	98%	86%
University of Pennsylvania	26	97%	-
Northwestern University	19	97%	90%
University of Michigan-Ann Arbor	23	89%	80%
University of Minnesota-Twin Cities	21	88%	73%
University of Virginia	21	86%	75%
University of California-Los Angeles	20	86%	73%
UNC-Chapel Hill	24	85%	72%
University of Wisconsin-Madison	19	85%	71%
University of Washington-Seattle	19	85%	70%
The University of Texas at Austin	16	85%	70%
University of Maryland-College Park	22	85%	69%
University of Pittsburgh	15	82%	68%
University of Southern California	18	81%	68%
University of California-Berkeley	23	79%	68%
Johns Hopkins University ³	2	-	-
UNC BOG Approved Peer Average		87%	74%
UNC-Chapel Hill		85%	72%
Difference		-2%	-2%

Graduation Success Measures: Athletic Conference Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ²
Atlantic Coast Conference			
University of Notre Dame	22	98%	90%
Duke University	22	98%	86%
Boston College	26	95%	76%
Wake Forest University	14	92%	77%
Clemson University	15	91%	71%
Syracuse University	18	90%	73%
University of Miami	14	89%	60%
Virginia Polytechnic Institute and State University	17	88%	69%
University of Virginia	21	86%	75%
UNC-Chapel Hill	24	85%	72%
Florida State University	15	85%	63%
Georgia Institute of Technology	13	84%	69%
North Carolina State University	19	83%	67%
University of Pittsburgh	15	82%	68%
University of Louisville	19	81%	62%
Conference Peer Average		89%	72%
UNC-Chapel Hill		85%	72%
Difference		-4%	0%

¹Graduation Success Rate (Division I) - see definition in Appendix F

²Federal Graduate Rate (All schools) - see definition in Appendix F

³School only has two athletics programs and was removed from this analysis

UNC Charlotte

Graduation Success Measures: BOG Approved Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)		
		NCAA Graduation Success Rate ¹	NCAA Academic Success Rate ²	Federal Graduation Rate (IPEDS) ³
UNC Charlotte	12	92%		73%
University of Rhode Island	18	85%		65%
Kent State University	14	83%		72%
Western Michigan University	14	82%		71%
University of Toledo	14	81%		66%
University of Louisville	19	81%		62%
University of Texas at Arlington	10	80%		58%
Old Dominion University	15	79%		65%
University of New Mexico	17	79%		58%
University of Nevada-Las Vegas	15	78%		62%
Virginia Commonwealth University	12	76%		59%
Florida Atlantic University	15	76%		58%
University of Wisconsin-Milwaukee	11	74%		60%
Florida International University	10	71%		50%
University of Texas at San Antonio	12	69%		52%
Portland State University	10	66%		45%
University of Massachusetts-Lowell	12		79%	73%
University of Colorado Denver ⁴	-	-		-
UNC BOG Approved Peer Average		77%	-	60%
UNC Charlotte		92%	-	73%
Difference		15%		13%

Graduation Success Measures: Athletic Conference Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ²
Conference USA			
Rice University	12	92%	83%
UNC Charlotte	12	92%	73%
Tulane University	10	90%	68%
University of Tulsa	14	87%	72%
Middle Tennessee State University	13	87%	61%
Louisiana Tech University	12	83%	62%
East Carolina University	15	80%	66%
Old Dominion University	15	79%	65%
University of North Texas	12	79%	64%
Florida Atlantic University	15	76%	58%
University of Texas at El Paso	12	76%	57%
University of Alabama at Birmingham	14	75%	62%
Marshall University	14	74%	59%
Florida International University	13	71%	50%
University of Texas at San Antonio	12	69%	52%
University of Southern Mississippi ³	13	-	-
Conference Peer Average		80%	63%
UNC Charlotte		92%	73%
Difference		12%	10%

¹Graduation Success Rate (Division I) - see definition in Appendix F

²Academic Success Rate (Division II) - see definition in Appendix F

³Federal Graduate Rate (All schools) - see definition in Appendix F

⁴School does not have any scores to report at this time

UNC Greensboro

Graduation Success Measures: BOG Approved Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ²
University of Central Florida	15	93%	55%
Georgia State University	13	88%	59%
Northern Illinois University	15	87%	71%
Middle Tennessee State University	13	87%	61%
UNC Greensboro	13	86%	61%
Bowling Green State University	16	85%	66%
University of Memphis	15	85%	59%
Kent State University	14	83%	72%
Western Michigan University	14	82%	71%
Oregon State University	15	82%	60%
Indiana University-Purdue University-Indianapolis	14	81%	65%
University of Louisville	19	81%	62%
The University of Texas at Arlington	10	80%	58%
Old Dominion University	15	79%	65%
Virginia Commonwealth University	12	76%	59%
Florida International University	13	71%	50%
Indiana State University	12	70%	58%
Portland State University	10	66%	45%
University of Southern Mississippi ³	-	-	-
UNC BOG Approved Peer Average		81%	61%
UNC Greensboro		86%	61%
Difference		5%	0%

Graduation Success Measures: Athletic Conference Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ²
Southern Conference			
Samford University	13	99%	71%
Wofford College	13	95%	78%
Mercer University	14	90%	60%
Furman University	14	88%	77%
UNC Greensboro	13	86%	61%
The Citadel	11	85%	66%
Virginia Military Institute	12	81%	67%
Western Carolina University	12	81%	53%
East Tennessee State University	13	77%	52%
University of Tennessee at Chattanooga	13	70%	52%
Conference Peer Average		85%	64%
UNC Greensboro		86%	61%
Difference		1%	-3%

¹Graduation Success Rate (Division I) - see definition in Appendix F

²Federal Graduate Rate (All schools) - see definition in Appendix F

³School does not have any scores to report at this time

UNC Pembroke

Graduation Success Measures: BOG Approved Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)		
		NCAA Graduation Success Rate ¹	NCAA Academic Success Rate ²	Federal Graduation Rate (IPEDS) ³
Northwest Missouri State University	11		79%	60%
California State University-Stanislaus	11		73%	63%
Pittsburg State University	9		71%	56%
Francis Marion University	12		70%	50%
Northeastern State University	10		67%	40%
University of North Alabama	12		63%	44%
UNC Pembroke	14		59%	54%
Eastern New Mexico University	11		59%	36%
University of Texas of the Permian Basin	12		52%	25%
Southern Arkansas University	12		47%	35%
Radford University	15	89%		73%
Austin Peay State University	14	79%		62%
Nicholls State University	13	73%		43%
Morehead State University	14	70%		59%
Frostburg State University ⁴	-	-	-	-
Indiana University-Southeast ⁴	-	-	-	-
University of Guam ⁴	-	-	-	-
University of Wisconsin-Superior ⁴	-	-	-	-
Western Connecticut State University ⁴	-	-	-	-
UNC BOG Approved Peer Average		78%	65%	50%
UNC Pembroke		-	59%	54%
Difference			-6%	4%

Graduation Success Measures: Athletic Conference Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Academic Success Rate ²	Federal Graduation Rate (IPEDS) ³
Peach Belt Conference			
Flagler College	12	92%	71%
University of North Georgia	12	85%	62%
Georgia College	10	79%	71%
Armstrong State University	11	75%	49%
Lander University	11	72%	50%
Francis Marion University	12	70%	50%
University of Montevallo	10	67%	62%
University of South Carolina Aiken	11	66%	56%
Columbus State University	11	65%	46%
Augusta University	10	63%	59%
Georgia Southwestern State University	11	60%	51%
UNC Pembroke	14	59%	54%
Clayton State University	8	45%	29%
Young Harris College ⁵	1	-	-
Conference Peer Average		70%	55%
UNC Pembroke		59%	54%
Difference		-11%	-1%

¹Graduation Success Rate (Division I) - see definition in Appendix F

²Academic Success Rate (Division II) - see definition in Appendix F

³Federal Graduate Rate (All schools) - see definition in Appendix F

⁴School does not have any scores to report at this time

⁵School only has one sports program and is excluded from the analysis

UNC Wilmington

Graduation Success Measures: BOG Approved Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)		
		NCAA Graduation Success Rate ¹	NCAA Academic Success Rate ²	Federal Graduation Rate (IPEDS) ³
College of William and Mary	19	92%		85%
University of Maine	15	90%		66%
SUNY at Binghamton	17	87%		73%
James Madison University	17	83%		77%
Murray State University	14	82%		61%
Towson University	18	81%		71%
UNC Wilmington	15	81%		68%
University of Northern Iowa	14	80%		68%
University of Maryland-Baltimore County	16	76%		64%
California Polytechnic State University-San Luis Obispo	17	75%		67%
College of Charleston	15	75%		66%
Western Washington University	12		87%	59%
Truman State University	17		85%	67%
California State University-Chico	11		72%	61%
Rowan University ⁴	-	-	-	-
The College of New Jersey ⁴	-	-	-	-
The University of Texas at Dallas ⁴	-	-	-	-
University of Wisconsin-Eau Claire ⁴	-	-	-	-
UNC BOG Approved Peer Average		82%	81%	68%
UNC Wilmington		81%		68%
Difference		-1%		-0%

Graduation Success Measures: Athletic Conference Peer Institutions

Athletic Conference	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ³
Colonial Athletic Association			
Northeastern University	15	93%	71%
College of William & Mary	19	92%	85%
Drexel University	17	91%	79%
Elon University	14	90%	76%
Hofstra University	18	88%	65%
University of Delaware	19	86%	76%
James Madison University	17	83%	77%
Towson University	18	82%	71%
UNC Wilmington	15	81%	68%
College of Charleston	15	75%	66%
Conference Peer Average		87%	74%
UNC Wilmington		81%	68%
Difference		-6%	-6%

¹Graduation Success Rate (Division I) - see definition in Appendix F

²Academic Success Rate (Division II) - see definition in Appendix F

³Federal Graduate Rate (All schools) - see definition in Appendix F

⁴School does not have any scores to report at this time

Western Carolina University

Graduation Success Measures: BOG Approved Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-Year Graduation Rates (2005 - 2008 cohorts)		
		NCAA Graduation Success Rate ¹	NCAA Academic Success Rate ²	Federal Graduation Rate (IPEDS) ³
Radford University	15	89%		73%
Eastern Illinois University	17	85%		66%
Murray State University	14	82%		61%
Western Carolina University	12	81%		53%
Western Illinois University	16	78%		66%
Southeast Missouri State University	12	76%		56%
Kennesaw State University	12	75%		52%
California State University-Fresno	17	74%		58%
Central Connecticut State University	14	74%		54%
Sam Houston State University	12	71%		58%
Morehead State University	14	70%		59%
Winona State University	14		86%	68%
California University of Pennsylvania	14		79%	63%
University of Central Missouri	12		77%	65%
Pittsburg State University	10		71%	56%
Plymouth State University ⁴	-	-	-	-
Saint Cloud State University ⁴	-	-	-	-
Salisbury University ⁴	-	-	-	-
SUNY College at Oswego ⁴	-	-	-	-
UNC BOG Approved Peer Average		77%	78%	61%
Western Carolina University		81%		53%
Difference		4%		-8%

Graduation Success Measures: Athletic Conference Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-Year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Graduation Success Rate ¹	Federal Graduation Rate (IPEDS) ³
Southern Conference			
Samford University	13	99%	71%
Wofford College	13	95%	78%
Mercer University	14	90%	60%
Furman University	14	88%	77%
UNC Greensboro	13	86%	61%
The Citadel	11	85%	66%
Virginia Military Institute	12	81%	67%
Western Carolina University	12	81%	53%
East Tennessee State University	13	77%	52%
University of Tennessee at Chattanooga	13	70%	52%
Conference Peer Average		86%	65%
Western Carolina University		81%	53%
Difference		-5%	-12%

¹Graduation Success Rate (Division I) - see definition in Appendix F

²Academic Success Rate (Division II) - see definition in Appendix F

³Federal Graduate Rate (All schools) - see definition in Appendix F

⁴School does not have any scores to report at this time

Winston-Salem State University

Graduation Success Measures: BOG Approved Peer Institutions

	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)		
		NCAA Graduation Success Rate ¹	NCAA Academic Success Rate ²	Federal Graduation Rate (IPEDS) ³
Virginia State University	12		93%	66%
Winston-Salem State University	11		73%	59%
Francis Marion University	12		70%	50%
University of South Carolina-Aiken	11		66%	56%
Albany State University	9		63%	48%
Fort Valley State University	9		46%	43%
University of Maryland Eastern Shore	10	88%		43%
Jacksonville State University	14	70%		51%
Delaware State University	13	69%		56%
Alcorn State University	13	69%		38%
Prairie View A & M University	14	65%		53%
Morgan State University	10	63%		50%
Norfolk State University	10	60%		50%
Tennessee State University	11	58%		43%
Rutgers University-Camden ⁴	-	-	-	-
Spelman College ⁴	-	-	-	-
SUNY College at Old Westbury ⁴	-	-	-	-
William Paterson University of New Jersey ⁴	-	-	-	-
Xavier University of Louisiana ⁴	-	-	-	-
UNC BOG Approved Peer Average		68%	68%	50%
Winston-Salem State University			73%	59%
Difference			5%	9%

Graduation Success Measures: Athletic Conference Peer Institutions

Central Intercollegiate Athletic Association	Number of Sports Programs	Student-Athlete 4-Year Rolling 6-year Graduation Rates (2005 - 2008 cohorts)	
		NCAA Academic Success Rate ²	Federal Graduation Rate (IPEDS) ³
Virginia State University	12	93%	66%
Winston-Salem State University	11	73%	59%
Livingstone College	9	73%	36%
Johnson C. Smith University	11	71%	58%
The Lincoln University (Pennsylvania)	12	67%	54%
Elizabeth City State University	10	65%	61%
St. Augustine's University	11	64%	54%
Fayetteville State University	10	58%	50%
Virginia Union University	11	59%	48%
Bowie State University	9	52%	40%
Chowan University	13	49%	34%
Shaw University	11	48%	47%
Conference Peer Average		64%	50%
Winston-Salem State University		73%	59%
Difference		9%	9%

¹Graduation Success Rate (Division I) - see definition in Appendix F

²Academic Success Rate (Division II) - see definition in Appendix F

³Federal Graduate Rate (All schools) - see definition in Appendix F

⁴School does not have any scores to report at this time

Appendix I - NCAA's Academic Progress Rate: Definitions and Updates

The Academic Progress Rate (APR) is calculated using a variety of indicators. Each scholarship student-athlete can earn 2 points each academic term (1 point for maintaining academic eligibility and 1 point for returning to the institution in the next semester). Thus, the maximum number of points a student-athlete can earn each year that count toward the team's APR is 4 points (2 per academic term). To calculate the APR, every student-athlete's academic eligibility and retention are tracked and known as:

- "E" points: a student-athlete meets academic eligibility standards for the next academic term.
- "R" points: a student-athlete is enrolled full-time as of the fifth week of class or census date (whichever is earlier) of the next term.

For instance, scholarship student-athletes who perform well in the classroom and are retained earn 2 points toward the team's annual APR. Those who are eligible to return but depart the institution earn 1 point. A student-athlete who does not perform well academically and leaves school earns 0 points towards the team's total. The team's APR is calculated by dividing the total points earned in a year by the total points possible in a year and multiplying by 1,000, so the APR is based on a maximum score of 1,000.

APR Penalty System

Institutions are required to develop an "APR Improvement Plan" for each team that is performing below the APR standard for an extended period of time. The institutions must keep these plans on file for review during the NCAA's Athletics Certification Review conducted every ten years. Institutions with a team or teams achieving a multi-year APR below the NCAA standard, or institutions with teams requesting a waiver of an APR penalty, must file their APR Improvement Plan for that team(s) with the NCAA National Office. The NCAA requires the plan to have:

- Broad-based participation
- Identification of issues impacting APR
- Specific, measurable goals to address issues
- Steps to achieve the goals
- Timetable for implementation
- Identification of persons responsible for each step
- Single-year target APR goals

The most common APR strategies for improvement cited by the NCAA are:

- Increased academic review of incoming student-athletes
- Specific class attendance policies
- Summer-school bridge programs for incoming student-athletes
- Reviews of special admissions policies and practices
- Establishment of mentor programs to encourage student-athlete retention
- APR education sessions for student-athletes, coaches and campus administrators
- Increased post-eligibility degree completion programming

When teams perform below APR standards, there are three levels of penalties to which they are subject.

- **Level One:** Limits teams to 16 hours of practice a week over five days, with the lost four hours to be replaced with academic activities. This represents a reduction of four hours and one day per week of practice time.
- **Level Two:** Includes the Level One penalty, along with a reduction of four hours of practice time out of season that is replaced with academic activities. This level also includes the elimination of non-championship seasons or spring football. Teams without a non-championship season face a reduced number of contests.
- **Level Three:** Includes all Level One and Two penalties, plus a menu of potential additional penalties. These may include financial aid reductions, additional practice and contest restrictions, coach-specific penalties (including game and recruiting restrictions), restricted access to practice for incoming students who fall below certain academic standards, restricted NCAA membership, and potential multiyear bans on post-season competition. Teams remain at this level until their APR improves.

Penalties are progressive and cumulative in nature and a team must demonstrate three “clean” years (i.e., without any penalty) in order to avoid progression in the penalty structure described above.

APR Updates

In 2011, the NCAA Division I Board of Directors voted to increase the minimum APR determining post-season eligibility and in-season penalties from 925 to 930 APR.¹⁴ The implementation of this new standard has occurred in phases, with full adoption be-

¹⁴ According to the NCAA, a 930 APR predicts about a 50% Graduation Success Rate.

ginning this current academic year.

When the NCAA approved the increase in the minimum APR in 2011, they added a flexible standard for some institutions whose mission is to provide educational access to a broad range of students. These institutions, designated as limited-resource institutions, have been given additional time to progress towards the higher standard of academic success. The NCAA reviews three measures to identify limited-resource institutions:

1. Per capita Pell Grant dollars received (to assess neediness of student-body)
2. Per capita institutional spending (to assess neediness of institution)
3. Per capita athletics spending (to assess neediness of athletics department)

Institutions that rank in the bottom 15% nationally using these three metrics are considered limited-resource institutions.

Two UNC institutions have received the limited-resource institution designation by the NCAA. NCA&T and NCCU are considered limited-resource institutions and their teams and information presented in this report adhere to these alternate standards. The most current APR determines the eligibility for the 2015-16 post-season and limited-resource institutions must have a four-year APR of 920 or a two-year average of 940 in order to be eligible for this upcoming post-season. Table A summarizes the APR standards during the transitional phase for limited-resource institutions.¹⁵

Table A: APR Benchmarks For Post-Season Eligibility During Transitional Phase for Limited-Resource Institutions

Championship/Post-Season Year	Multi-Year APR to Avoid Ineligibility for Post-Season	Two Most Recent Years' Average APR to Avoid Ineligibility for Post-Season
2012-13 & 2013-14	Four-year APR of 900 or higher OR ==>	Two most recent years' average at or above 930
2014-15	Four-year APR of 910 or higher OR ==>	Two most recent years' average at or above 940
2015-16	Four-year APR of 920 or higher OR ==>	Two most recent years' average at or above 940
2016-17	Four-year APR of 930 or higher	N/A

¹⁵ For a narrative explanation of the APR evolution for limited-resource institutions over time, see the April 2012 note here: <http://www.ncaa.org/about/resources/research/academic-progress-rate-timeline>

In October 2015, the NCAA's Committee on Academics approved a plan to further assist limited-resource institutions in improving academic success of student-athletes. As limited-resource institutions at large continue to lag behind other NCAA Division 1 schools in improving their APRs, an advisory group made recommendations to allow these institutions more time and additional tools to achieve the 930 APR threshold. A vote on this proposals, including extending the APR threshold of 920 for an additional year, is expected in January 2016.

Appendix J - Non-Academic NCAA Violations

Listing of Level III Infractions of NCAA Bylaws
NCAA Rulings Issued During the 2014-15 Academic Year

UNC Division I Institutions - NCAA Rulings in the 2014-15 Academic Year

Institution	Violation Number	Violation Summary	Institutional Action	NCAA Action
1	1	PSAs were accidentally included in video clip on television show (they were in background while head coach was being filmed)	Rules education provided and video clip removed from show	None
1	2	Staff sent one e-mail to PSA prior to permissible date due to data entry error of PSAs graduation date	No communication with PSA for 9 weeks (one week for each impermissible e-mail sent)	None
1	3	One SA participated in one workout prior to official medical exam.	Rules education provided and better processes put in place to avoid errors	None
1	4	Two SAs participated in one workout prior to official medical exam.	Rules education provided and better processes put in place to avoid errors	None
1	5	Head coach accidentally sent one e-mail prior to permissible date	Rules education provided and no contact with PSA for two weeks	None
1	6	Institution provided meals to PSA's brother (five meals totaling \$57.40)	Rules education provided and PSA is ineligible until restitution is made	None
1	7	Impermissible contact with PSA during quiet period	Coaching staff self-imposed two-week ban on calls to PSA and family. Rules education provided	None
1	8	Head coach sent impermissible text to PSA	Coaching staff precluded from contacting PSA for two weeks.	None
1	9	Coaching staff made four impermissible calls to PSA	Coaching staff precluded from contacting PSA for four weeks. Rules education also provided	Coaching staff should not contact PSA for eight weeks
1	10	PSA and parent were provided entertainment in excess of allowable amount	PSA declared ineligible, rules education provided to staff, institution revised PSA visit approval process	None
1	11	E-mail mistakenly sent to wrong PSA with same name. E-mail sent to PSA prior to permissible contact period.	Rules education provided and no contact with PSA for two weeks	None
1	12	Institution paid for PSA's one-time housing fees after PSA decided to attend different institution	Review policies related to off-campus housing and provide rules education	None
1	13	Impermissible text sent to PSAs	Rules education provided	No contact with PSAs for two weeks
1	14	Institution paid for PSA's hotel internet charges during official visit. Internet charge was not included in rate of hotel	Rules education provided and PSA donated \$40 to charity of choice.	None
1	15	PSA's visit exceed time limit and parents provided impermissible meal	Rules education provided and amounts of meals were donated to charity	None
1	16	Assistant coach had contact with two PSAs and their parents prior to permissible time.	Rules education provided, no contact with PSA for two weeks, and reduce permissible contacts by one	Must count contacts as one of three permissible contacts allowed and reduce permissible contacts by one

UNC Division I Institutions - NCAA Rulings in the 2014-15 Academic Year

Institution	Violation Number	Violation Summary	Institutional Action	NCAA Action
1	17	Assistant coach make one impermissible call to PSA	Rules education provided and no contact with PSA for three weeks	None
1	18	Team not provided required day off	Rules education provided and team will take extra day off during season	None
2	1	Assistant coach sent impermissible e-mail to PSAs prior to contact period	Coaching staff precluded from contacting PSAs for two weeks and rules education provided	None
2	2	PSA remained close to institution beyond allowable 48-hour time limit for official visit	Letter of reprimand issued to coach	None
2	3	Ineligible SA received competition-related travel expenses	SA withheld for next eligible competition, rules education provided	Issue letter of admonishment to person responsible for violation
2	4	SA competed while not meeting progress-to-degree standards	Rules education provided	\$500 fine
2	5	Ineligible SA participated in competition	Review procedures, rules education provided	\$500 fine
2	6	Team had a meal at a restaurant paid for by coaching staff (outside of allowable meals)	None	Provide rules education to staff and SAs
2	7	Team practiced 30 minutes longer than allowed	Rules education provided and allowable practice hours reduced by one	Issue letter of admonishment to person responsible for violation
3	1	Three SAs were not properly informed of the state of their financial aid	Letter of admonishment issued to staff, new procedures put in place, rules education provided	None
3	2	SA provided meal by a booster	Rules education provided and SA repaid value of lunch to charity (\$5)	None
3	3	PSAs allowed to watch spring game from sidelines	Letter of admonishment issued to coach staff and rules education provided	None
3	4	Assistance coach attended a recruiting fair, thinking it was permissible (no contact with PSAs)	Letter of admonishment issued and rules education provided	None
3	5	Assistant coach contacted and held tryout sessions with PSA who committed to institution but was not academically eligible yet.	Assistant coach not allowed to have additional contact and prohibited one week of any recruiting. Letter of admonishment issued, rules education provided, and ten days of practice time will be removed.	Preclude coaching staff from contact for two weeks
3	6	Camp advertised at PSA athletics competition	Rules education provided	None
3	7	Ineligible SA traveled on team bus to competition	Rules education provided and SA must pay restitution	None
3	8	SAs exceeded permissible weekly hours	Reduction in practice time	None
3	9	SA exceeded permissible weekly hours	Reduction in practice time and rules education provided	None

UNC Division I Institutions - NCAA Rulings in the 2014-15 Academic Year

Institution	Violation Number	Violation Summary	Institutional Action	NCAA Action
3	10	SA exceeded permissible weekly hours with coaches present	Rules education provided	Reduce allowable time by twice amount of impermissible activity
3	11	Head coach accidentally e-mailed a PSA	Letter of admonishment issued to coach staff and rules education provided	Preclude coaching staff from contact for two weeks
4	1	A non-institutional event was publicized on athletics department website involving PSAs	Rules education provided	None
4	2	Assistant coach accidentally responded to an e-mail from a parent of a PSA	Entire staff cannot contact PSA for two weeks and letter of admonishment issued	None
4	3	SA publicized two PSAs' recruitment to institution	Rules education provided and post was removed	None
4	4	Team staff produced personalized recruiting aids for PSAs during an unofficial visit	Recruiting visits reduced, rules education provided, changes in communication structure to ensure head coach is aware of rules and guidance on rules from institutional staff	None
4	5	SA received summer board without being enrolled (SA had dropped the course without informing team)	Improved internal communications and SA must reimburse institution the amount received for housing	None
4	6	Two SAs sent a tweet about PSAs commitment prior to signing letter of intent	Rules education provided to entire team	None
4	7	Staff sent text message to PSA prior to official commitment	Rules education provided	Institution should preclude staff from written contact with PSA for two weeks
4	8	Volunteer posted picture of PSA prior to official commitment	Rules education provided and post was immediately removed	None
4	9	SA used personal social media account to promote family member's business	Rules education provided and post was removed	None
4	10	Head coach commented publicly about PSA on Twitter (intended to message directly)	Twitter education was provided to head coach	None
4	11	SA publicized PSA's verbal commitment to institution	Rules education provided	None
4	12	Assistant coach re-tweeted a PSA's social media post prior to official commitment	Rules education provided	None
4	13	SA publicized two PSAs' recruitment to institution	Rules education provided	None
4	14	Staff did not submit required calendar item	Rules education provided and new system in place to remind teams about deadlines	None
4	15	Chaplain for program sent impermissible communications regarding PSA's attendance at camp	Rules education provided	Staff should not contact PSA for four weeks once permissible to do so and remove impermissible posts from social media
4	16	SAs publicized the commitment and intent of PSAs to attend institution	Rules education provided to staff and team	None

UNC Division I Institutions - NCAA Rulings in the 2014-15 Academic Year

Institution	Violation Number	Violation Summary	Institutional Action	NCAA Action
4	17	Team held an impermissible practice	Rules education provided	Institution should reduce countable activities by twice the time of impermissible activity
4	18	Assistant coach made impermissible phone calls to PSA's parents	Entire staff cannot contact PSA for two weeks	None
4	19	SA participated in one competition prior to eligibility	Letter of admonishment issued to coach staff and rules education provided	\$500 fine
4	20	Assistant coach observed two SAs participating in voluntary activities	Rules education provided and time spent observing would count as countable hour limitations	Institution should reduce countable activities by twice the time of impermissible activity
4	21	Coaching staff contacted four PSAs prior to official contact period	Entire staff cannot contact PSAs for two weeks	None
4	22	SA received excess room and board award due to institutional error	SA repaid the total amount refunded	None
4	23	Assistant coach sent impermissible email to PSA	Entire staff cannot contact PSA for two weeks	None
4	24	SA received refund due to institutional accounting error--as a result of amount of refund, SA exceed maximum limit of athletic aid and competed in four competitions while ineligible	SA repaid the total amount refunded	None
4	25	Head coach sent impermissible text to PSA	Entire staff precluded from contacting PSA for one week	None
4	26	Assistant coach re-tweeted a PSA's commitment prior to official documents were completed	Rules education provided	Institution should remove post from official Twitter account
4	27	Assistant coach sent impermissible e-mail to PSA	Entire staff cannot contact PSA for two weeks	None
4	28	Assistant coach made impermissible phone call to PSA	Entire staff cannot contact PSA for two weeks	None
4	29	Team sent promotional e-mail with images of SAs	Rules education provided and images no longer used	None
4	30	Two sports received more textbook scholarship money than allowed due to institutional calculation error	Revised calculations for textbooks to ensure accuracy	Must provide rules education
4	31	SA tweeted a post publicizing PSA commitment to attend institution from teams' official Twitter account	Rules education provided to staff and team. SA will no longer have access to teams' social media accounts	None
4	32	PSA was reimbursed too much for ground transportation costs (extra \$.05 per mile)	PSA has repaid value of overage	None
4	33	Institutional social media account publicized PSA's commitment to attend	Rules education provided	None

UNC Division I Institutions - NCAA Rulings in the 2014-15 Academic Year

Institution	Violation Number	Violation Summary	Institutional Action	NCAA Action
4	34	Several SAs received entertainment expenses outside of playing season	Rules education provided and each SA has donated amount of benefit (\$10) to charity of choice	None
4	35	Call placed to parent of PSA prior to official contact period	Entire staff cannot call PSAs for two weeks	None
4	36	SA used personal social media account to promote commercial product	Rules education provided and post was immediately removed	None
4	37	Several SAs participated in charity event without written approval	Rules education provided	None
4	38	Assistant coach re-tweeted a PSA's social media post prior to official commitment	Rules education provided and official contacts with PSA reduced by one	None
4	39	SA contacted PSA on social media prior to official commitment to institution	Rules education provided	None
4	40	Head coach accidentally dialed PSA (wrong number)	Entire staff cannot contact PSA for two weeks	None
4	41	Volunteer coach impermissibly scouted an opponent	Rules education provided	Letter of admonishment to coach should be issued
4	42	Assistant coach exceeded number of permissible visits	Permissible visits reduced for each PSA	None
4	43	Assistant coach sent impermissible e-mail to PSA	Entire staff cannot contact PSA for two weeks	None
4	44	Head coach provided written offer of aid to PSA prior to allowable time	Rules education provided	Institution should withdraw offer
4	45	Head coach sent impermissible e-mail to PSA	Entire staff precluded from written communication with PSA for two weeks	None
4	46	SA used personal social media account to promote commercial entity	Rules education provided and post was removed	None
5	1	Head coach replied to an e-mail from PSA who was ineligible for contact	Rules education provided	Preclude contact with PSA for two weeks
5	2	Impermissible recruiting presentation to PSAs	Letters of reprimand and rules education provided	None
6	1	Night club provided three SAs with free admission to event	SAs immediately ruled ineligible and donated amount received (\$5 and \$10) to charity; Rules education provided	None
6	2	SA sent message to PSA on social media prior to PSA's official commitment	Team received rules education and post was removed	None
6	3	SAs received financial aid in excess of cost of attendance	All SAs involved repaid over-award and system improved to prevent in future	None
6	4	Assistant coaches commented publicly on PSA's prior to official commitment	Coaches received rules education and post was removed	None

UNC Division I Institutions - NCAA Rulings in the 2014-15 Academic Year

Institution	Violation Number	Violation Summary	Institutional Action	NCAA Action
6	5	Offer of athletic scholarship provided to PSA prior to permissible date.	Rules education provided, staff will not contact PSA for two weeks, written offer rescinded	Upheld coach's suspension for one contest
6	6	SA received free tickets to sporting event from employer	SA donated amount of ticket to charity	None
6	7	SAs received meal and cash after competition	SAs repaid amount received and rules education provided	None
6	8	SAs involved in impermissible athletic activities	Rules education provided	None
7	1	Staff member posted a tweet about losing a bet (non-monetary) on a professional contest in a sport the university sponsors	Rules education provided	Institution must issue letter of admonishment to those involved
7	2	SA was permitted to practice, travel, and compete prior to receiving NCAA approval	Upon discovery, SA declared ineligible and procedures put in place to prevent in future	\$5000 fine
7	3	SA was permitted to compete prior to receiving NCAA approval	Systems improved to catch problems, SA declared ineligible	\$2000 fine
8	1	SA participated in an outside competition during academic year	SA declared ineligible for first two contests of season	None
8	2	Assistance coach approved disclosure of PSA official commitment prior to institution receiving the documentation	Rules education provided and team will vacate two recruiting opportunities	None
9	1	Assistant coach sent impermissible texts to PSA's parents	Assistant coach removed from recruiting activities for ten days	None
9	2	Assistant coach sent impermissible electronic communication and commented publicly on PSA's commitment	Rules education provided	Staff should not contact PSA for two weeks
9	3	Two SAs sent a tweet about PSAs commitment prior to signing letter of intent	Rules education provided	None
9	4	Assistant coach sent impermissible texts to PSA	Rules education provided and staff should not contact PSA for two weeks	None
9	5	Team held a walk-on tryout and one part-time student participated (did not make team)	Rules education provided and letter of admonishment issued.	None
9	6	Assistant coach contacted PSA prior to official contact period	Rules education provided and staff should not contact PSA for two weeks	None
9	7	Booster provided two SAs with meal pass	Rules education provided and SAs have repaid amount received	None
9	8	Assistant coach sent impermissible texts to PSA	Rules education provided and staff should not contact PSA for two weeks	None
9	9	Assistant coach sent impermissible texts to PSA	Rules education provided and staff should not contact PSA for two weeks	None
9	10	Impermissible contact made with PSA's prior to official contact period	Rules education provided, staff should not contact PSA for two weeks, and number of recruiting opportunities reduced	None

UNC Division I Institutions - NCAA Rulings in the 2014-15 Academic Year

Institution	Violation Number	Violation Summary	Institutional Action	NCAA Action
10	1	SA practiced and received impermissible benefit while ineligible	SA required to repay amount of benefit received	None
10	2	Staff member publicized visit of PSA on social media	Comments removed immediately, rules education provided, and letter of admonishment issued	None
10	3	Staff member sold equipment to three high schools at discounted rate	New policies in place to prevent further problems and rules education provided	None
10	4	SAs not given required day off during one week	Additional day off given in subsequent week and letter of admonishment issued	None
10	5	Assistant coach make comments on social media about PSA before official commitment	Comments removed immediately, rules education provided, and letter of admonishment issued	None
10	6	Program did not provide team with required day off during a particular week	Rules education provided and letter of admonishment issued	Should give team two days off in an upcoming week
10	7	Staff member publicized visit of PSAs on social media	Rules education provided and letter of admonishment issued	None

UNC Division II Institutions - NCAA Rulings in the 2014-15 Academic Year

Institution	Violation Number	Violation Summary	Institutional Action	NCAA Action
11	1	AD signature not on eligibility checklist	Rules education provided	NCAA: None -- Athletic Conference: fined institution \$650
12	1	Head coach made impermissible comments about PSA prior to official commitment	Rules education provided and social media was restricted	None
12	2	Three ineligible SAs were permitted to practice, travel, and compete	Upon discovery, SAs immediately declared ineligible and compliance process strengthened	\$2500 fine
12	3	Two SAs practiced prior to completing NCAA drug-testing consent form	Rules education provided	None
12	4	New assistant coach recruited prior to passing required recruiting test	Rules education provided and staff will forgo two days of recruiting	None

Appendix K - Campus Financial Information

Campus Financial Information from the Presidential View of the NCAA Financial Dashboard

NCAA Presidential Dashboard Metrics

Definitions and Calculations

The NCAA Financial Dashboard is an online tool developed for campus leaders that allow institutions to evaluate their academic and financial data and, if desired, select different comparison groups. A summary page with a subset of data is found on the “Presidential View” of the NCAA Financial Dashboard, which contains eight key indicators of particular importance as determined by the NCAA’s Financial Reporting Advisory Committee.

These eight indicators are presented for Division I and Division II UNC institutions on the following pages. Prior to the campus data, NCAA definitions of these indicators and their calculations are presented as a reference.

Division I Metric	Definition	Variables
Academic Progress Rate (APR)	overall APR for entire athletics program	-----
Generated Revenue / Total Athletics Revenue (%)	Athletics-generated revenues as a percent of total athletics revenues. Generated revenues include all revenues earned by athletics department for participation in athletics	<p>Generated Revenue = tickets + guarantees + contributions + third parties + NCAA distribution + broadcast + concessions + advertising + sports camp + endowment investment + other</p> <hr/> <p>Total Revenue = tickets + guarantees + contributions + third parties + NCAA distribution + broadcast + concessions + advertising + sports camp + endowment investment + other + student fees + government support + direct institutional support + indirect facility administration</p>
Net Athletics Revenues (\$)	Total athletics revenues less total athletics expenditures.	<p>Total Revenue = tickets + guarantees + contributions + third parties + NCAA distribution + broadcast + concessions + advertising + sports camp + endowment investment + other + student fees + government support + direct institutional support + indirect facility administration</p> <hr/> <p>Total Expenditures = student aid + guarantees + coaches salaries + assistant salaries + coach other compensation + assistant other compensation + support staff salaries + support staff other compensation + severance pay + recruiting + team travel + equipment + game + fundraising/marketing + sports camp + facilities maintenance + sports groups + indirect facility administration + medical insurance + membership dues + other + transfer to institution</p>
Total Athletics Expenditures (\$)	Total athletics expenditures	<p>Total Expenditures = student aid + guarantees + coaches salaries + assistant salaries + coach other compensation + assistant other compensation + support staff salaries + support staff other compensation + severance pay + recruiting + team travel + equipment + game + fundraising/marketing + sports camp + facilities maintenance + sports groups + indirect facility administration + medical insurance + membership dues + other + transfer to institution</p>
Salaries and Benefits / Total Athletics Expenditures (%)	Combined coaching staff and support staff salaries, benefits, and bonuses paid by university and by a third party and severance payments as a percentage of total athletics expenditures	<p>Salaries and Benefits = (coaches salaries + assistant salaries + coach other compensation + assistant other compensation + support staff salaries + support staff other compensation + severance pay)</p> <hr/> <p>Total Expenditures = student aid + guarantees + coaches salaries + assistant salaries + coach other compensation + assistant other compensation + support staff salaries + support staff other compensation + severance pay + recruiting + team travel + equipment + game + fundraising/marketing + sports camp + facilities maintenance + sports groups + indirect facility administration + medical insurance + membership dues + other + transfer to institution</p>

Division I Metric	Definition	Variables
Athletics Expenditures / Student-Athlete (\$)	Total athletics expenditures divided by the total number of unduplicated student-athletes	Total Expenditures = student aid + guarantees + coaches salaries + assistant salaries + coach other compensation + assistant other compensation + support staff salaries + support staff other compensation + severance pay + recruiting + team travel + equipment + game + fundraising/marketing + sports camp + facilities maintenance + sports groups + indirect facility administration + medical insurance + membership dues + other + transfer to institution Total Number of Student-Athletes
Athletics Expenditures / Institutional Expenditures (%)	Athletics expenditures as a percentage of total institutional expenditures	Total Expenditures = student aid + guarantees + coaches salaries + assistant salaries + coach other compensation + assistant other compensation + support staff salaries + support staff other compensation + severance pay + recruiting + team travel + equipment + game + fundraising/marketing + sports camp + facilities maintenance + sports groups + indirect facility administration + medical insurance + membership dues + other + transfer to institution Current Year Institutional Expenditures
Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%)	Compares the athletics expenditures rate of change with the university expenditures rate of change	Total Expenditures (current and prior year) = student aid + guarantees + coaches salaries + assistant salaries + coach other compensation + assistant other compensation + support staff salaries + support staff other compensation + severance pay + recruiting + team travel + equipment + game + fundraising/marketing + sports camp + facilities maintenance + sports groups + indirect facility administration + medical insurance + membership dues + other + transfer to institution Institutional Expenditures (current and prior year)

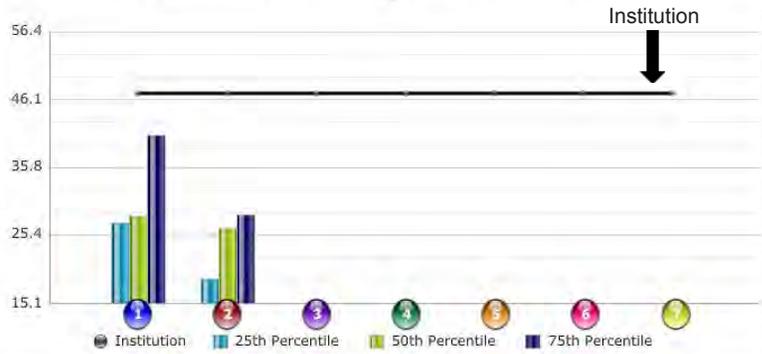
Division II Metric	Definition	Variables
Student Fees Revenue / Total Athletics Revenue (%)	Student fees as a percent of total athletics revenue	<p>Student Fee Revenue = total revenue from athletics fees charged</p> <hr/> <p>Total Revenue = tickets + guarantees + contributions + third parties + NCAA distribution + broadcast + concessions + advertising + sports camp + endowment investment + student fees + government support + direct institutional support + indirect facility administration</p>
Total Athletics Revenue (\$)	Total athletics revenue	<p>Total Revenue = tickets + guarantees + contributions + third parties + NCAA distribution + broadcast + concessions + advertising + sports camp + endowment investment + student fees + government support + direct institutional support + indirect facility administration</p>
Athletic Student Aid / Total Athletics Expenses (%)	Athletic student aid as a percent of total athletics expenses	<p>Student Aid Expenditures</p> <hr/> <p>Total Expenditures = student aid + guarantees + coaches salaries + assistant salaries + coach other compensation + assistant other compensation + support staff salaries + support staff other compensation + severance pay + recruiting + team travel + equipment + game + fundraising/marketing + sports camp + facilities maintenance + sports groups + indirect facility administration + medical insurance + membership dues + other + transfer to institution</p>
Coaches Compensation / Total Athletics Expenses (%)	Coaching staff salaries, benefits, and bonuses paid by university and by a third party and severance payments and their share of total athletics expenditures	<p>Coaches' Compensation = Coach salary + assistants salary + coach other compensation + assistant other compensation</p> <hr/> <p>Total Expenditures = student aid + guarantees + coaches salaries + assistant salaries + coach other compensation + assistant other compensation + support staff salaries + support staff other compensation + severance pay + recruiting + team travel + equipment + game + fundraising/marketing + sports camp + facilities maintenance + sports groups + indirect facility administration + medical insurance + membership dues + other + transfer to institution</p>

Division II Metric	Definition	Variables
Administrative Staff Compensation / Total Athletics Expenses (%)	Support staff salaries, benefits, and bonuses paid by university and by a third party and severance payments and their share of total athletics expenditures	Support Staff Compensation = Support staff salary + support staff other compensation
		Total Expenditures = student aid + guarantees + coaches salaries + assistant salaries + coach other compensation + assistant other compensation + support staff salaries + support staff other compensation + severance pay + recruiting + team travel + equipment + game + fundraising/marketing + sports camp + facilities maintenance + sports groups + indirect facility administration + medical insurance + membership dues + other + transfer to institution
		Team Travel Costs
Team Travel Expenses / Total Athletics Expenses (%)	Team travel as a percent of total athletics expenses	Total Expenditures = student aid + guarantees + coaches salaries + assistant salaries + coach other compensation + assistant other compensation + support staff salaries + support staff other compensation + severance pay + recruiting + team travel + equipment + game + fundraising/marketing + sports camp + facilities maintenance + sports groups + indirect facility administration + medical insurance + membership dues + other + transfer to institution
Average Academic Success Rates	Average of ASRs - all sports combined	-----

Appalachian State University

NCAA Financial Dashboard Indicator	2010	2011	2012	2013	2014
Academic Progress Rate (APR)	973	981	981	973	N/A
Generated Revenue/Total Athletics Revenue (%)	44.9%	49.9%	45.1%	47.7%	47.0%
Net Athletics Revenues (\$)	-\$319,606	\$2,294,436	\$1,406,028	-\$1,619,948	\$94,471
Total Athletics Expenditures (\$)	\$16,185,310	\$15,454,170	\$17,238,578	\$21,395,675	\$19,320,283
Salaries and Benefits (%) (as a share of Total Athletics Expenditures)	35.5%	37.8%	36.8%	34.5%	37.5%
Athletics Expenditures/Student-Athlete (\$)	\$34,074	\$34,040	\$37,232	\$46,311	\$40,846
Athletics Expenditures/Institutional Expenditures (%)	4.8%	4.5%	5.0%	6.0%	5.2%
Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%)	-3.6%	-7.6%	11.5%	22.0%	-15.1%
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Athletic Fee (annual)	\$559.00	\$569.00	\$639.00	\$649.00	\$668.00
Athletic Fee Revenue	\$8,089,752	\$8,422,146	\$9,651,782	\$9,861,151	\$9,260,876
Total Athletics Operating Revenue	\$15,865,704	\$17,748,606	\$18,644,606	\$19,775,727	\$19,414,754
Athletic Fee Revenue/Total Athletics Operating Revenue (%)	51.0%	47.5%	51.8%	49.9%	47.7%

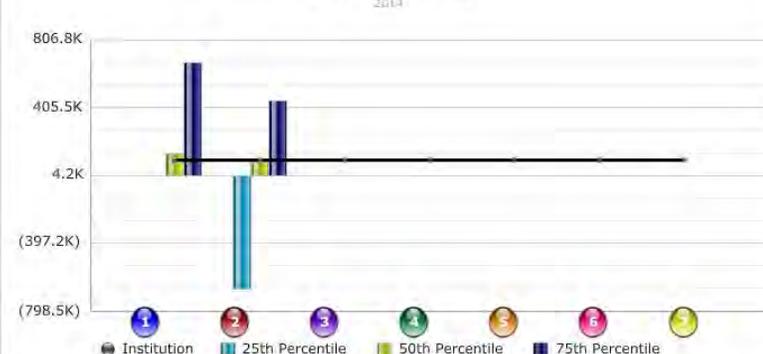
4.a. Generated revenues / total athletics revenue (%)



4.a. Generated revenues / total athletics revenue (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	47.0	27.3	28.4	40.7
Aspirational	47.0	18.8	26.4	28.6
	47.0			
	47.0			

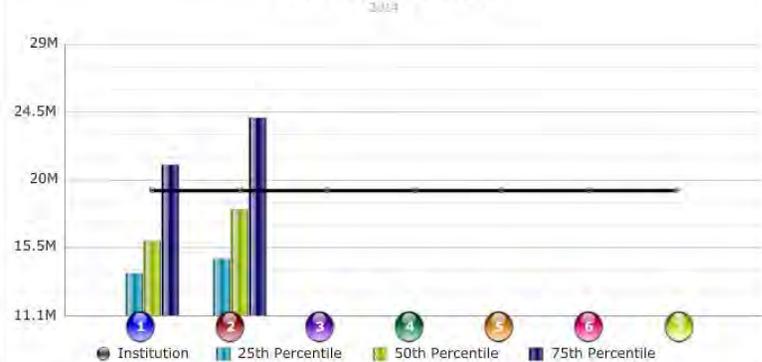
6. Net revenues (\$)



6. Net revenues (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	94,471.0	0.0	137,157.0	672,309.0
Aspirational	94,471.0	(665,389.0)	81,350.0	448,575.0
	94,471.0			
	94,471.0			

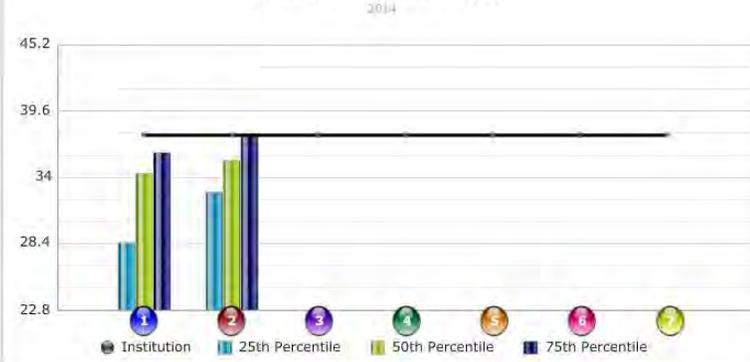
9. Total Expenditures (\$)



9. Total Expenditures (\$)

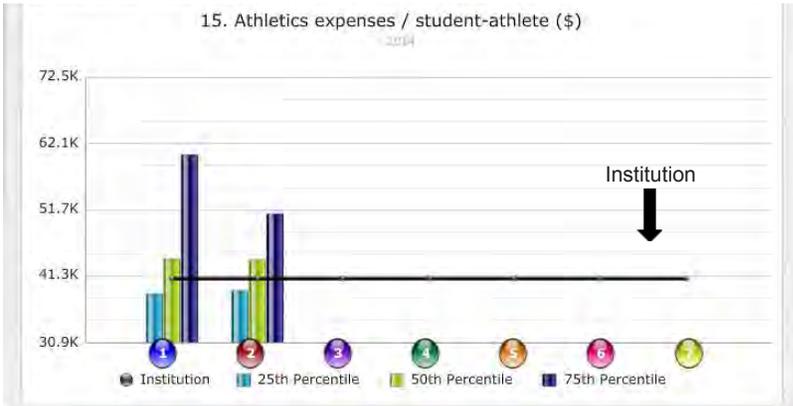
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	19,320,283.0	13,823,230.0	16,046,057.0	21,096,951.0
Aspirational	19,320,283.0	14,790,809.0	18,115,394.0	24,184,516.0
	19,320,283.0			
	19,320,283.0			

11. Salaries and benefits (%)

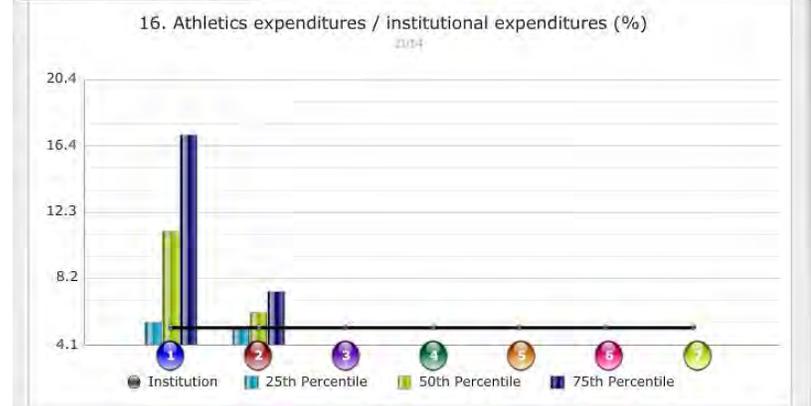


11. Salaries and benefits (%)

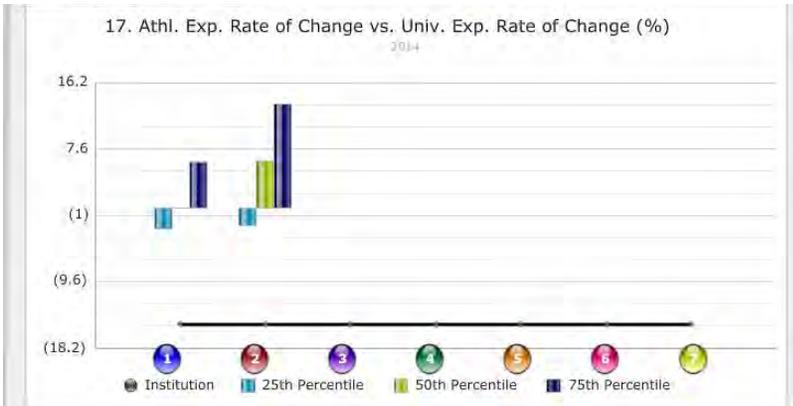
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	37.5	28.5	34.3	36.1
Aspirational	37.5	32.7	35.4	37.6
	37.5			
	37.5			



15. Athletics expenses / student-athlete (\$)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	40,846.3	39,059.2	43,834.1	51,128.6
Aspirational	40,846.3	39,059.2	43,834.1	51,128.6
	40,846.3			
	40,846.3			



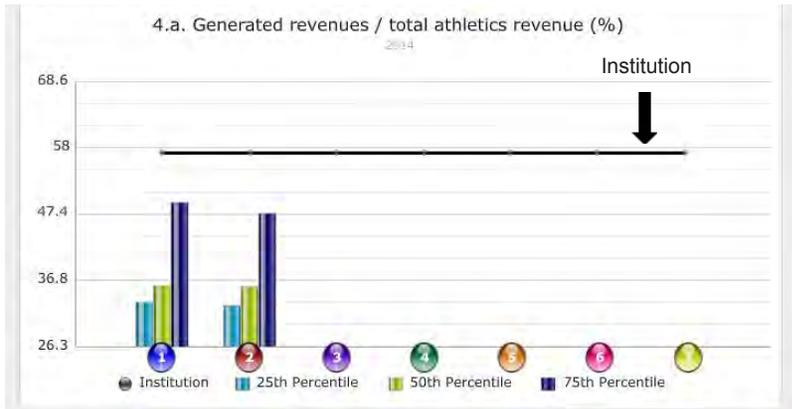
16. Athletics expenditures / institutional expenditures (%)					
Current Year					
2014					
	Institution	25th Percentile	50th Percentile	75th Percentile	
Southern	5.2	5.2	6.1	7.4	
Aspirational	5.2	5.2	6.1	7.4	
	5.2				
	5.2				



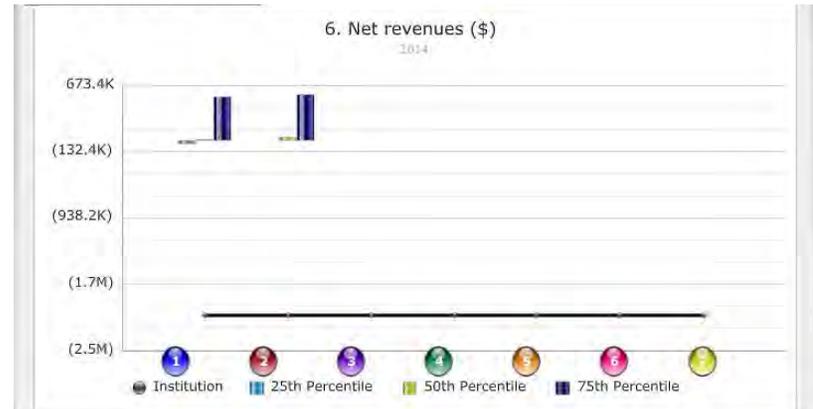
17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	(15.1)	(2.4)	6.1	13.5
Aspirational	(15.1)	(2.4)	6.1	13.5
	(15.1)			
	(15.1)			

East Carolina University

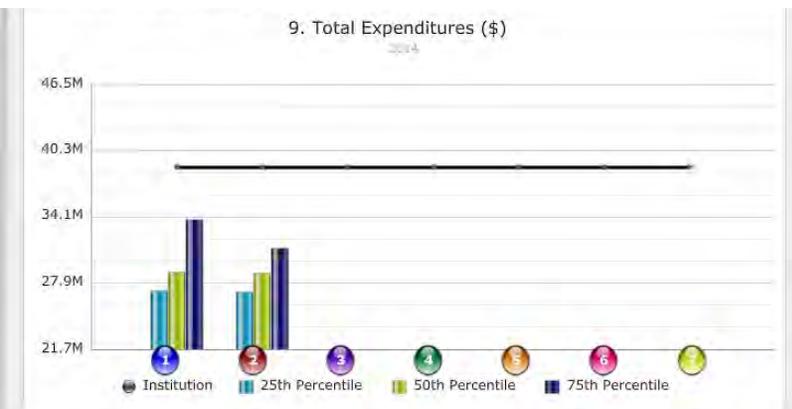
NCAA Financial Dashboard Indicator	2010	2011	2012	2013	2014
Academic Progress Rate (APR)	970	976	976	980	N/A
Generated Revenue/Total Athletics Revenue (%)	57.1%	60.3%	59.6%	58.2%	57.2%
Net Athletics Revenues (\$)	\$1,806,765	\$1,827,908	\$1,951,677	-\$834,262	-\$2,124,736
Total Athletics Expenditures (\$)	\$30,473,691	\$32,220,961	\$33,623,495	\$36,639,494	\$38,723,518
Salaries and Benefits (%) (as a share of Total Athletics Expenditures)	41.0%	39.2%	38.2%	40.8%	40.2%
Athletics Expenditures/Student-Athlete (\$)	\$69,101	\$72,407	\$78,744	\$87,030	\$81,352
Athletics Expenditures/Institutional Expenditures (%)	4.2%	4.3%	4.5%	4.7%	4.7%
Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%)	-0.7%	1.2%	5.2%	4.2%	1%
<hr/>					
Athletic Fee (annual)	\$496.00	\$526.00	\$566.00	\$601.00	\$631.00
Athletic Fee Revenue	\$10,441,783	\$11,187,866	\$11,890,141	\$12,368,781	\$13,070,200
Total Athletics Operating Revenue	\$32,280,456	\$34,048,869	\$35,575,172	\$35,805,232	\$36,598,782
Athletic Fee Revenue/Total Athletics Operating Revenue (%)	32.3%	32.9%	33.4%	34.5%	35.7%



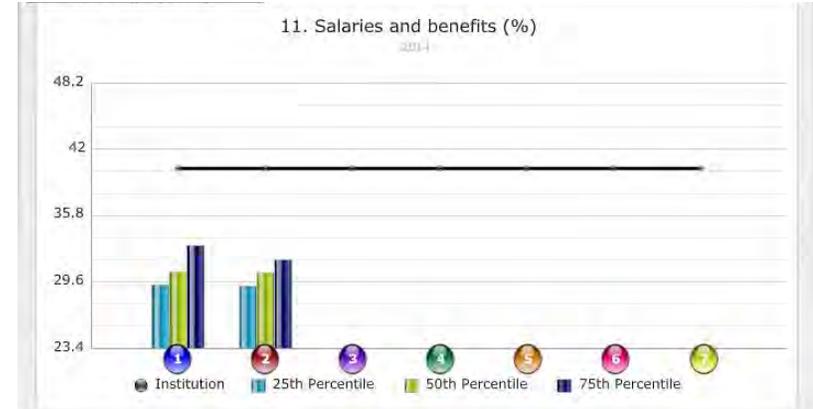
4.a. Generated revenues / total athletics revenue (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Conference USA	57.2	33.3	36.1	49.4
CUSA-2103	57.2	32.8	35.8	47.6
	57.2			
	57.2			



6. Net revenues (\$)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Conference USA	(2,124,736.0)	(43,077.0)	19,342.0	529,469.0
CUSA-2103	(2,124,736.0)	0.0	38,684.0	561,152.0
	(2,124,736.0)			
	(2,124,736.0)			

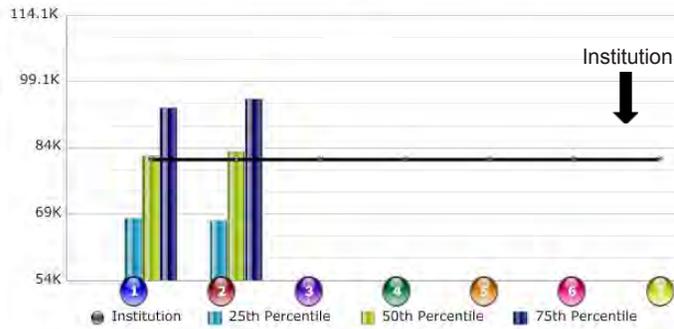


9. Total Expenditures (\$)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Conference USA	38,723,518.0	27,267,637.0	28,925,862.0	33,836,389.0
CUSA-2103	38,723,518.0	27,175,879.0	28,815,063.0	31,182,673.0
	38,723,518.0			
	38,723,518.0			



11. Salaries and benefits (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Conference USA	40.2	29.3	30.5	33.0
CUSA-2103	40.2	29.2	30.4	31.7
	40.2			
	40.2			

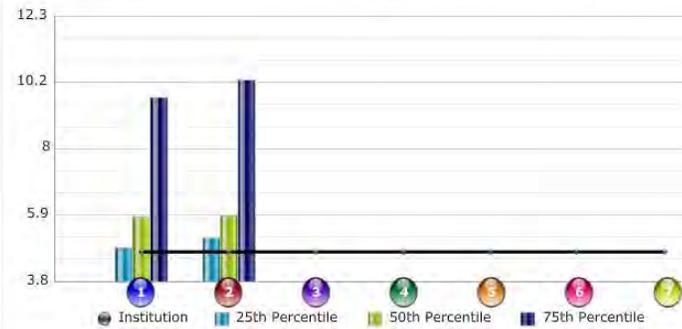
15. Athletics expenses / student-athlete (\$)



15. Athletics expenses / student-athlete (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Conference USA	81,351.9	68,194.7	82,259.5	93,223.1
CUSA-2103	81,351.9	67,507.1	83,167.1	95,073.0
	81,351.9			
	81,351.9			

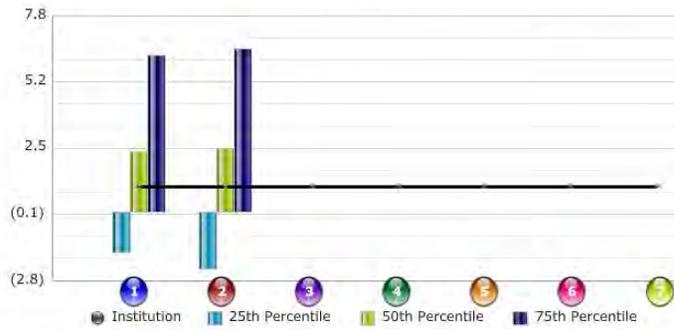
16. Athletics expenditures / institutional expenditures (%)



16. Athletics expenditures / institutional expenditures (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Conference USA	4.7	4.8	5.9	9.7
CUSA-2103	4.7	5.2	5.9	10.2
	4.7			
	4.7			

17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)



17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)

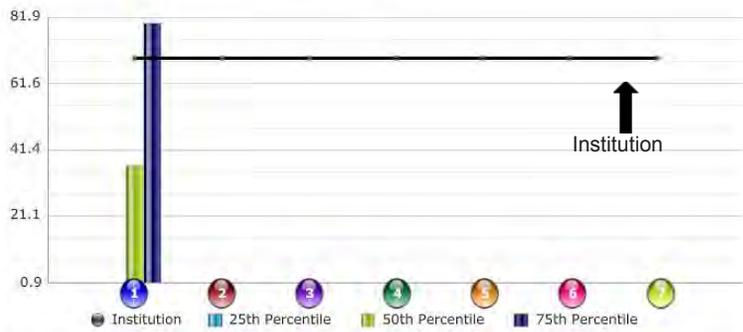
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Conference USA	1.0	(1.6)	2.4	6.2
CUSA-2103	1.0	(2.3)	2.5	6.5
	1.0			
	1.0			

Elizabeth City State University

NCAA Financial Dashboard Indicator	2010	2011	2012	2013	2014
Student Fees Revenue/Total Athletics Revenue (%)	81.3%	80.9%	62.0%	86.8%	69.3%
Total Athletics Revenue (\$)	\$2,190,438	\$2,334,091	\$2,164,089	\$1,722,585	\$1,706,760
Athletic Student Aid/Total Athletics Expenses (%)	29.7%	29.7%	32.0%	29.3%	29.9%
Coaches Compensation/Total Athletics Expenses (%)	29.1%	8.6%	9.1%	11.9%	16.7%
Administrative Staff Compensation/Total Athletics Expenses (%)	10.0%	15.1%	19.1%	19.6%	18.1%
Team Travel Expenses/Total Athletics Expenses (%)	11.1%	21.8%	21.6%	19.3%	12.8%
Average Academic Success Rates	91	65	64	89	N/A

Athletic Fee (annual)	\$463.00	\$493.10	\$493.10	\$525.15	\$585.54
Athletic Fee Revenue	\$1,780,810	\$1,888,338	\$1,342,326	\$1,494,577	\$1,183,255
Total Athletics Operating Revenue	\$2,190,438	\$2,334,091	\$2,164,089	\$1,722,585	\$1,706,760
Athletic Fee Revenue/Total Athletics Operating Revenue (%)	81.3%	80.9%	62.0%	86.8%	69.3%

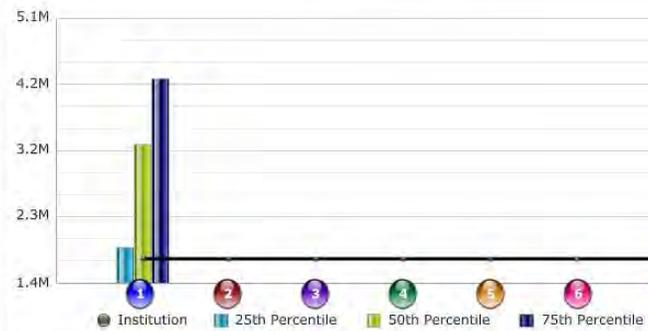
3. Student Fees (%)



3. Student Fees (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA	69.3	0.9	36.5	80.3
	69.3			
	69.3			
	69.3			

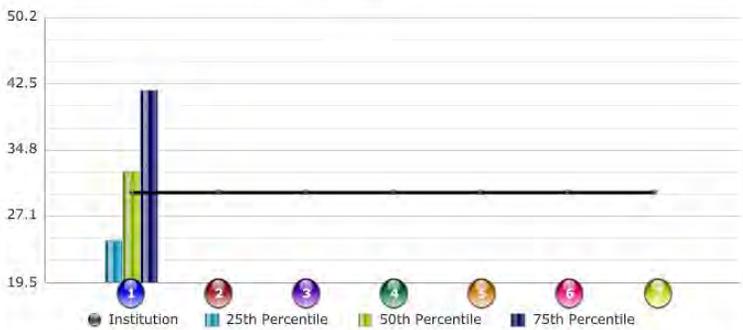
5. Total Athletics Revenue (\$)



5. Total Athletics Revenue (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA	1,706,760.0	1,877,784.0	3,332,735.0	4,257,438.0
	1,706,760.0			
	1,706,760.0			
	1,706,760.0			

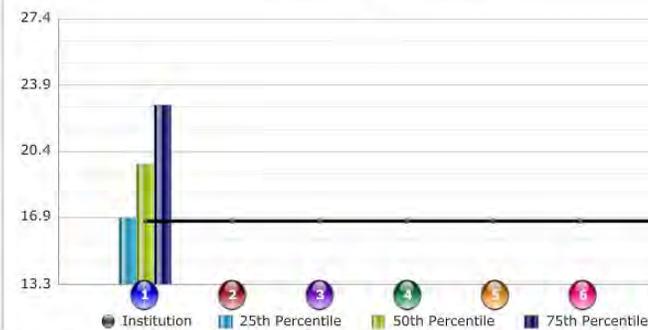
6. Athletic Aid (%)



6. Athletic Aid (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA	29.9	24.3	32.3	41.8
	29.9			
	29.9			
	29.9			

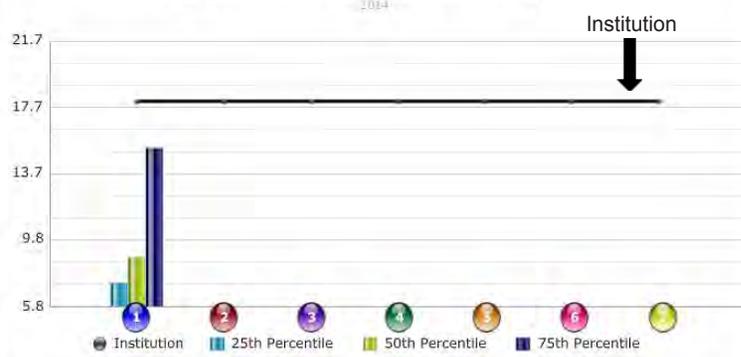
7. Coaches Compensation (%)



7. Coaches Compensation (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA	16.7	16.9	19.7	22.9
	16.7			
	16.7			
	16.7			

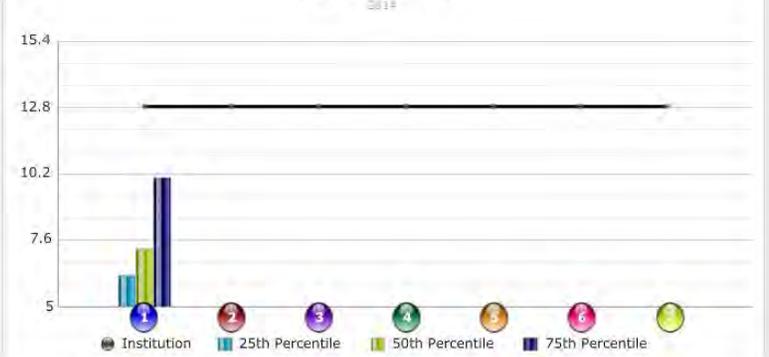
8. Administrative Staff Compensation (%)



8. Administrative Staff Compensation (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA	18.1	7.2	8.7	15.3
	18.1			
	18.1			
	18.1			

9. Team Travel (%)



9. Team Travel (%)

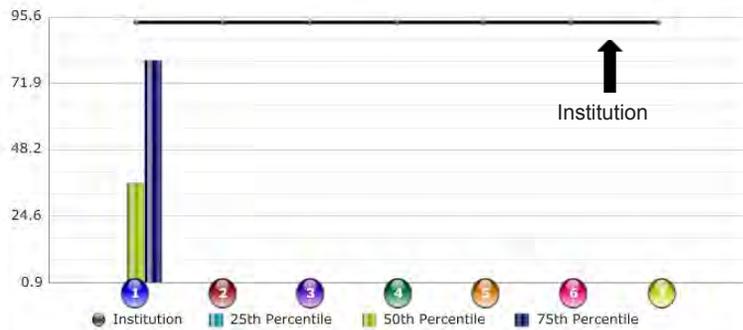
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA	12.8	6.2	7.2	10.0
	12.8			
	12.8			
	12.8			

Fayetteville State University

NCAA Financial Dashboard Indicator	2010	2011	2012	2013	2014
Student Fees Revenue/Total Athletics Revenue (%)	75.5%	91.1%	91.9%	92.1%	93.8%
Total Athletics Revenue (\$)	\$2,174,466	\$2,036,836	\$2,113,112	\$2,491,148	\$2,722,228
Athletic Student Aid/Total Athletics Expenses (%)	18.1%	17.9%	21.8%	25.1%	24.5%
Coaches Compensation/Total Athletics Expenses (%)	27.3%	27.5%	29.2%	26.5%	30.9%
Administrative Staff Compensation/Total Athletics Expenses (%)	7.8%	9.6%	8.2%	6.7%	7.2%
Team Travel Expenses/Total Athletics Expenses (%)	13.2%	13.8%	15.6%	13.4%	13.5%
Average Academic Success Rates	52	61	56	58	N/A

Athletic Fee (annual)	\$410.00	\$450.00	\$450.00	\$550.00	\$618.00
Athletic Fee Revenue	\$1,641,095	\$1,854,752	\$1,942,105	\$2,295,130	\$2,552,251
Total Athletics Operating Revenue	\$2,174,466	\$2,036,836	\$2,113,112	\$2,491,148	\$2,722,228
Athletic Fee Revenue/Total Athletics Operating Revenue (%)	75.5%	91.1%	91.9%	92.1%	93.8%

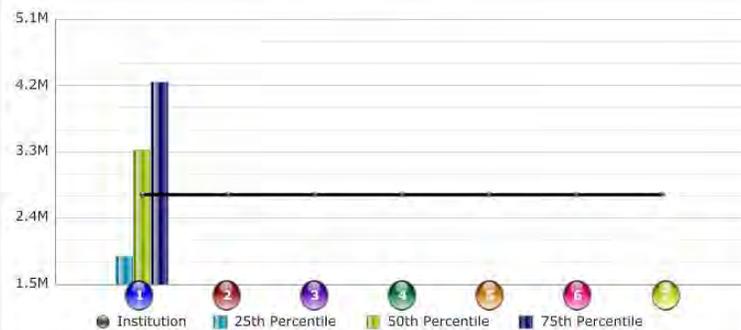
3. Student Fees (%)



3. Student Fees (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA		93.8	0.9	36.5
		93.8		
		93.8		
		93.8		

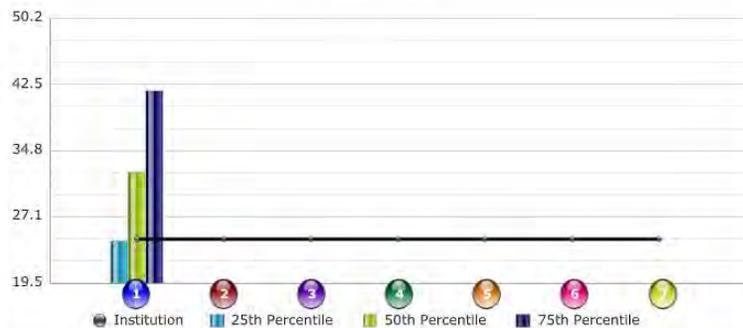
5. Total Athletics Revenue (\$)



5. Total Athletics Revenue (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA		2,722,228.0	1,877,784.0	3,332,735.0
		2,722,228.0		
		2,722,228.0		
		2,722,228.0		

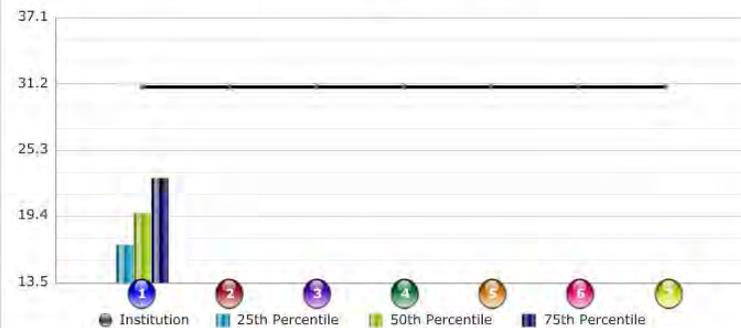
6. Athletic Aid (%)



6. Athletic Aid (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA		24.5	24.3	32.3
		24.5		
		24.5		
		24.5		

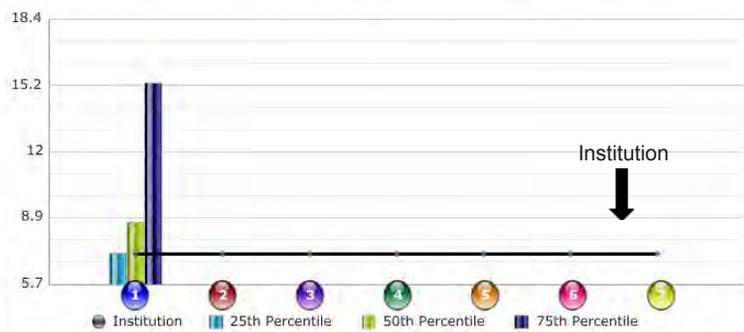
7. Coaches Compensation (%)



7. Coaches Compensation (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA		30.9	16.9	19.7
		30.9		
		30.9		
		30.9		

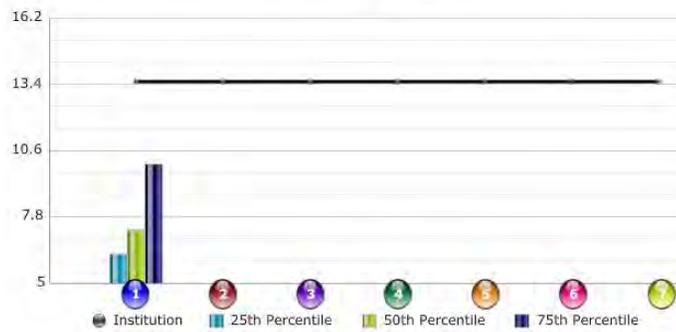
8. Administrative Staff Compensation (%)



8. Administrative Staff Compensation (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA	15.3	7.2	7.2	8.7
	7.2			
	7.2			
	7.2			

9. Team Travel (%)



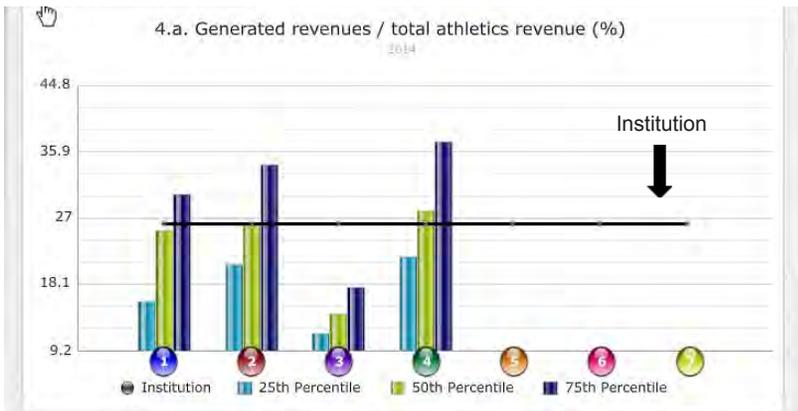
9. Team Travel (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA	10.0	13.5	6.2	7.2
	13.5			
	13.5			
	13.5			

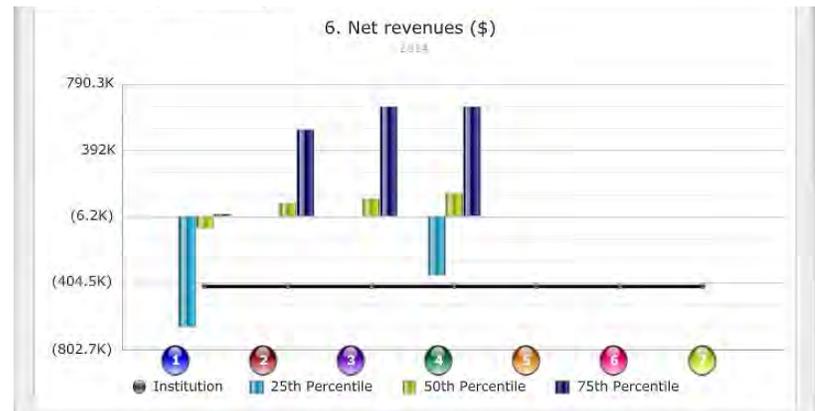
North Carolina A&T State University

NCAA Financial Dashboard Indicator	2010	2011	2012	2013	2014
Academic Progress Rate (APR)	949	937	937	946	N/A
Generated Revenue/Total Athletics Revenue (%)	39.0%	38.3%	29.9%	25.5%	26.2%
Net Athletics Revenues (\$)	-\$79,643	-\$361,887	\$658,906	\$404,211	-\$425,357
Total Athletics Expenditures (\$)	\$8,988,951	\$9,602,618	\$10,521,502	\$12,131,715	\$11,808,863
Salaries and Benefits (%) (as a share of Total Athletics Expenditures)	36.8%	39.3%	35.9%	37.0%	37.5%
Athletics Expenditures/Student-Athlete (\$)	\$30,368	\$51,078	\$52,087	\$49,316	\$36,447
Athletics Expenditures/Institutional Expenditures (%)	3.7%	3.7%	4.1%	4.7%	4.7%
Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%)	-7.1%	1.2%	11.5%	14.1%	-1.1%
<hr/>					
Athletic Fee (annual)	\$502.00	\$532.00	\$562.00	\$600.00	\$663.00
Athletic Fee Revenue	\$4,260,864	\$4,566,868	\$5,086,432	\$5,423,388	\$6,132,790
Total Athletics Operating Revenue	\$8,909,308	\$9,240,731	\$11,180,408	\$12,535,926	\$11,383,506
Athletic Fee Revenue/Total Athletics Operating Revenue (%)	47.8%	49.4%	45.5%	43.3%	53.9%

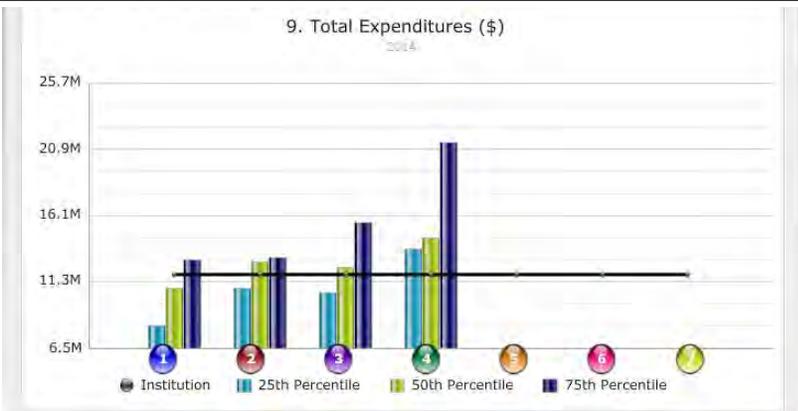
North Carolina A&T State University



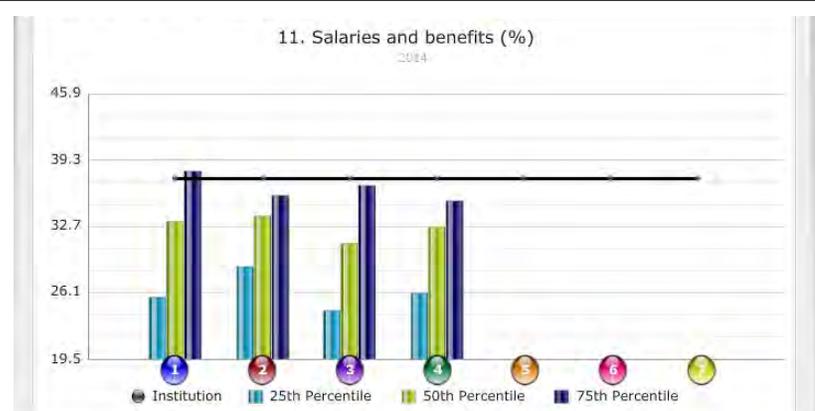
4.a. Generated revenues / total athletics revenue (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Mid-Eastern	26.2	15.8	25.3	30.2
Ohio Valley	26.2	20.8	26.2	34.2
BG South	26.2	11.5	14.2	17.7
2014 Southern	26.2	21.8	28.0	37.4



6. Net revenues (\$)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Mid-Eastern	(425,357.0)	(668,909.0)	(74,703.0)	10,432.0
Ohio Valley	(425,357.0)	0.0	75,691.0	521,156.0
BG South	(425,357.0)	0.0	100,316.0	658,555.0
2014 Southern	(425,357.0)	(355,361.0)	137,157.0	657,767.0

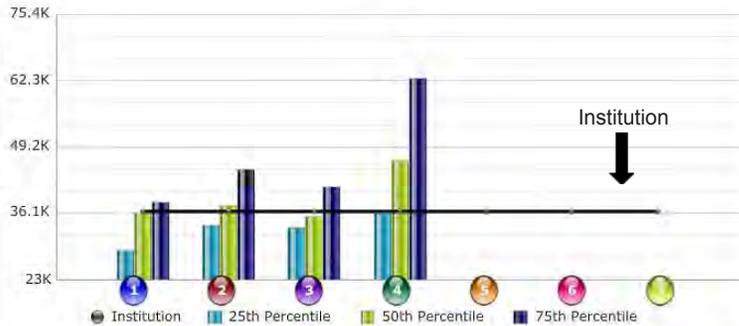


9. Total Expenditures (\$)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Mid-Eastern	11,808,863.0	8,081,073.0	10,791,991.0	12,933,032.0
Ohio Valley	11,808,863.0	10,833,587.0	12,698,929.0	13,074,791.0
BG South	11,808,863.0	10,485,443.0	12,362,725.0	15,581,261.0
2014 Southern	11,808,863.0	13,718,329.0	14,509,390.0	21,455,721.0



11. Salaries and benefits (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Mid-Eastern	37.5	25.7	33.3	38.3
Ohio Valley	37.5	28.8	33.8	35.8
BG South	37.5	24.4	31.0	36.8
2014 Southern	37.5	26.1	32.6	35.3

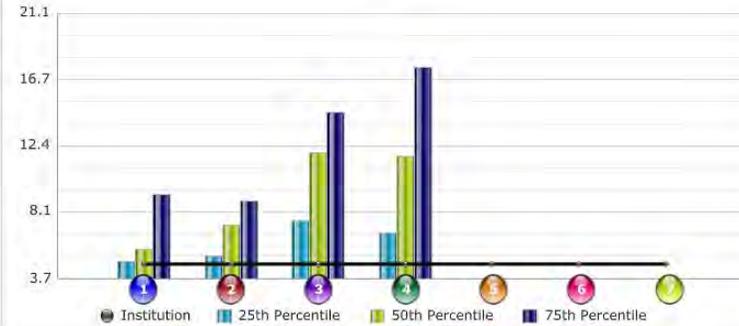
15. Athletics expenses / student-athlete (\$)



15. Athletics expenses / student-athlete (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Mid-Eastern	36,447.1	28,807.2	36,093.6	38,230.3
Ohio Valley	36,447.1	33,884.0	37,633.3	44,910.4
BG South	36,447.1	33,460.8	35,461.0	41,413.0
2014 Southern	36,447.1	36,181.3	46,464.3	62,802.6

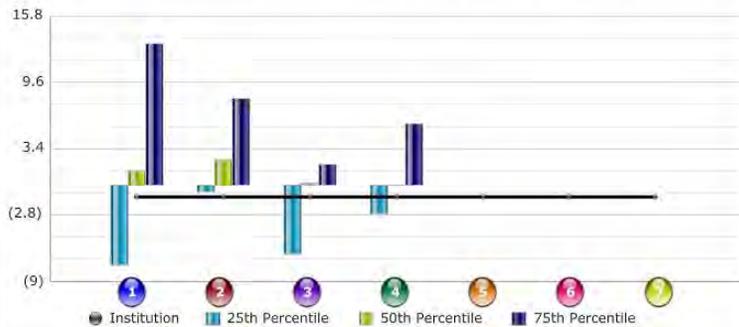
16. Athletics expenditures / institutional expenditures (%)



16. Athletics expenditures / institutional expenditures (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Mid-Eastern	4.7	4.9	5.6	9.2
Ohio Valley	4.7	5.2	7.2	8.8
BG South	4.7	7.5	12.0	14.6
2014 Southern	4.7	6.7	11.8	17.6

17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)



17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)

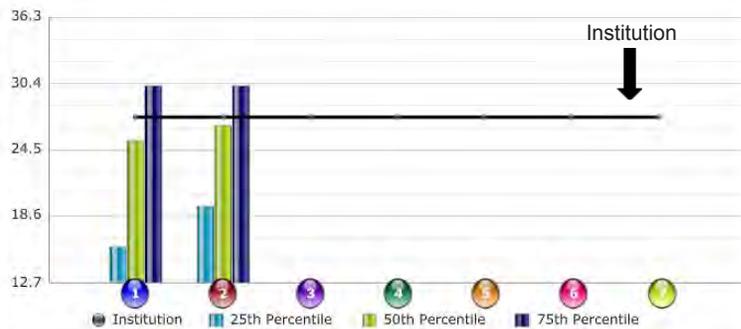
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Mid-Eastern	(1.1)	(7.5)	1.3	13.1
Ohio Valley	(1.1)	(0.6)	2.3	8.1
BG South	(1.1)	(6.5)	0.2	1.9
2014 Southern	(1.1)	(2.7)	(0.0)	5.7

North Carolina Central University

NCAA Financial Dashboard Indicator	2010	2011	2012	2013	2014
Academic Progress Rate (APR)	-	934	934	987	N/A
Generated Revenue/Total Athletics Revenue (%)	33.8%	27.9%	26.7%	25.0%	27.4%
Net Athletics Revenues (\$)	-\$74,950	\$43,026	-\$358,749	\$22,291	-\$74,703
Total Athletics Expenditures (\$)	\$7,084,067	\$8,727,854	\$8,907,321	\$9,147,577	\$10,703,763
Salaries and Benefits (%) (as a share of Total Athletics Expenditures)	38.1%	41.4%	44.2%	42.3%	38.6%
Athletics Expenditures/Student-Athlete (\$)	\$17,278	\$21,765	\$26,992	\$22,203	\$25,855
Athletics Expenditures/Institutional Expenditures (%)	3.8%	4.3%	4.7%	4.8%	5.6%
Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%)	8.1%	12.1%	9.4%	2.5%	16.9%
<hr/>					
Athletic Fee (annual)	\$548.24	\$583.88	\$624.38	\$674.38	\$748.88
Athletic Fee Revenue	\$3,745,285	\$3,886,258	\$4,113,803	\$4,534,002	\$4,794,357
Total Athletics Operating Revenue	\$7,009,117	\$8,770,880	\$8,548,572	\$9,169,868	\$10,629,060
Athletic Fee Revenue/Total Athletics Operating Revenue (%)	53.4%	44.3%	48.1%	49.4%	45.1%

North Carolina Central University

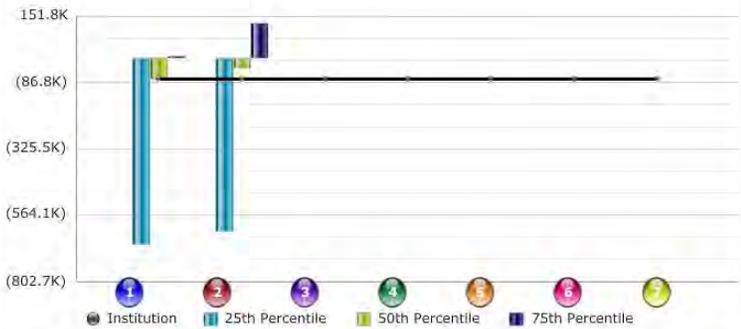
4.a. Generated revenues / total athletics revenue (%)



4.a. Generated revenues / total athletics revenue (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Mid-Eastern	27.4	15.8	25.3	30.2
Peer Group A	27.4	19.5	26.7	30.2
	27.4			
	27.4			

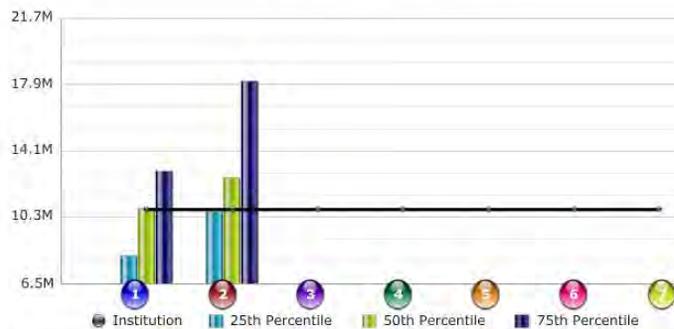
6. Net revenues (\$)



6. Net revenues (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Mid-Eastern	(74,703.0)	(668,909.0)	(74,703.0)	10,432.0
Peer Group A	(74,703.0)	(622,966.0)	(33,865.0)	126,486.0
	(74,703.0)			
	(74,703.0)			

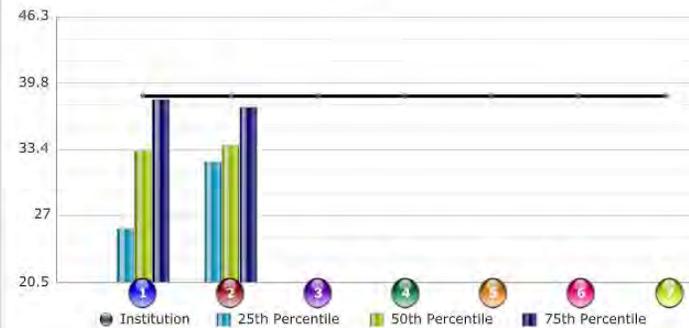
9. Total Expenditures (\$)



9. Total Expenditures (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Mid-Eastern	10,703,763.0	8,081,073.0	10,791,991.0	12,933,032.0
Peer Group A	10,703,763.0	10,592,766.0	12,587,516.0	18,117,560.0
	10,703,763.0			
	10,703,763.0			

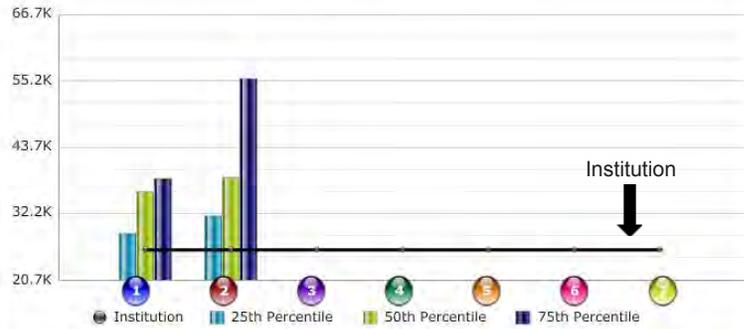
11. Salaries and benefits (%)



11. Salaries and benefits (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Mid-Eastern	38.6	25.7	33.3	38.3
Peer Group A	38.6	32.2	33.8	37.5
	38.6			
	38.6			

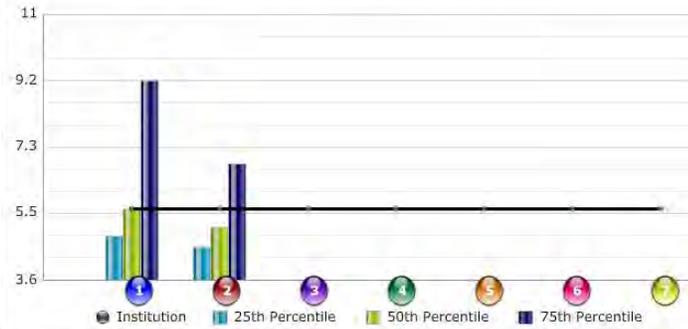
15. Athletics expenses / student-athlete (\$)



15. Athletics expenses / student-athlete (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Mid-Eastern	25,854.5	28,807.2	36,093.6	38,230.3
Peer Group A	25,854.5	31,737.6	38,517.2	55,553.4
	25,854.5			
	25,854.5			

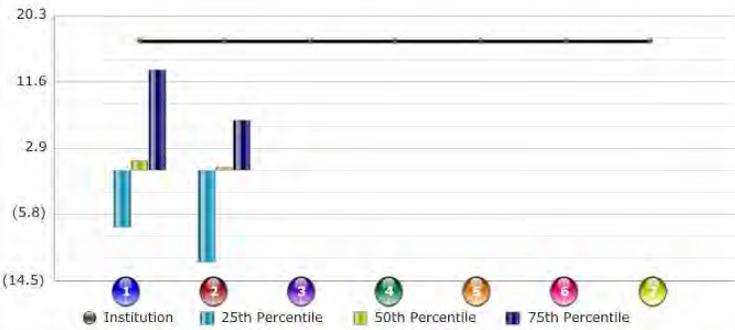
16. Athletics expenditures / institutional expenditures (%)



16. Athletics expenditures / institutional expenditures (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Mid-Eastern	5.6	4.9	5.6	9.2
Peer Group A	5.6	4.6	5.1	6.9
	5.6			
	5.6			

17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)



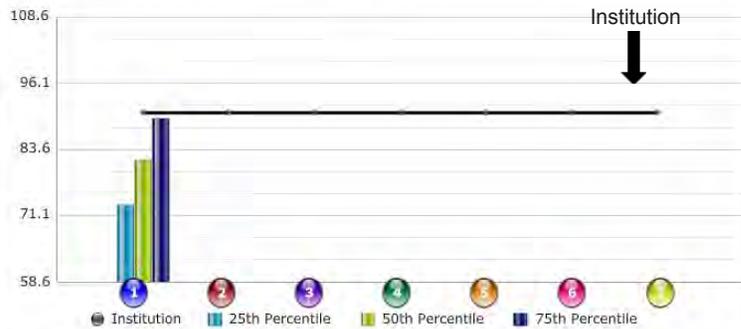
17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Mid-Eastern	16.9	(7.5)	1.3	13.1
Peer Group A	16.9	(12.1)	0.5	6.6
	16.9			
	16.9			

NC State University

NCAA Financial Dashboard Indicator	2010	2011	2012	2013	2014
Academic Progress Rate (APR)	977	977	977	977	N/A
Generated Revenue/Total Athletics Revenue (%)	87.8%	97.9%	90.9%	90.3%	90.5%
Net Athletics Revenues (\$)	\$3,578,688	\$515,781	\$3,425,598	\$4,344,246	\$6,542,242
Total Athletics Expenditures (\$)	\$45,880,314	\$50,560,564	\$56,332,313	\$63,137,393	\$63,958,569
Salaries and Benefits (%) (as a share of Total Athletics Expenditures)	34.5%	38.4%	40.3%	43.8%	42.1%
Athletics Expenditures/Student-Athlete (\$)	\$85,918	\$99,138	\$107,916	\$128,328	\$123,472
Athletics Expenditures/Institutional Expenditures (%)	4.1%	4.3%	4.7%	4.9%	5.0%
Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%)	-5.4%	4.5%	11.0%	5.0%	0.8%
<hr/>					
Athletic Fee (annual)	\$150.50	\$159.00	\$192.00	\$227.00	\$232.00
Athletic Fee Revenue	\$4,200,610	\$4,537,143	\$5,426,700	\$6,531,331	\$6,687,509
Total Athletics Operating Revenue	\$49,459,002	\$51,076,345	\$59,757,911	\$67,481,639	\$70,500,811
Athletic Fee Revenue/Total Athletics Operating Revenue (%)	8.5%	8.9%	9.1%	9.7%	9.5%

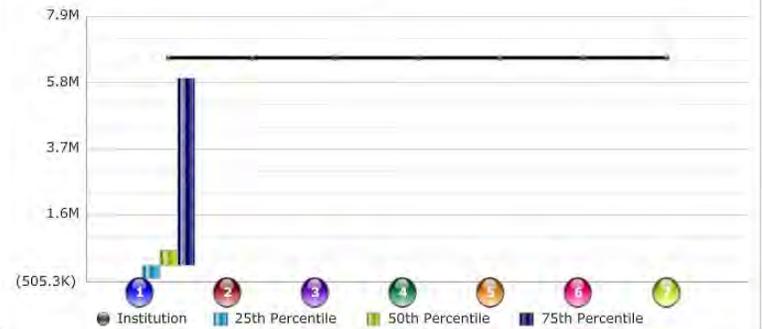
4.a. Generated revenues / total athletics revenue (%)



4.a. Generated revenues / total athletics revenue (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Atlantic Coast	90.5	73.2	81.7	89.6
	90.5			
	90.5			
	90.5			

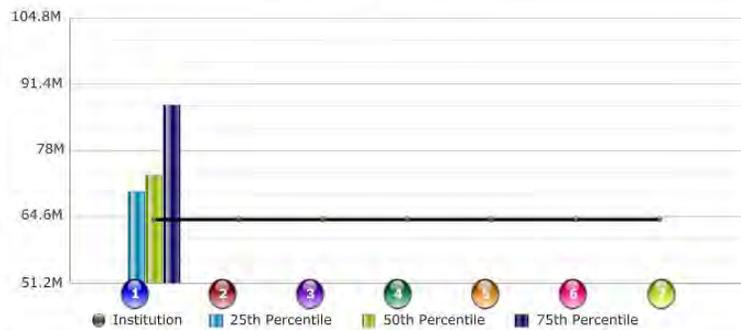
6. Net revenues (\$)



6. Net revenues (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Atlantic Coast	6,542,242.0	(421,081.0)	481,975.0	5,908,292.0
	6,542,242.0			
	6,542,242.0			
	6,542,242.0			

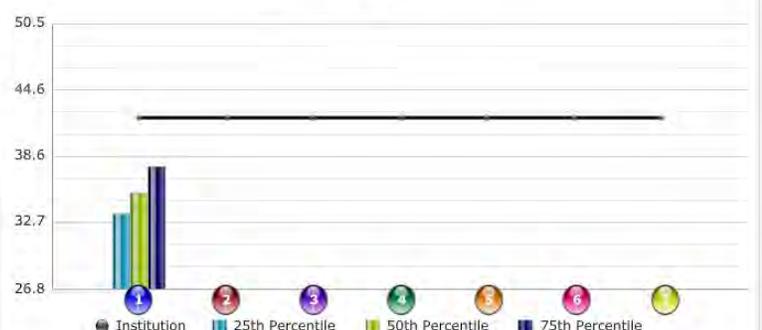
9. Total Expenditures (\$)



9. Total Expenditures (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Atlantic Coast	63,958,569.0	69,597,779.0	72,952,894.0	87,291,886.0
	63,958,569.0			
	63,958,569.0			
	63,958,569.0			

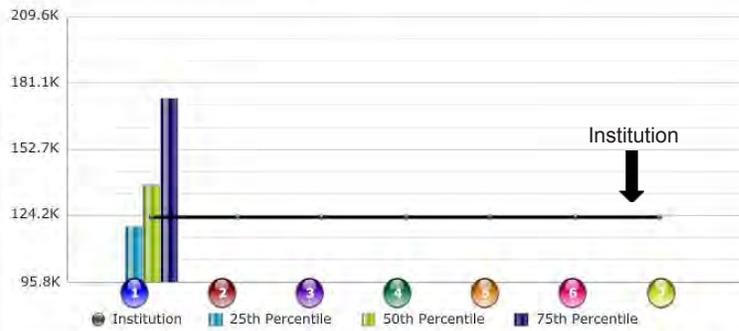
11. Salaries and benefits (%)



11. Salaries and benefits (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Atlantic Coast	42.1	33.5	35.4	37.7
	42.1			
	42.1			
	42.1			

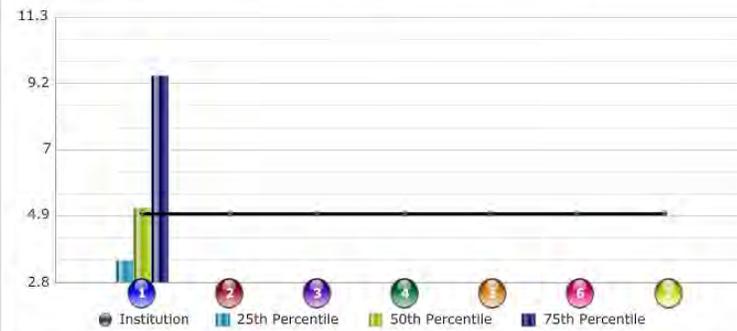
15. Athletics expenses / student-athlete (\$)



15. Athletics expenses / student-athlete (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Atlantic Coast	123,472.1	119,702.4	137,647.0	174,665.7
	123,472.1			
	123,472.1			
	123,472.1			

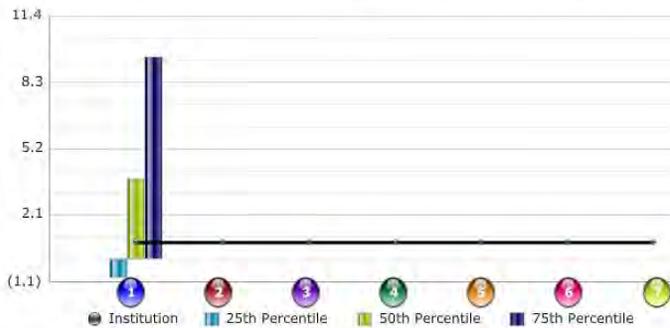
16. Athletics expenditures / institutional expenditures (%)



16. Athletics expenditures / institutional expenditures (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Atlantic Coast	5.0	3.5	5.2	9.4
	5.0			
	5.0			
	5.0			

17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)



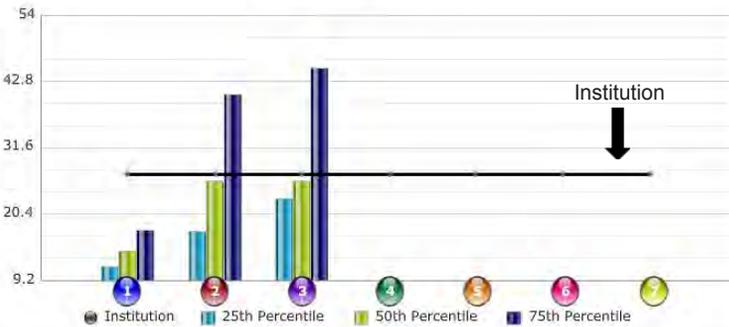
17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Atlantic Coast	0.8	(0.9)	3.8	9.5
	0.8			
	0.8			
	0.8			

UNC Asheville

NCAA Financial Dashboard Indicator	2010	2011	2012	2013	2014
Academic Progress Rate (APR)	979	974	974	971	N/A
Generated Revenue/Total Athletics Revenue (%)	27.7%	24.9%	26.3%	24.3%	27.1%
Net Athletics Revenues (\$)	\$233,972	-\$149,187	-\$91,446	-\$120,166	\$15,112
Total Athletics Expenditures (\$)	\$3,680,783	\$4,792,752	\$5,535,771	\$5,894,394	\$6,324,972
Salaries and Benefits (%) (as a share of Total Athletics Expenditures)	27.6%	26.7%	28.2%	30.7%	33.1%
Athletics Expenditures/Student-Athlete (\$)	\$19,896	\$26,926	\$30,086	\$30,541	\$31,468
Athletics Expenditures/Institutional Expenditures (%)	4.8%	5.8%	7.0%	7.0%	7.3%
Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%)	0.0%	22.7%	18.3%	1.3%	4.1%
<hr/>					
Athletic Fee (annual)	\$605.00	\$620.00	\$620.00	\$660.00	\$700.00
Athletic Fee Revenue	\$1,936,399	\$1,871,814	\$1,803,510	\$1,883,893	\$2,401,677
Total Athletics Operating Revenue	\$3,914,755	\$4,643,565	\$5,444,325	\$5,774,228	\$6,340,084
Athletic Fee Revenue/Total Athletics Operating Revenue (%)	49.5%	40.3%	33.1%	32.6%	37.9%

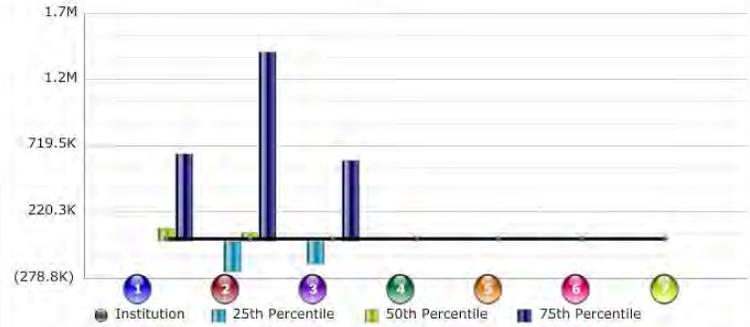
4.a. Generated revenues / total athletics revenue (%)



4.a. Generated revenues / total athletics revenue (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Big South	27.1	11.5	14.2	17.7
Athletic Competition	27.1	17.6	26.0	40.7
Academic Competition	27.1	23.1	26.0	45.0
	27.1			

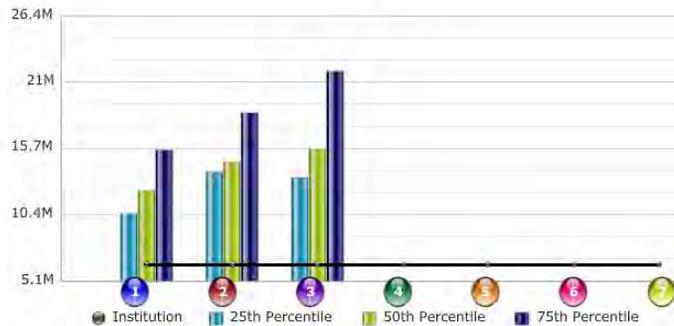
6. Net revenues (\$)



6. Net revenues (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Big South	15,112.0	0.0	100,316.0	658,555.0
Athletic Competition	15,112.0	(232,371.0)	68,579.0	1,431,597.0
Academic Competition	15,112.0	(170,241.0)	0.0	612,862.0
	15,112.0			

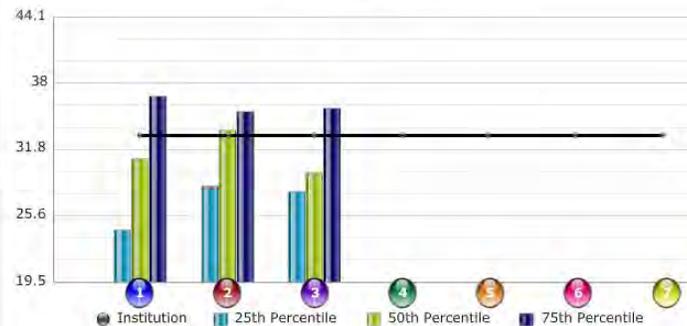
9. Total Expenditures (\$)



9. Total Expenditures (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Big South	6,324,972.0	10,485,443.0	12,362,725.0	15,581,261.0
Athletic Competition	6,324,972.0	13,813,713.0	14,658,906.0	18,605,736.0
Academic Competition	6,324,972.0	13,415,332.0	15,719,455.0	21,980,757.0
	6,324,972.0			

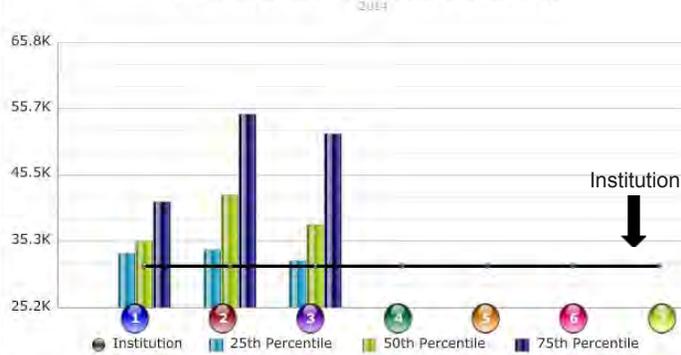
11. Salaries and benefits (%)



11. Salaries and benefits (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Big South	33.1	24.4	31.0	36.8
Athletic Competition	33.1	28.4	33.7	35.3
Academic Competition	33.1	27.9	29.6	35.7
	33.1			

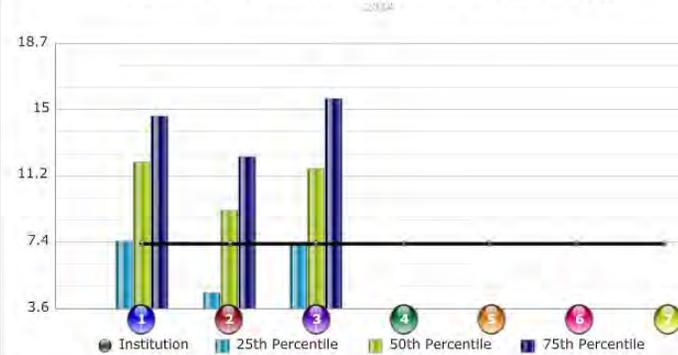
15. Athletics expenses / student-athlete (\$)



15. Athletics expenses / student-athlete (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Big South	31,467.5	33,460.8	35,461.0	41,413.0
Athletic Competition	31,467.5	34,030.4	42,410.7	54,869.5
Academic Competition	31,467.5	32,317.0	37,895.0	51,868.5
	31,467.5			

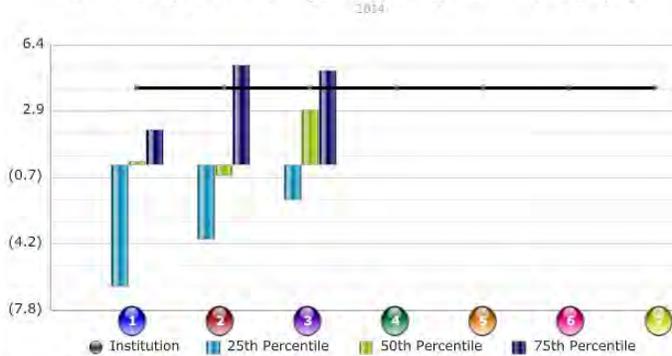
16. Athletics expenditures / institutional expenditures (%)



16. Athletics expenditures / institutional expenditures (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Big South	7.3	7.5	12.0	14.6
Athletic Competition	7.3	4.6	9.2	12.3
Academic Competition	7.3	7.5	11.6	15.6
	7.3			

17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)

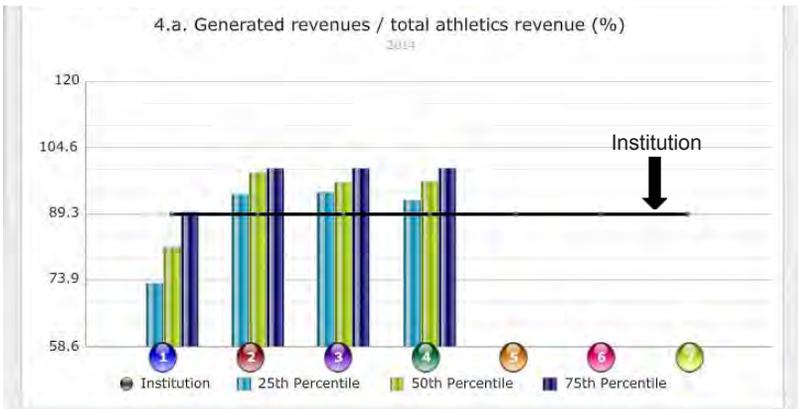


17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)

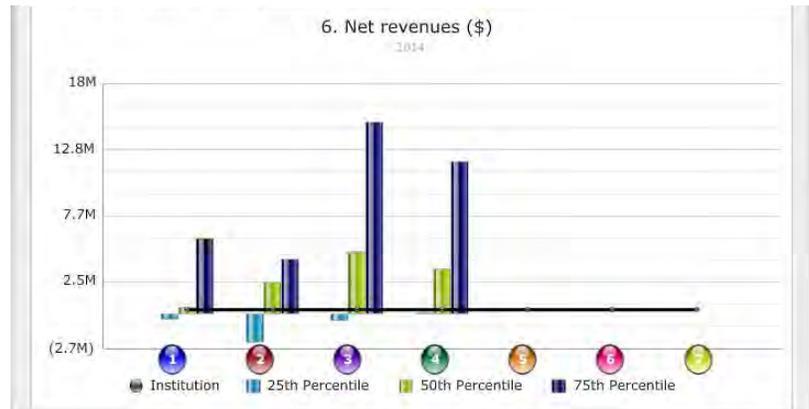
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Big South	4.1	(6.5)	0.2	1.9
Athletic Competition	4.1	(4.0)	(0.6)	5.4
Academic Competition	4.1	(1.9)	2.9	5.0
	4.1			

UNC-Chapel Hill

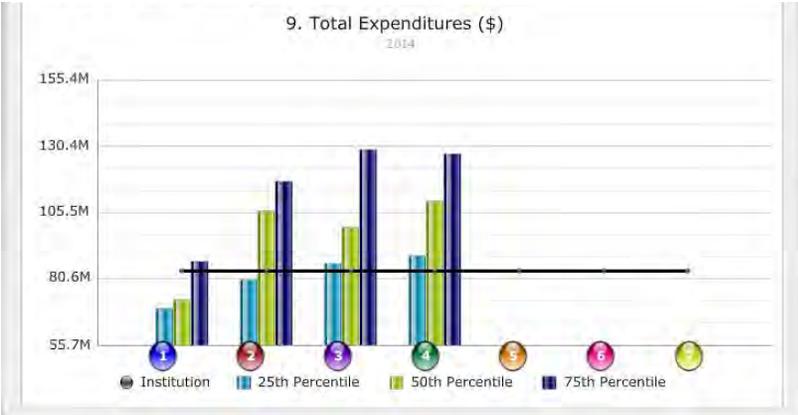
NCAA Financial Dashboard Indicator	2010	2011	2012	2013	2014
Academic Progress Rate (APR)	983	977	977	981	N/A
Generated Revenue/Total Athletics Revenue (%)	87.9%	88.3%	89.0%	88.9%	89.2%
Net Athletics Revenues (\$)	\$140,072	\$1,293,709	\$502,641	\$57,203	\$308,692
Total Athletics Expenditures (\$)	\$72,685,335	\$74,312,602	\$81,921,783	\$82,735,139	\$83,463,221
Salaries and Benefits (%) (as a share of Total Athletics Expenditures)	38.9%	38.5%	38.3%	38.4%	36.5%
Athletics Expenditures/Student-Athlete (\$)	\$96,785	\$84,064	\$94,489	\$104,464	\$98,192
Athletics Expenditures/Institutional Expenditures (%)	3.1%	3.1%	3.3%	3.2%	3.1%
Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%)	-8.3%	-1.0%	9.5%	-3.2%	-3.8%
<hr/>					
Athletic Fee (annual)	\$265.00	\$271.00	\$274.50	\$274.50	\$279.00
Athletic Fee Revenue	\$6,859,868	\$7,006,090	\$7,173,868	\$7,249,835	\$7,315,622
Total Athletics Operating Revenue	\$72,825,407	\$75,606,311	\$82,424,430	\$82,792,342	\$83,771,913
Athletic Fee Revenue/Total Athletics Operating Revenue (%)	9.4%	9.3%	8.7%	8.8%	8.7%



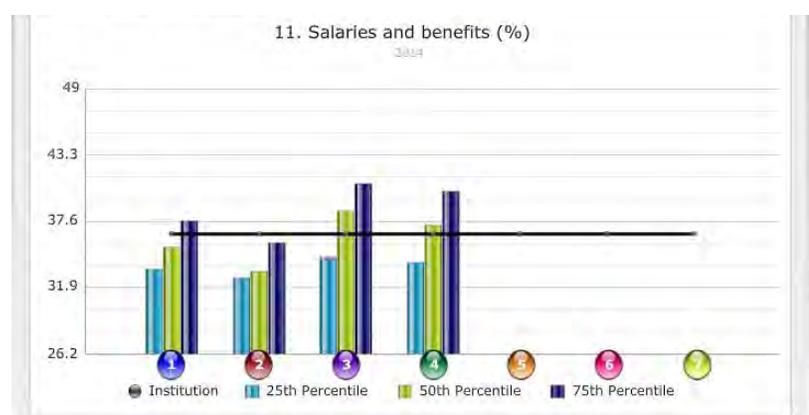
4.a. Generated revenues / total athletics revenue (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Atlantic Coast	89.2	73.2	81.7	89.6
Big Ten	89.2	93.7	99.0	100.0
Peer Institutions	89.2	94.3	96.5	99.9
Directors' Cup	89.2	92.5	96.9	100.0



6. Net revenues (\$)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Atlantic Coast	308,692.0	(421,081.0)	481,975.0	5,908,292.0
Big Ten	308,692.0	(2,263,782.0)	2,463,055.0	4,282,047.0
Peer Institutions	308,692.0	(565,946.0)	4,860,497.0	15,027,923.0
Directors' Cup	308,692.0	112,763.0	3,541,238.0	11,931,296.0

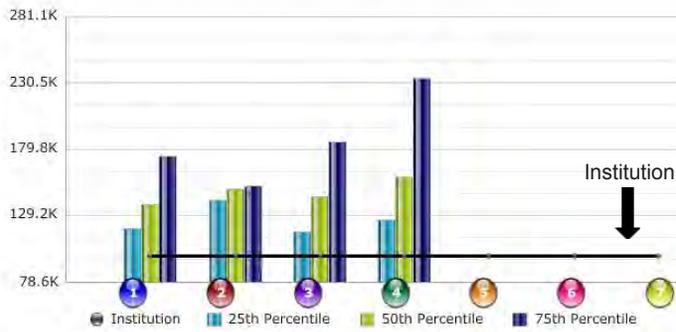


9. Total Expenditures (\$)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Atlantic Coast	83,463,221.0	69,597,779.0	72,952,894.0	87,291,886.0
Big Ten	83,463,221.0	80,386,732.0	106,176,156.0	117,440,639.0
Peer Institutions	83,463,221.0	86,344,369.0	99,899,020.0	129,460,175.0
Directors' Cup	83,463,221.0	89,187,712.0	109,965,252.0	127,847,281.0



11. Salaries and benefits (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Atlantic Coast	36.5	33.5	35.4	37.7
Big Ten	36.5	32.8	33.4	35.8
Peer Institutions	36.5	34.6	38.6	40.9
Directors' Cup	36.5	34.1	37.3	40.2

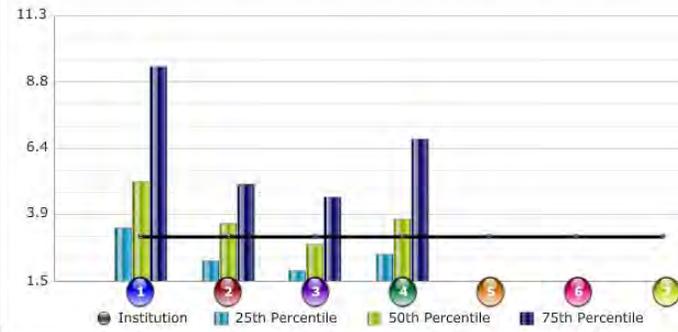
15. Athletics expenses / student-athlete (\$)



15. Athletics expenses / student-athlete (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Atlantic Coast	98,192.0	119,702.4	137,647.0	174,665.7
Big Ten	98,192.0	141,154.6	149,198.4	152,370.6
Peer Institutions	98,192.0	117,137.0	143,659.5	185,749.1
Directors' Cup	98,192.0	125,862.0	159,030.1	234,253.2

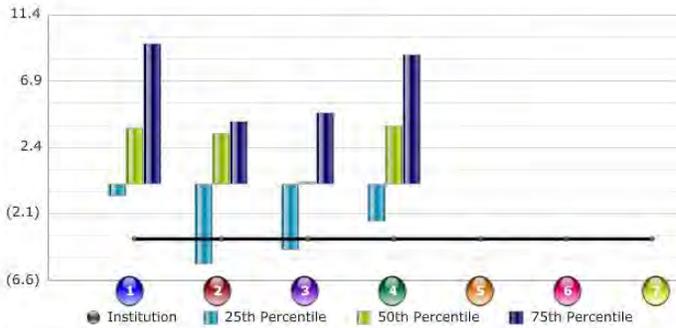
16. Athletics expenditures / institutional expenditures (%)



16. Athletics expenditures / institutional expenditures (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Atlantic Coast	3.1	3.5	5.2	9.4
Big Ten	3.1	2.3	3.7	5.1
Peer Institutions	3.1	1.9	2.8	4.6
Directors' Cup	3.1	2.5	3.8	6.7

17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)



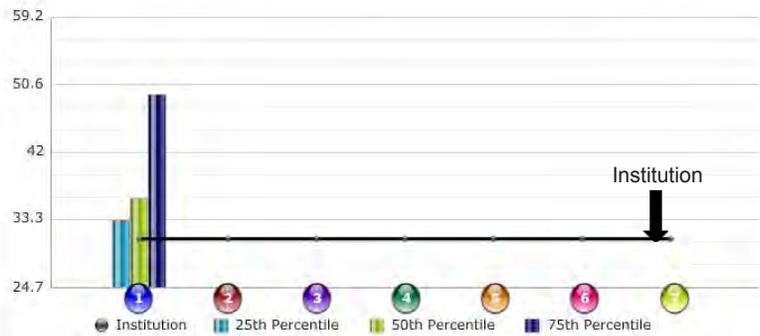
17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Atlantic Coast	(3.8)	(0.9)	3.8	9.5
Big Ten	(3.8)	(5.5)	3.4	4.2
Peer Institutions	(3.8)	(4.5)	0.1	4.8
Directors' Cup	(3.8)	(2.5)	3.9	8.8

UNC Charlotte

NCAA Financial Dashboard Indicator	2010	2011	2012	2013	2014
Academic Progress Rate (APR)	984	973	973	984	N/A
Generated Revenue/Total Athletics Revenue (%)	29.4%	28.5%	11.0%	30.0%	30.9%
Net Athletics Revenues (\$)	\$2,787,146	\$1,104,593	\$308,115	\$559,364	\$1,224,596
Total Athletics Expenditures (\$)	\$14,873,541	\$17,519,512	\$20,265,479	\$26,122,465	\$28,366,612
Salaries and Benefits (%) (as a share of Total Athletics Expenditures)	31.1%	29.9%	28.8%	28.2%	26.9%
Athletics Expenditures/Student-Athlete (\$)	\$52,743	\$63,707	\$69,166	\$66,469	\$76,254
Athletics Expenditures/Institutional Expenditures (%)	3.7%	3.9%	4.6%	5.5%	5.6%
Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%)	-4.7%	7.2%	16.2%	20.9%	2.1%
<hr/>					
Athletic Fee (annual)	\$477.00	\$489.00	\$553.00	\$615.00	\$683.00
Athletic Fee Revenue	\$9,932,829	\$10,315,740	\$11,996,456	\$13,912,726	\$15,258,284
Total Athletics Operating Revenue	\$17,660,687	\$18,624,105	\$20,573,594	\$26,681,829	\$29,591,208
Athletic Fee Revenue/Total Athletics Operating Revenue (%)	56.2%	55.4%	58.3%	52.1%	51.6%

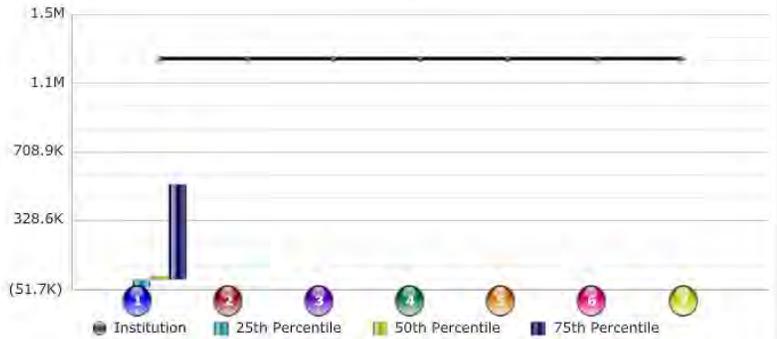
4.a. Generated revenues / total athletics revenue (%)



4.a. Generated revenues / total athletics revenue (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Conference USA	30.9	33.3	36.1	49.4
	30.9			
	30.9			
	30.9			

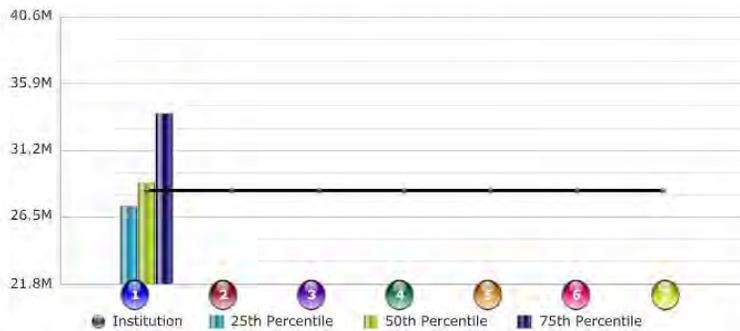
6. Net revenues (\$)



6. Net revenues (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Conference USA	1,224,596.0	(43,077.0)	19,342.0	529,469.0
	1,224,596.0			
	1,224,596.0			
	1,224,596.0			

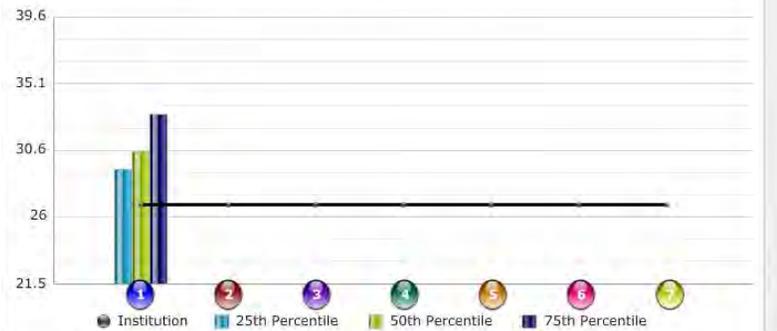
9. Total Expenditures (\$)



9. Total Expenditures (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Conference USA	28,366,612.0	27,267,637.0	28,925,862.0	33,836,389.0
	28,366,612.0			
	28,366,612.0			
	28,366,612.0			

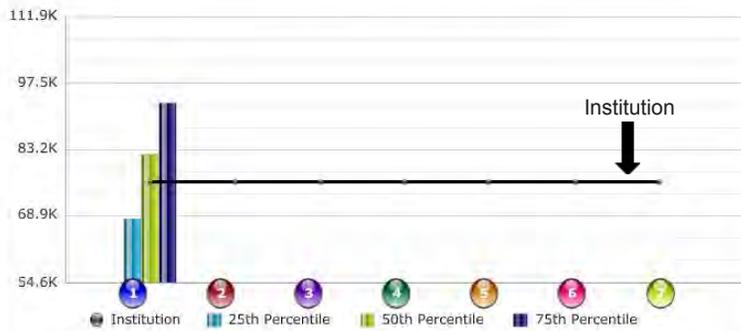
11. Salaries and benefits (%)



11. Salaries and benefits (%)

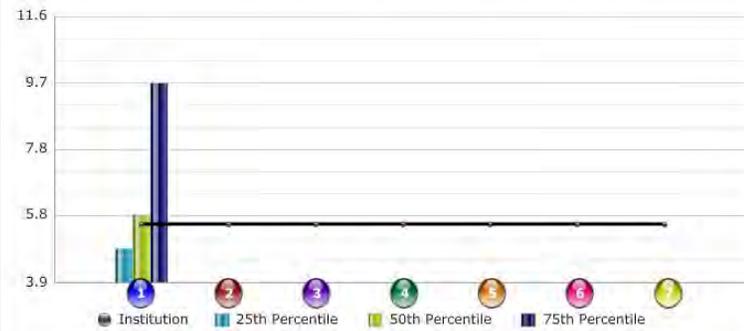
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Conference USA	26.9	29.3	30.5	33.0
	26.9			
	26.9			
	26.9			

15. Athletics expenses / student-athlete (\$)



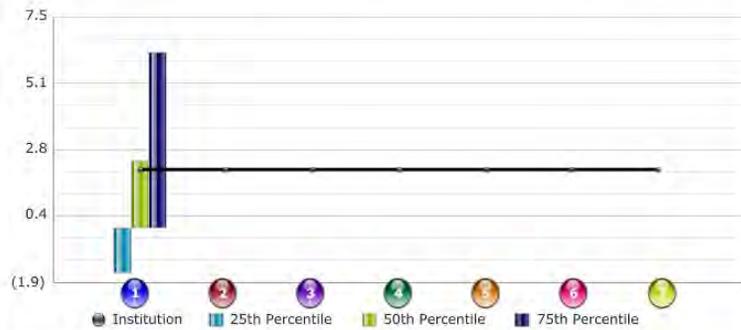
15. Athletics expenses / student-athlete (\$)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Conference USA	76,254.3	68,194.7	82,259.5	93,223.1
	76,254.3			
	76,254.3			
	76,254.3			

16. Athletics expenditures / institutional expenditures (%)



16. Athletics expenditures / institutional expenditures (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Conference USA	5.6	4.8	5.9	9.7
	5.6			
	5.6			
	5.6			

17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)



17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Conference USA	2.1	(1.6)	2.4	6.2
	2.1			
	2.1			
	2.1			

UNC Greensboro

NCAA Financial Dashboard Indicator	2010	2011	2012	2013	2014
Academic Progress Rate (APR)	978	957	957	980	N/A
Generated Revenue/Total Athletics Revenue (%)	16.9%	18.5%	17.2%	15.9%	19.0%
Net Athletics Revenues (\$)	-\$28,755	-\$703,442	\$595,657	-\$294,305	\$137,157
Total Athletics Expenditures (\$)	\$11,723,047	\$13,721,756	\$13,223,347	\$14,966,482	\$14,509,390
Salaries and Benefits (%) (as a share of Total Athletics Expenditures)	36.1%	34.4%	36.8%	36.1%	34.3%
Athletics Expenditures/Student-Athlete (\$)	\$52,807	\$51,392	\$62,081	\$65,643	\$60,456
Athletics Expenditures/Institutional Expenditures (%)	3.3%	3.7%	3.7%	4.1%	4.0%
Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%)	3.9%	12.8%	-0.1%	10.1%	-2.8%
<hr/>					
Athletic Fee (annual)	\$461.00	\$489.00	\$541.00	\$589.00	\$622.00
Athletic Fee Revenue	\$6,968,456	\$7,456,167	\$8,086,207	\$8,662,026	\$8,750,371
Total Athletics Operating Revenue	\$11,694,292	\$13,018,314	\$13,820,004	\$14,672,177	\$14,646,547
Athletic Fee Revenue/Total Athletics Operating Revenue (%)	59.6%	57.3%	58.5%	59.0%	59.7%

4.a. Generated revenues / total athletics revenue (%)

2014



4.a. Generated revenues / total athletics revenue (%)

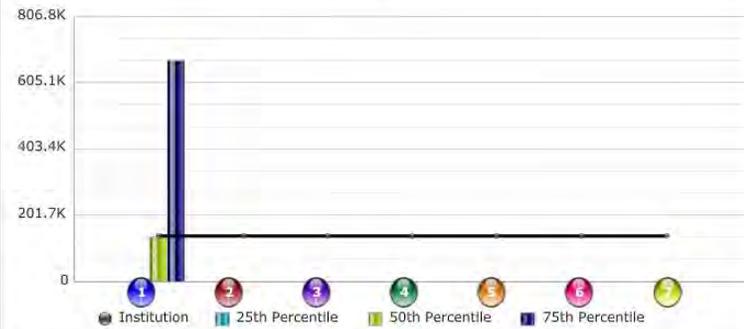
Current Year

2014

	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	19.0	27.3	28.4	40.7
	19.0			
	19.0			
	19.0			

6. Net revenues (\$)

2014



6. Net revenues (\$)

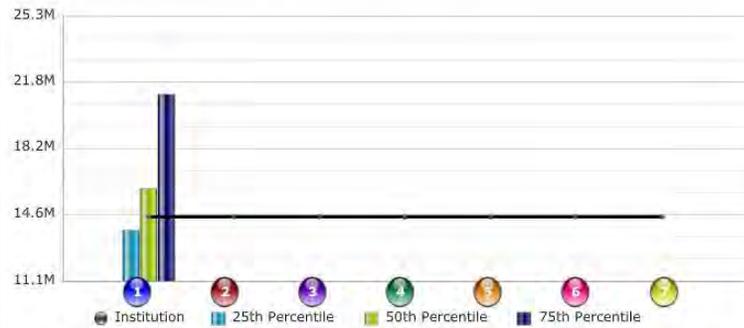
Current Year

2014

	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	137,157.0	0.0	137,157.0	672,309.0
	137,157.0			
	137,157.0			
	137,157.0			

9. Total Expenditures (\$)

2014



9. Total Expenditures (\$)

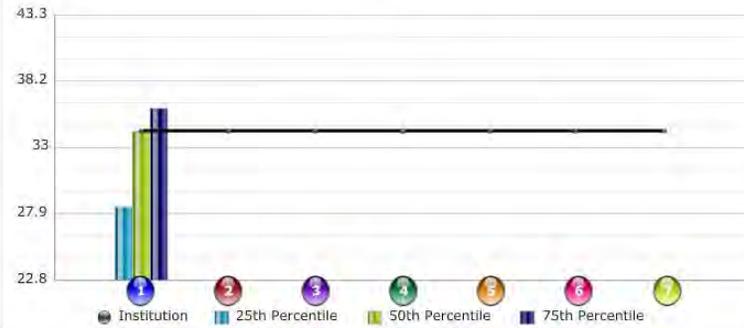
Current Year

2014

	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	14,509,390.0	13,823,230.0	16,046,057.0	21,096,951.0
	14,509,390.0			
	14,509,390.0			
	14,509,390.0			

11. Salaries and benefits (%)

2014



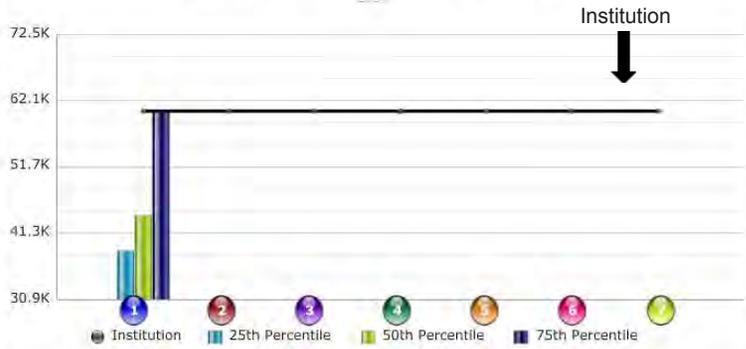
11. Salaries and benefits (%)

Current Year

2014

	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	34.3	28.5	34.3	36.1
	34.3			
	34.3			
	34.3			

15. Athletics expenses / student-athlete (\$)



15. Athletics expenses / student-athlete (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	60,455.8	38,565.0	44,062.6	60,455.8
	60,455.8			
	60,455.8			
	60,455.8			

16. Athletics expenditures / institutional expenditures (%)



16. Athletics expenditures / institutional expenditures (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	4.0	5.6	11.1	17.0
	4.0			
	4.0			
	4.0			

17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)

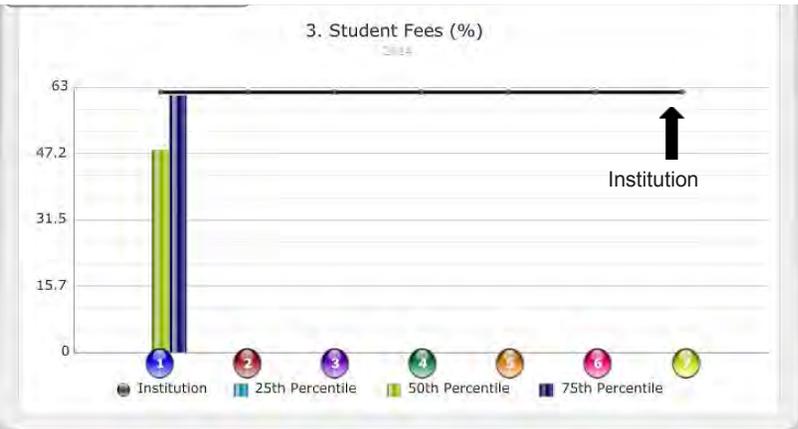


17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)

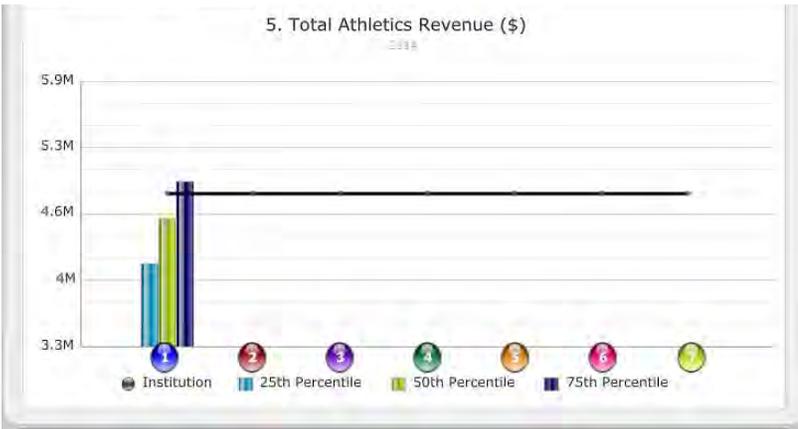
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	(2.8)	(2.8)	(0.0)	6.0
	(2.8)			
	(2.8)			
	(2.8)			

UNC Pembroke

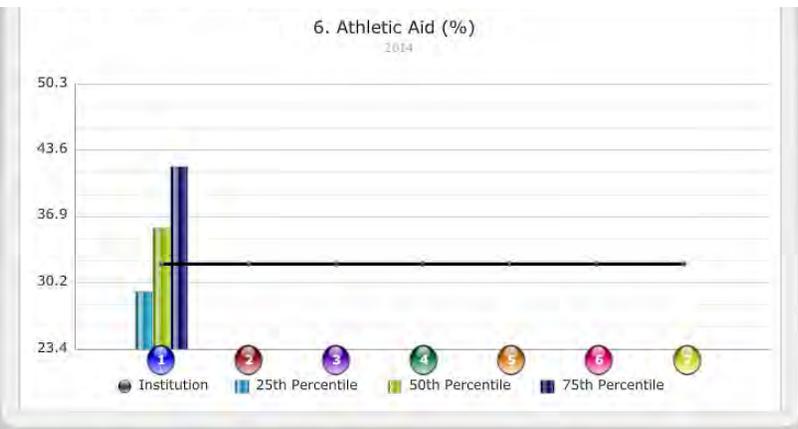
NCAA Financial Dashboard Indicator	2010	2011	2012	2013	2014
Student Fees Revenue/Total Athletics Revenue (%)	61.4%	62.7%	59.6%	62.1%	61.8%
Total Athletics Revenue (\$)	\$5,510,807	\$4,600,997	\$4,861,254	\$4,588,530	\$4,823,660
Athletic Student Aid/Total Athletics Expenses (%)	26.6%	30.5%	31.0%	30.0%	32.1%
Coaches Compensation/Total Athletics Expenses (%)	13.2%	16.7%	14.1%	15.4%	13.5%
Administrative Staff Compensation/Total Athletics Expenses (%)	9.2%	3.4%	3.0%	7.3%	6.5%
Team Travel Expenses/Total Athletics Expenses (%)	7.3%	8.6%	7.7%	8.9%	9.8%
Average Academic Success Rates	75	74	66	64	N/A
<hr/>					
Athletic Fee (annual)	\$577.00	\$595.00	\$595.00	\$595.00	\$624.00
Athletic Fee Revenue	\$3,383,260	\$2,885,959	\$2,898,051	\$2,851,126	\$2,979,124
Total Athletics Operating Revenue	\$5,510,807	\$4,600,997	\$4,861,251	\$4,588,530	\$4,823,660
Athletic Fee Revenue/Total Athletics Operating Revenue (%)	61.4%	62.7%	59.6%	62.1%	61.8%



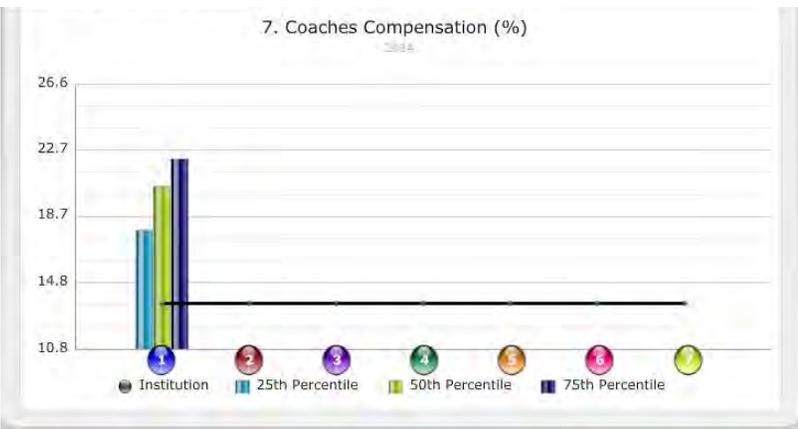
3. Student Fees (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Peach Belt	61.8	0.0	48.2	61.2
	61.8			
	61.8			
	61.8			



5. Total Athletics Revenue (\$)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Peach Belt	4,823,660	4,135,269	4,577,281	4,951,613
	4,823,660			
	4,823,660			
	4,823,660			

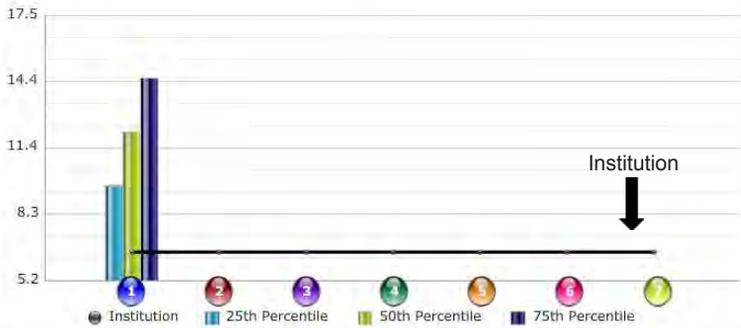


6. Athletic Aid (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Peach Belt	32.1	29.3	35.7	41.9
	32.1			
	32.1			
	32.1			



7. Coaches Compensation (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Peach Belt	13.5	17.9	20.5	22.2
	13.5			
	13.5			
	13.5			

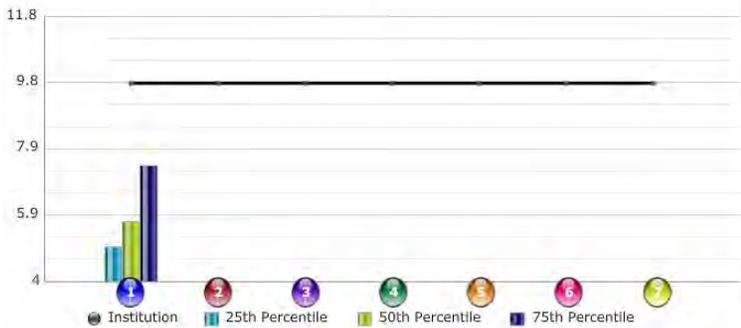
8. Administrative Staff Compensation (%)



8. Administrative Staff Compensation (%)

Current Year					
2014					
	Institution	25th Percentile	50th Percentile	75th Percentile	
Peach Belt	6.5	9.6	12.1	14.6	
	6.5				
	6.5				
	6.5				

9. Team Travel (%)

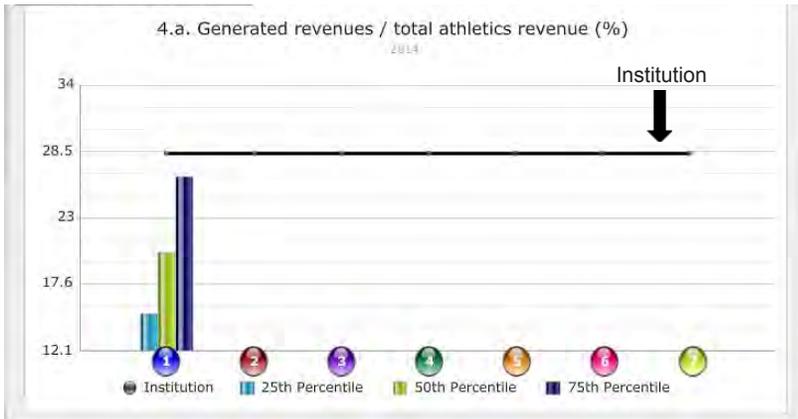


9. Team Travel (%)

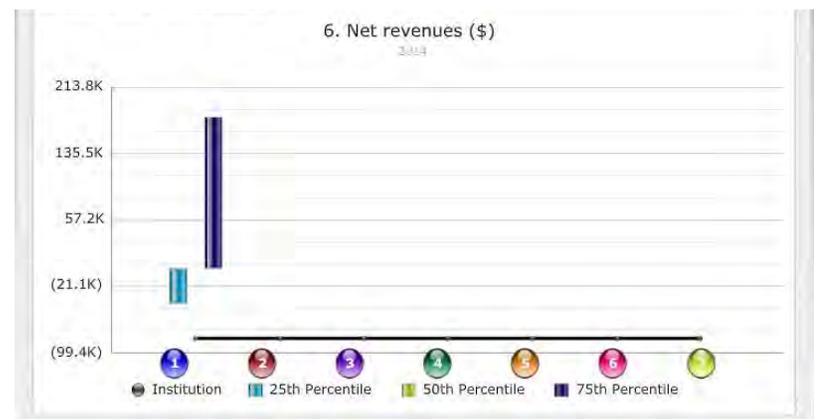
Current Year					
2014					
	Institution	25th Percentile	50th Percentile	75th Percentile	
Peach Belt	9.8	5.0	5.7	7.4	
	9.8				
	9.8				
	9.8				

UNC Wilmington

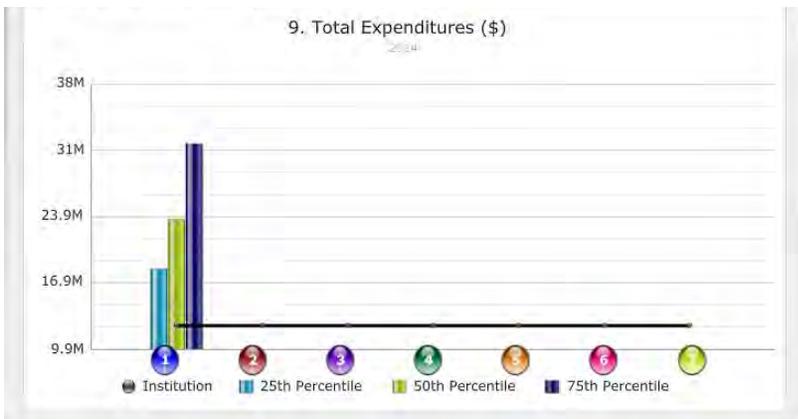
NCAA Financial Dashboard Indicator	2010	2011	2012	2013	2014
Academic Progress Rate (APR)	970	963	963	968	N/A
Generated Revenue/Total Athletics Revenue (%)	28.9%	23.7%	33.3%	26.0%	28.3%
Net Athletics Revenues (\$)	-\$165,336	-\$779,522	-\$459,955	\$216,191	-\$82,841
Total Athletics Expenditures (\$)	\$9,475,358	\$11,386,484	\$11,754,878	\$11,292,111	\$12,351,215
Salaries and Benefits (%) (as a share of Total Athletics Expenditures)	44.2%	45.1%	40.9%	44.7%	48.9%
Athletics Expenditures/Student-Athlete (\$)	\$32,901	\$29,047	\$32,205	\$25,319	\$29,979
Athletics Expenditures/Institutional Expenditures (%)	3.9%	4.5%	4.8%	4.2%	4.5%
Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%)	5.8%	14.8%	7.0%	-13.2%	7.4%
<hr/>					
Athletic Fee (annual)	\$420.65	\$433.75	\$438.55	\$438.55	\$538.55
Athletic Fee Revenue	\$5,745,947	\$6,042,810	\$6,183,823	\$6,423,132	\$7,637,608
Total Athletics Operating Revenue	\$9,310,022	\$10,606,962	\$11,294,923	\$11,508,302	\$12,268,374
Athletic Fee Revenue/Total Athletics Operating Revenue (%)	61.7%	57.0%	54.7%	55.8%	62.3%



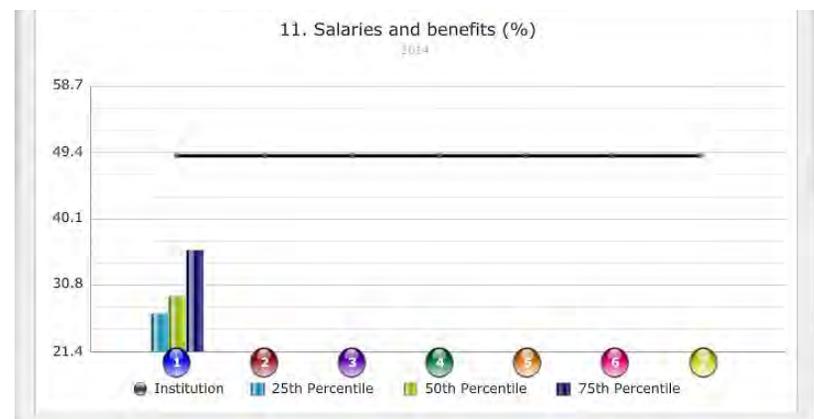
4.a. Generated revenues / total athletics revenue (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Colonial	28.3	15.1	20.2	26.5
	28.3			
	28.3			
	28.3			



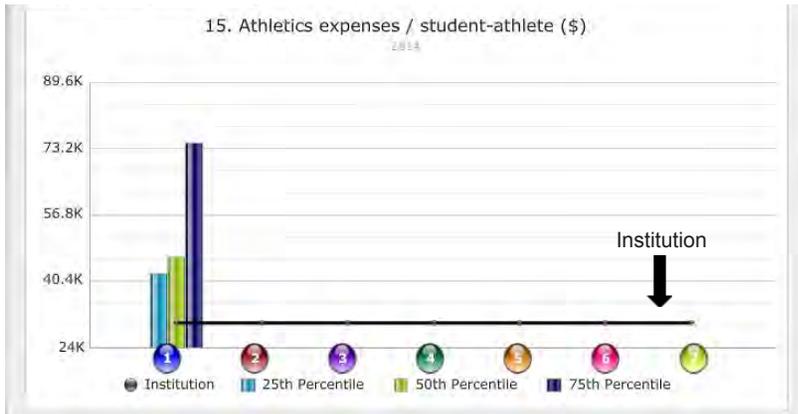
6. Net revenues (\$)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Colonial	(82,841.0)	(41,421.0)	0.0	178,179.0
	(82,841.0)			
	(82,841.0)			
	(82,841.0)			



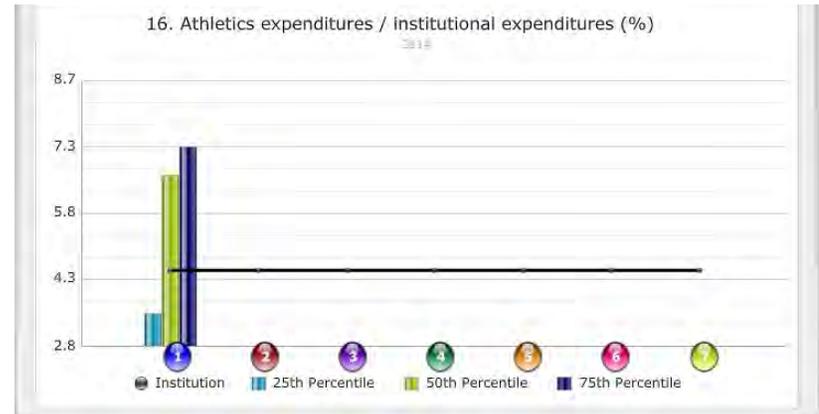
9. Total Expenditures (\$)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Colonial	12,351,215.0	18,432,468.0	23,664,883.0	31,659,786.0
	12,351,215.0			
	12,351,215.0			
	12,351,215.0			



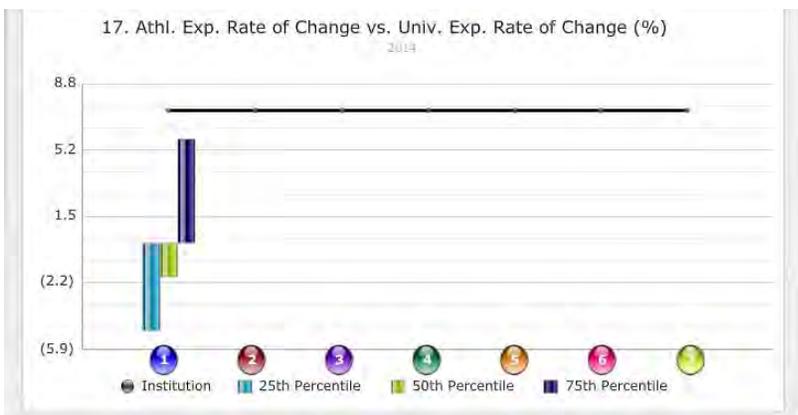
11. Salaries and benefits (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Colonial	48.9	26.8	29.3	35.7
	48.9			
	48.9			
	48.9			



15. Athletics expenses / student-athlete (\$)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Colonial	29,978.7	42,446.1	46,464.3	74,626.0
	29,978.7			
	29,978.7			
	29,978.7			



16. Athletics expenditures / institutional expenditures (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Colonial	4.5	3.6	6.6	7.3
	4.5			
	4.5			
	4.5			

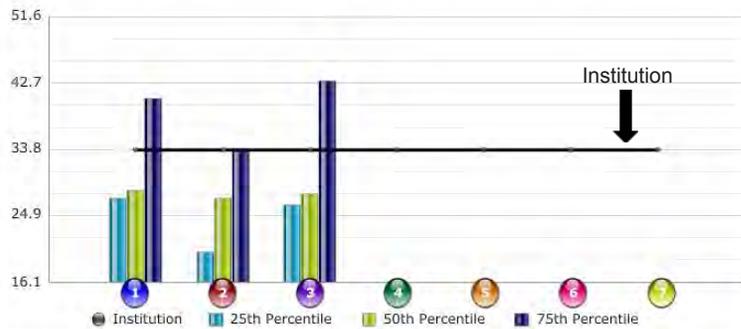


17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Colonial	7.4	(4.9)	(1.9)	5.8
	7.4			
	7.4			
	7.4			

Western Carolina University

NCAA Financial Dashboard Indicator	2010	2011	2012	2013	2014
Academic Progress Rate (APR)	965	970	970	975	N/A
Generated Revenue/Total Athletics Revenue (%)	30.1%	34.0%	25.2%	31.8%	33.7%
Net Athletics Revenues (\$)	-\$439,516	-\$78,184	-\$518,090	-\$142,833	-\$29,759
Total Athletics Expenditures (\$)	\$8,495,436	\$8,667,706	\$11,605,915	\$11,387,194	\$11,466,187
Salaries and Benefits (%) (as a share of Total Athletics Expenditures)	48.4%	48.5%	42.3%	40.1%	40.2%
Athletics Expenditures/Student-Athlete (\$)	\$24,342	\$27,087	\$26,804	\$31,284	\$31,939
Athletics Expenditures/Institutional Expenditures (%)	5.1%	4.9%	6.4%	6.0%	5.9%
Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%)	4.2%	-4.1%	31.9%	-5.3%	-2.6%
<hr/>					
Athletic Fee (annual)	\$567.00	\$617.00	\$688.00	\$688.00	\$688.00
Athletic Fee Revenue	\$2,835,712	\$2,927,753	\$5,075,410	\$5,221,460	\$5,444,083
Total Athletics Operating Revenue	\$8,055,920	\$8,589,522	\$11,087,825	\$11,244,361	\$11,436,428
Athletic Fee Revenue/Total Athletics Operating Revenue (%)	35.2%	34.1%	45.8%	46.4%	47.6%

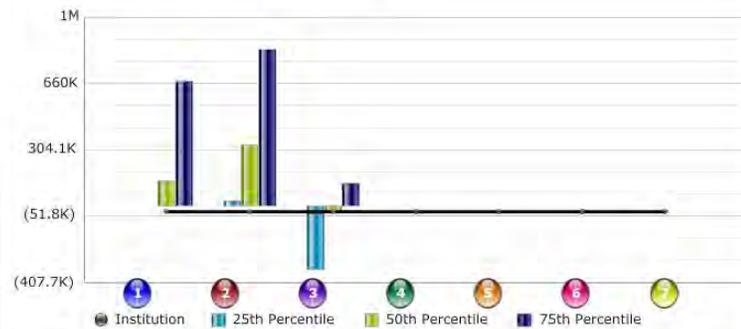
4.a. Generated revenues / total athletics revenue (%)



4.a. Generated revenues / total athletics revenue (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	33.7	27.3	28.4	40.7
SC Pub., Weber, InSt, TnT	33.7	20.1	27.3	33.9
UNC Peers (NO UNC/NCST)	33.7	26.4	27.9	43.0
	33.7			

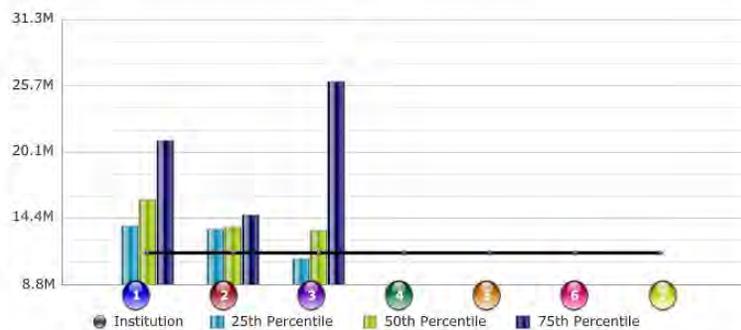
6. Net revenues (\$)



6. Net revenues (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	(29,759.0)	0.0	137,167.0	672,309.0
SC Pub., Weber, InSt, TnT	(29,759.0)	29,772.0	334,168.0	846,550.0
UNC Peers (NO UNC/NCST)	(29,759.0)	(339,728.0)	(29,796.0)	126,486.0
	(29,759.0)			

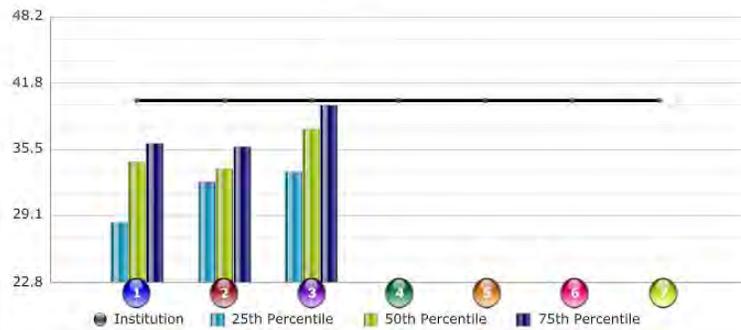
9. Total Expenditures (\$)



9. Total Expenditures (\$)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	11,466,187.0	13,823,230.0	16,046,057.0	21,096,951.0
SC Pub., Weber, InSt, TnT	11,466,187.0	13,458,664.0	13,681,421.0	14,733,663.0
UNC Peers (NO UNC/NCST)	11,466,187.0	10,980,038.0	13,430,303.0	26,105,030.0
	11,466,187.0			

11. Salaries and benefits (%)

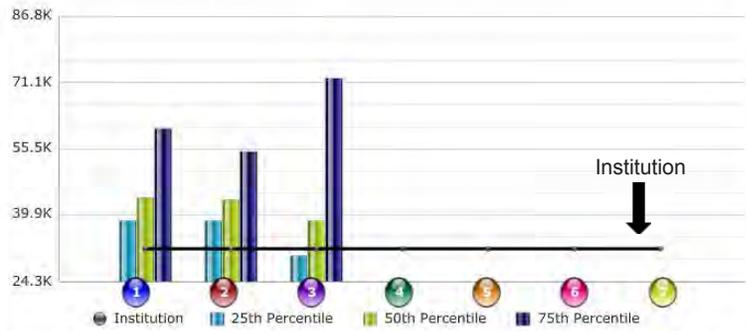


11. Salaries and benefits (%)

Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	40.2	28.5	34.3	36.1
SC Pub., Weber, InSt, TnT	40.2	32.5	33.7	35.8
UNC Peers (NO UNC/NCST)	40.2	33.4	37.5	39.8
	40.2			

15. Athletics expenses / student-athlete (\$)

2014



15. Athletics expenses / student-athlete (\$)

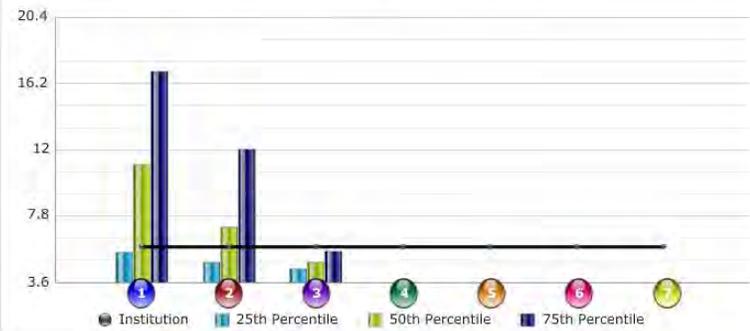
Current Year

2014

	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	31,939.2	38,565.0	44,062.6	60,455.8
SC Pub., Weber, InSt, TnT	31,939.2	38,646.0	43,684.4	55,068.2
UNC Peers (NO UNC/NCST)	31,939.2	30,350.9	38,646.7	72,304.7
	31,939.2			

16. Athletics expenditures / institutional expenditures (%)

2014



16. Athletics expenditures / institutional expenditures (%)

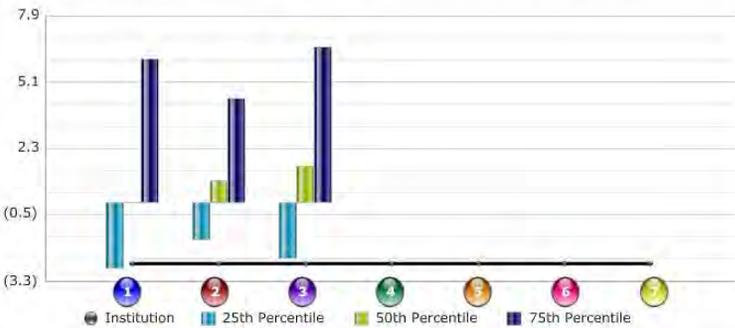
Current Year

2014

	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	5.9	5.6	11.1	17.0
SC Pub., Weber, InSt, TnT	5.9	4.9	7.1	12.1
UNC Peers (NO UNC/NCST)	5.9	4.6	4.9	5.6
	5.9			

17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)

2014



17. Athl. Exp. Rate of Change vs. Univ. Exp. Rate of Change (%)

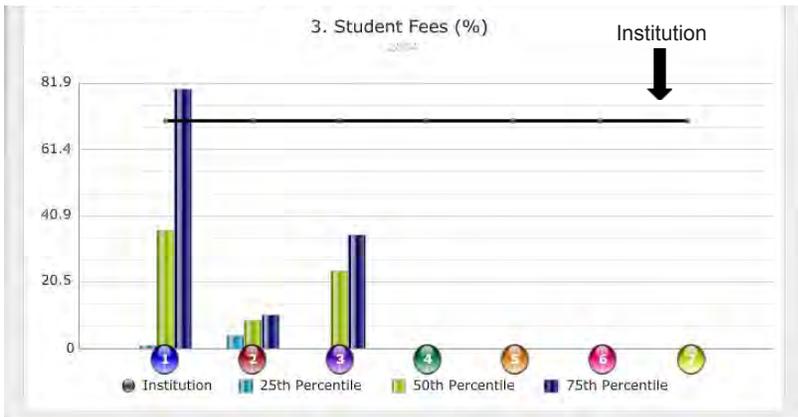
Current Year

2014

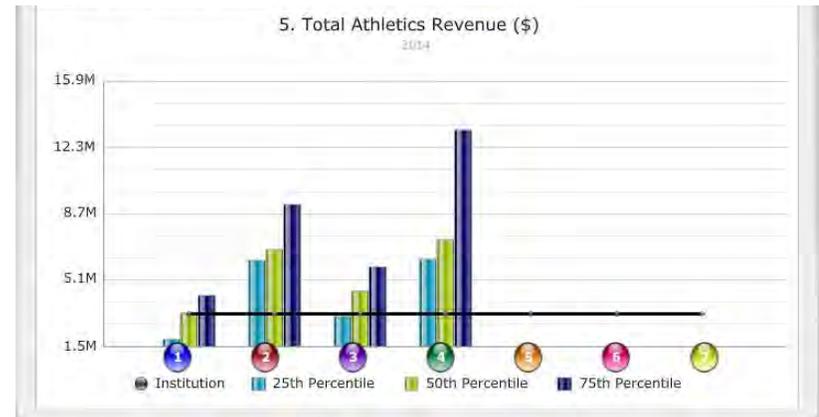
	Institution	25th Percentile	50th Percentile	75th Percentile
Southern	(2.6)	(2.8)	(0.0)	6.0
SC Pub., Weber, InSt, TnT	(2.6)	(1.6)	0.9	4.4
UNC Peers (NO UNC/NCST)	(2.6)	(2.4)	1.5	6.6
	(2.6)			

Winston-Salem State University

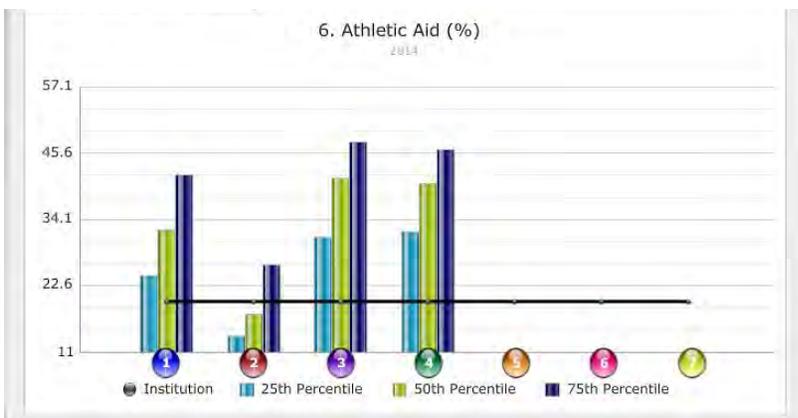
NCAA Financial Dashboard Indicator	2010	2011	2012	2013	2014
Student Fees Revenue/Total Athletics Revenue (%)	76.7%	82.0%	62.6%	58.6%	70.3%
Total Athletics Revenue (\$)	\$3,943,904	\$3,538,228	\$4,834,377	\$4,147,482	\$3,253,302
Athletic Student Aid/Total Athletics Expenses (%)	25.3%	25.5%	28.4%	27.2%	19.8%
Coaches Compensation/Total Athletics Expenses (%)	21.1%	25.1%	26.0%	25.3%	17.5%
Administrative Staff Compensation/Total Athletics Expenses (%)	15.5%	16.5%	19.6%	14.0%	15.4%
Team Travel Expenses/Total Athletics Expenses (%)	8.8%	8.5%	5.4%	6.6%	5.2%
Average Academic Success Rates	55	54	77	62	N/A
<hr/>					
Athletic Fee (annual)	\$579.00	\$579.00	\$579.00	\$579.00	\$579.00
Athletic Fee Revenue	\$3,023,960	\$2,902,230	\$3,026,471	\$2,430,691	\$2,285,857
Total Athletics Operating Revenue	\$3,943,904	\$3,538,228	\$4,832,377	\$4,147,482	\$3,253,302
Athletic Fee Revenue/Total Athletics Operating Revenue (%)	76.7%	82.0%	62.6%	58.6%	70.3%



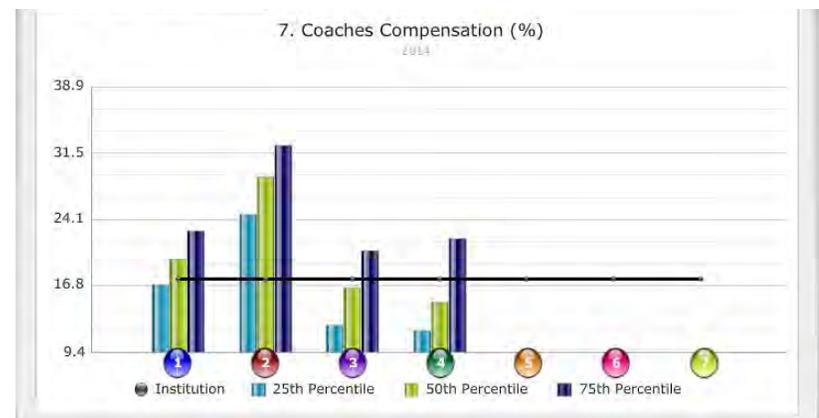
3. Student Fees (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA	70.3	0.9	36.5	80.3
PSAC (FB & 6K Enroll)	70.3	4.1	8.6	10.5
WVIAC (FB % 6K Enroll)	70.3	0.0	24.1	34.9
NE-10 (FB & 6K Enroll)	70.3	0.0	0.0	0.0



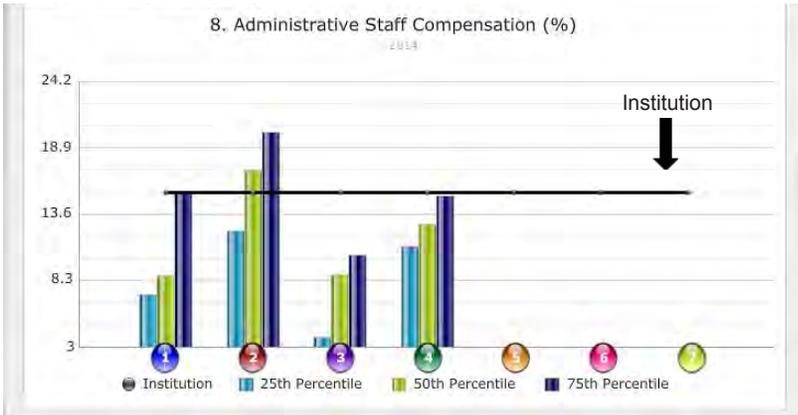
5. Total Athletics Revenue (\$)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA	3,253,302.0	1,877,784.0	3,332,735.0	4,257,438.0
PSAC (FB & 6K Enroll)	3,253,302.0	6,179,530.0	6,796,808.0	9,213,372.0
WVIAC (FB % 6K Enroll)	3,253,302.0	3,165,060.0	4,511,311.0	5,803,341.0
NE-10 (FB & 6K Enroll)	3,253,302.0	6,223,156.0	7,299,873.0	13,220,630.0



6. Athletic Aid (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA	19.8	24.3	32.3	41.8
PSAC (FB & 6K Enroll)	19.8	13.8	17.6	26.2
WVIAC (FB % 6K Enroll)	19.8	31.0	41.2	47.6
NE-10 (FB & 6K Enroll)	19.8	31.9	40.4	46.3



7. Coaches Compensation (%)				
Current Year				
2014				
	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA	17.5	16.9	19.7	22.9
PSAC (FB & 6K Enroll)	17.5	24.8	28.9	32.4
WVIAC (FB % 6K Enroll)	17.5	12.4	16.5	20.7
NE-10 (FB & 6K Enroll)	17.5	11.8	14.9	22.1

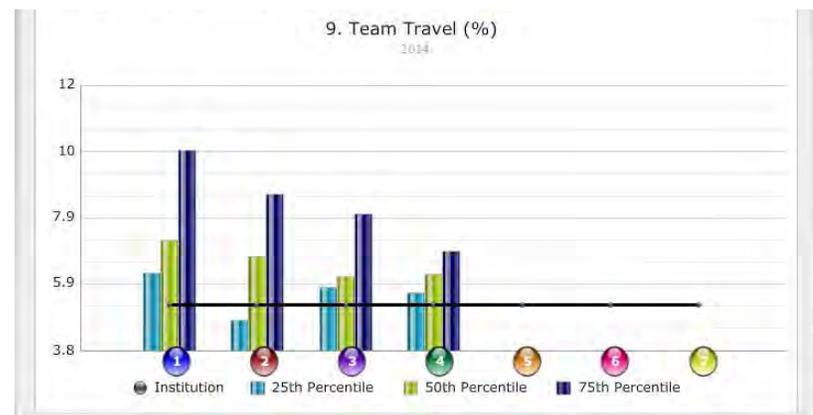


8. Administrative Staff Compensation (%)

Current Year

2014

	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA	15.4	7.2	8.7	15.3
PSAC (FB & 6K Enroll)	15.4	12.3	17.1	20.2
WVIAC (FB % 6K Enroll)	15.4	3.8	8.8	10.4
NE-10 (FB & 6K Enroll)	15.4	11.0	12.8	15.1



9. Team Travel (%)

Current Year

2014

	Institution	25th Percentile	50th Percentile	75th Percentile
CIAA	5.2	6.2	7.2	10.0
PSAC (FB & 6K Enroll)	5.2	4.7	6.7	8.6
WVIAC (FB % 6K Enroll)	5.2	5.8	6.1	8.1
NE-10 (FB & 6K Enroll)	5.2	5.6	6.2	6.9

Academic Integrity Regulations

The following set of required procedures will enhance the ability of each UNC campus to monitor and protect the integrity of its curriculum, student evaluation, and academic records. In addition, the appropriate review, evaluation, and supervision of University staff, including academic department chairs and other faculty administrators, will promote an enhanced culture of academic integrity. These procedures are to be implemented in addition to and in concert with the recommendations included in the 2011 Report of the Task Force on Athletics and Academics, the implementation of which President Ross has already required. These supplemental procedures stem from extensive discussions among campus stakeholders and incorporate concepts discussed in the UNC-Chapel Hill Report of the Independent Study Task Force, the Report of the Special Subcommittee of the Faculty Council, and specific campus policies addressing monitoring of academics and student-athletes, as well as the report of the Board of Governors Academic Review Panel.

The procedures below are grouped by functional area, and each has a corresponding implementation date.

I. Registrar and Student Records Best Practices

- A. All campuses will have clear rules designating individuals (by position occupied) authorized to submit a course grade or grade change, and the circumstances under which such changes may be made. (September 2013)
- B. All campuses will have audit procedures for verifying that only an authorized person submitted grades or grade changes to the student information system. (September 2013)
- C. All campuses will maintain an electronic record of grade-related approvals and changes to the student information system. (December 2014)
- D. All campuses will have course numbering and reporting conventions that utilize separate section numbers to identify independent study courses taught by individual faculty members. (May 2014)

II. Evaluating the Academic Performance of Student-Athletes and Other Student Subgroups

- A. Using results from the 2013 Board of Governors' Intercollegiate Athletics Report, General Administration will work with campuses to develop a common threshold or definition of clustering by student-athletes or other student subgroups that will trigger an automatic review of flagged courses to determine whether there were any irregularities in the reasons clustering occurred. (December 2013)
- B. On an annual basis, all campuses will review the course grade-point averages calculated for student-athletes and other student subgroups versus nonstudent-athletes and other identified subgroups. A summary of student-athlete comparisons will be included in the required Board of Governors' Intercollegiate Athletics Report, beginning in 2014.
- C. All campuses will have procedures for notifying academic advisors and Academic Support Program staff of any changes made to the course grades of student-athletes and/or to their course schedules after the designated two-week drop/add period. (December 2013)

III. Review and Approval of Nonstandard Courses and Course Sections

All campuses will have processes and policies to ensure that all forms of individualized instruction conform to the basic guidelines pertaining to other undergraduate courses, including but not limited to a syllabus or learning contract specifying expected student learning outcomes, number of hours of expected work, grading information, and scheduled meeting times with the faculty member. (September 2013)

IV. Supervision and Evaluation of Faculty and Faculty Administrators

A. All campuses will have guidelines on the number of undergraduate independent studies a faculty member may teach per term. If campuses choose to enumerate a limited number of circumstances under which exceptions to these limits may be approved, guidelines must enumerate the required individuals (by position) who must grant approval. (September 2013)

B. All campuses will have criteria and processes to ensure the regular review and evaluation of all aspects of performance of department chairs. (September 2013)

Guidelines on Academic Integrity and Required Course-Clustering Analysis of Student-Athletes

The following guidelines have been issued to assist campuses in conducting the course-clustering analysis of student-athletes, as required in 700.6.1[R].

I. Guiding Principle

Student-athletes should be allowed to register and enroll in any section that facilitates timely progress towards degree. While student-athletes should not be steered away from sections with a high proportion of other student-athletes, those sections merit careful monitoring.

II. Definitions

A. Student-Athlete

For the purpose of the course-clustering analysis, student-athletes are defined in accordance with the NCAA "Squad List."¹

Though the NCAA "Squad List" may change due to status adjustments in its members, constituent institutions will use the Squad List on file at time of fall, spring, and summer (all terms) census.

For the first year of reporting (Summer 2013 (all terms), Fall 2013, and Spring 2014) constituent institutions are strongly encouraged to use the Squad List at time of census; however, constituent institutions have the option of using the Squad List as of the first day of competition. All subsequent reports must use the Squad List at time of census.

B. Course Clustering

Course clustering is defined as when student-athletes make up 25 percent or more of the section² enrollment at fall census for fall semester analysis, spring census for spring semester analysis, and summer censuses for summer terms analysis. If this threshold is met, then the section is considered a "flagged section" and the constituent institution must initiate a review as provided in Section V., of these guidelines.

Constituent institutions may choose a more stringent course enrollment threshold if desired.

III. Review Frequency

A course-clustering analysis will be conducted once in the fall term, once in the spring term, and once for all summer terms for all student-athletes (i.e., student-athletes who compete in a fall sport will still be included in the spring term review).

Constituent institutions will submit information only once a year to UNC General Administration (see Section VI., below).

¹NCAA 15.5.11.2 - The member institution's athletics director shall compile a list, on a form maintained by the Awards, Benefits, Expenses and Financial Aid Cabinet and approved by the Legislative Council, of the squad members in each sport on the first day of competition and shall indicate thereon the status of each member in the categories listed.

²Courses offered at the same-time-same-place-same-faculty, commonly referred to as cross-listed or combined courses, should be considered as one section for the purposes of this analysis.

IV. Monitoring of Course Clustering

The constituent institution's chief academic officer is responsible for oversight of the course-clustering review.

V. Review of Course Clustering

A. Review of course clustering will consist of at least the following elements:

1. Analyzing the grade distribution between student-athletes and non-student-athletes in flagged sections.

Irregularities, as defined by the constituent institution's senior academic affairs leadership, will be noted and the appropriate dean, in consultation with the appropriate department chair and faculty athletics representative, will be responsible for determining reasons for the irregularities, creating a corrective action plan if appropriate, and delivering a written report of findings and recommendations to the chief academic officer by the end of the subsequent term.

2. Analyzing the grade distribution between flagged sections and non-flagged sections of same course.

Irregularities, as defined by the campus senior academic affairs leadership, will be noted and the appropriate dean, in consultation with the appropriate department chair and faculty athletics representative, will be responsible for determining reasons for the irregularities, creating a corrective action plan if appropriate, and delivering a written report of findings and recommendations to the chief academic officer by end of the subsequent term.

3. Reviewing the transcript of any student-athlete who enrolls in three or more flagged sections per academic year (including summers).

Irregularities, as defined by the campus senior academic affairs leadership, will be noted and the provost's office will work with the appropriate deans and the faculty athletics representative to determine reasons and review findings with the department of athletics.

VI. Reporting of Course Clustering

The president of the University, or the president's designee, will annually provide a template for constituent institutions to submit course-clustering information. This information will be summarized by UNC General Administration for inclusion in the annual Intercollegiate Athletics Report required by Policy 1100.1.

Intercollegiate Athletics

1. The Board of Governors has delegated the responsibility for intercollegiate athletics to the chancellors under the *Code's Delegation of Duty and Authority*. That delegation is subject to the requirements and mandates in this policy.
2. The chancellors shall ensure that all athletes admitted to the institution are capable of progressive academic success and graduation within six years.
3. The chancellors shall ensure that the policies for admission of student athletes are reviewed by appropriate members or bodies of the faculty and that any recommendations or advice from those members or bodies are received and considered.
4. The chancellors shall ensure that exceptions or waivers for the admission of student athletes are reviewed by appropriate members or bodies of the faculty and that any recommendation concerning these applicants are received and considered by the chancellors in a timely manner.
5. The chancellors shall ensure that student athletes follow a coherent course of study that is designed to accomplish reasonable progress toward a baccalaureate degree.
6. Chancellors shall ensure that the tutorial and remedial programs for student athletes will be administered by appropriate academic offices in cooperation with athletic department officials.
7. The chancellors shall ensure that athletes who are not making satisfactory academic progress are not allowed to continue as team players.
8. The chancellors shall ensure that a mandatory drug-testing program for student athletes is implemented and monitored.
9. The chancellors shall ensure that formal awareness programs on the dangers of gambling in athletics is implemented.
10. The chancellors shall ensure that the institutions conform with NCAA standards.
11. The chancellors shall ensure that all foundations, clubs, and associations established primarily to raise money on behalf of constituent institutions are audited annually and that those audits are reviewed by the institutional Boards of Trustees and are forwarded to the President.
12. The chancellors shall ensure that the position of director of athletics is separate and distinct from the position of a coach of any sport.
13. The chancellors shall submit an annual report to the Board of Trustees of the constituent institutions with a copy to the President, who will report to the Board of Governors. The annual report shall be designed according to criteria and format defined by the Office of the President and shall include the following elements:
 - a. organization and philosophy of athletics programs;
 - b. the admission policy for student athletes including the definitions utilized for exceptions to campus-based criteria;
 - c. student-athlete exceptions to the minimum course requirements set by the Board of Governors and defined in Policy 700.1.1 and Regulation 700.1.1.1[R];

- d. the student-athlete profiles for admitted student athletes including SAT/ACT scores, high school grade point averages and NCAA classifications;
- e. information about the majors or programs of study chosen by student athletes;
- f. academic progression information for student athletes and six-year graduation rates;
and
- g. information about “booster” club organizations and procedures.

14. The chancellors shall report to the Board of Trustees the student-athlete exceptions to the institution's undergraduate admissions criteria.

15. The chancellors shall ensure that the annual report is forwarded to appropriate members or bodies of the faculty and that any response from such members or bodies is received and considered by the chancellors.

[This policy consolidates policies 1100.1 and 1100.2]

Financial and Other Reporting for Intercollegiate Athletics

I. Purpose

Consistent with the University of North Carolina's commitment to ensuring integrity and transparency in its financial and other operations, this regulation establishes financial and other reporting requirements for the intercollegiate athletics programs of the constituent institutions. These requirements ensure that the chancellors, the boards of trustees, the president, and the Board of Governors receive and review the information needed to understand the sources that contribute to the athletics budget, monitor institutional expenditures, and objectively consider the balance between athletics and the academic mission of each constituent institution within the University.

II. Athletically Related Financial Reporting Requirements

A. Reports to the Chancellor

1. Reports to the U.S. Department of Education and the National Collegiate Athletic Association. The chancellor of each constituent institution with an intercollegiate athletics program shall review and approve the athletically related financial information required by and reported to the National Collegiate Athletic Association ("NCAA"), the U.S. Department of Education, and the Board of Governors through applicable University policy and regulations including, but not limited to, the financial information contained in the constituent institution's Equity in Athletics Disclosure Act ("EADA") Report and in its NCAA Operating and Capital Financial Data Report.

2. Review of Financial Indicators. The chancellor of each constituent institution with an intercollegiate athletics program shall annually receive and review the most recent year's data and five-year trend data for the financial indicators contained in the NCAA Dashboard "Presidential View" for the constituent institution's NCAA division.

a. The financial indicators reviewed for Division I institutions must include, at a minimum, the following:

- (1) NCAA Academic Progress Rate;
- (2) Generated Revenues/Total Athletics Revenue (%);
- (3) Net Athletics Revenues (\$);
- (4) Total Athletics Expenditures (\$);
- (5) Salaries and Benefits (%) (as a share of Total Athletics Expenditures);
- (6) Athletics Expenditures/Student-Athlete (\$);
- (7) Athletics Expenditures/Institutional Expenditures (%); and
- (8) Athletics Expenditures Rate of Change vs. University Expenditures Rate of Change (%).

b. The financial indicators reviewed for Division II institutions must include, at a minimum, the following:

- (1) Student Fees Revenue/Total Athletics Revenue (%);

- (2) Total Athletics Revenue (\$);
- (3) Athletic Student Aid/Total Athletics Expenses (%);
- (4) Coaches Compensation/Total Athletics Expenses (%);
- (5) Administrative Staff Compensation/Total Athletics Expenses (%);
- (6) Team Travel Expenses/Total Athletics Expenses (%); and
- (7) Average Academic Success Rates.

3. Review and Approval of Annual Intercollegiate Athletics Budget. The chancellor of each constituent institution with an intercollegiate athletics program shall review and approve the annual institutional budget for intercollegiate athletics, including:

- a. Major sources of revenue and expenses;
- b. Athletically related student fees data, including the institution's current athletics student fee and the percentage of student fee revenue as a share of total operating revenue for athletics; and
- c. Any relevant financial reports pertaining to the operation of the institution's intercollegiate athletics program.

4. Chancellor's Role in the Annual Report. The chancellor shall ensure that the annual report required by Policy 1100.1 incorporates the information included in this regulation, including the indicators from the NCAA Dashboard "Presidential View" and the athletically related student fees data. The chancellor shall also ensure that the report is forwarded to appropriate members or bodies of the faculty and that any response from such members or bodies is received and considered by the chancellor.

B. Reports to the Boards of Trustees

1. The board of trustees of each institution, through the chancellor, must annually receive and review the financial indicators contained in the NCAA Dashboard "Presidential View" for the institution as described in Section II.A.2., above. This "Presidential View" data should be reported on an annual basis and shall include the most recent year's data as well as five-year trend data.

2. The board of trustees shall also receive and review the annual institutional budget for intercollegiate athletics, including major sources of revenue and expenses. This budget report shall include, at a minimum:

- a. Major sources of revenue and expenses;
- b. Athletically related student fees data, including the institution's current athletics student fee and the percentage of student fee revenue as a share of total operating revenue for athletics; and
- c. Any relevant financial reports pertaining to the operation of the institution's intercollegiate athletics program.

C. Reports to the President and the Board of Governors

1. The president and, through the president, the Board of Governors shall annually receive and review the financial indicators contained in the NCAA Dashboard “Presidential View” for each institution as described in Section II.A.2., following review by the chancellor and the board of trustees. This information shall be provided by each institution as part of its annual report described in Policy 1100.1.

2. The president and Board of Governors shall also receive and review the athletically related student fees data for each institution, including each institution’s current athletics student fee and the percentage of student fee revenue as a share of total operating revenue for athletics.

III. Other Athletically Related Reporting Requirements

A. Additional Information to be Included in the Annual Report

Section 13 of Policy 1100.1 requires that chancellors submit an annual report to the board of trustees of the constituent institutions with a copy to the president, who will provide an appropriate summary to the Board of Governors. The annual report from the constituent institutions shall be designed according to criteria and format defined by the president and must include all the elements listed in the policy and the elements listed in this regulation, including the following elements:

1. As part of the discussion of the organization and philosophy of athletics programs (Section 13.a.), the chancellor shall include:

a. An explanation of the institution’s reporting structure for athletics compliance and whether and to whom the athletics compliance director reports outside of the department of athletics;

b. Any especially effective practices the institution has adopted that reinforce the integral connection between academics and athletics;

c. The indicators from the NCAA Dashboard “Presidential View” as described in this regulation; and

d. Athletically related student fees data, including the institution’s current athletics student fee and the percentage of student fee revenue as a share of total operating revenue for athletics.

2. As part of the information about the admission policy for student-athletes including the definitions utilized for exceptions to campus-based criteria (Section 13.b.), the chancellor shall include:

a. Any recruited student-athlete exceptions to the Board of Governors’ minimum admissions requirements, listed by sport.

3. As part of the provision of academic progression information for student-athletes (Section 13.f.), the chancellor shall include:

a. Information related to academic integrity and academic success measures such as the APR and six-year graduation rates;

- b. A summary of student-athlete GPA comparison information as set out in Policy 700.6.1[R].
 - c. Course-clustering information as set out in 700.6.1.1[G].
4. As part of the information about “booster” club organizations (Section 13.g.), the chancellor shall include:
- a. Information related to any associated entity that supports its intercollegiate athletics program, including financial information, operating procedures, and annual audit reviews.
5. The institution’s financial indicators contained in the NCAA Dashboard “Presidential View” as described in Section II.A.2., of this regulation, following review by the chancellor and the board of trustees.

IV. Effective Date

These review and reporting requirements shall take effect with and be incorporated in the annual reports due in 2014.