

FISCAL INTEGRITY

Previous Certification Self-Study

1. List all the “corrective actions,” “conditions for certification” or “strategies for improvement” imposed by the NCAA Division I Committee on Athletics Certification (if any) as they relate to fiscal integrity issues.

No corrective actions or conditions imposed.

2. List all actions the institution has completed or progress it has made regarding all plans for improvement/recommendations developed by the institution during its first-cycle certification process in the fiscal integrity area. Also, describe any additional plans for improvement/recommendations developed by the institution since the first-cycle certification decision was rendered by the Committee on Athletics Certification.

Previous Certification Self-Study Item: Additional cash handling training was recommended for ticket sales to improve financial control. Weakness was found in the internal control structure. It was recommended that ways to improve the accounting control of ticket sales be explored, specifically controls over the sales and reconciliation of ticket sales to revenue.

The athletic department requires all new employees who handle cash to go through the university’s cash handling training and periodically all staff go through a training to make sure everyone is up-to-date. A controller’s office staff member started this training 1995. The training emphasizes internal controls including segregation of duties, accurate and timely recording of revenue, and appropriate procedures for maintaining an audit trail.

As cited in the last study, new procedures for handling cash and reconciliation of tickets to revenue were implemented, are satisfactory, and examples follow. The athletics ticket office staff now prepares several settlements and reconciles tickets on several levels as part of their operation. There is a sales settlement each day to verify that day’s deposits. On game days, ticket sellers have their own cash box and tickets reconciled immediately after each game. After an event is completed, a game settlement is done for the entire event. This includes all tickets issued for this game and tracks back to daily deposits and game day reconciliations. All information is verified with the computerized ticketing system and is used for settlements due to the city of Pullman for admission tax and for the Pac-10 Conference settlements, as well as for any audits. Another recent

improvement includes better utilization of the computerized ticketing system for reporting functions and online credit card authorization.

Previous Certification Self-Study Item: The institution recommended that the athletic department include existing policies and procedures for Cougar Mania in written format in the athletic department's Policies and Procedures Manual.

The Cougar Mania policies and procedures have been added to the athletic department's policies and procedures manual (Spring 2002). During the process of this study, this committee recommended that a general agreement be written to outline and clarify the roles and responsibilities of both the university and Cougar Mania, a separate non-profit corporate support program. The university is in the process of drafting this agreement.

Previous Certification Self-Study Item: Although policies and procedures of the athletics program were in substantial conformity regarding financial control, it was recommended that revenue sources be more thoroughly documented and delineated. In some cases, revenue codes were not available that sufficiently described some of the sources of revenues received by the athletic department. Additional staff training in the use of the revenue codes was also recommended.

In June 1996, new revenue source codes were established and others changed to better report the revenue received. Training in the use of the new, modified and existing codes was initially done in June 1996, and currently, "as needed" during the regular course of business. The use of revenue source codes is also included in the cash handling classes attended by Athletic personnel. Each year the athletic department receives payments from the Pac-10, NCAA, and others that include television/radio rights, post-season distributions, game guarantees, ticket sales, interest earned, and other miscellaneous revenue. The controller's office and athletics' business office identify the type of revenue received and the appropriate source codes to insure accurate reporting. It is recommended that staff from both offices review existing and new source codes periodically to ensure consistency and adequacy.

Operating Principle: Financial Practices

Financial Practices, Item 1: Prepare a list of all revenue sources for Intercollegiate Athletics that are under the clear accounting and financial control of the institution. Also, prepare a list of all other sources generating revenue on behalf of the institution's Intercollegiate Athletics program, including outside foundations.

The following are revenue sources of the athletic department that are under the clear accounting and financial control of the institution:

- Ticket Sales
- Pac-10 Conference and NCAA revenues
- Away-game guarantees
- Post-season revenues
- Television and radio revenues
- Institutional support
- Contributions
- Marketing income
- Corporate sponsorships
- Tuition waivers
- Student fees
- Student sports passes
- Endowment income
- Novelties and concessions
- Athletic camps

The following is a revenue source of the athletic department that is not under the direct accounting and financial control of the institution:

- Cougar Mania

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

The budget for the athletic department is under the accounting and financial control of Washington State University in a manner similar to other departments within the university and is developed as follows:

In late January of each year, the director of athletics requests a budget from each of the athletic cost centers. Each area manager and each head coach is asked to evaluate his/her area needs and priorities, considering the budget guidelines that have been adopted by the

university. These cost centers are required to return their budget requests to the director of athletics by late February.

The athletic department reviews, adjusts, and consolidates the individual budget requests to finalize a department budget. The department budget is formulated using Pac-10 and other revenue streams to determine and project the expected revenue, i.e., how much should be budgeted for expenditures.

In late spring, the athletic department forwards its budget requests to the budget council at Washington State University for review and approval.

The associate athletic director for internal operations is responsible for communicating to the cost centers their approved budgets, and to monitor their progress in adhering to their budgets throughout the year. The departmental budget is reviewed in late December or January, following the football season when most of the revenues have been collected, and again in late March following the basketball season, to determine if the revenue projections are still accurate. If expense or revenue adjustments are necessary during the year, justification to and review by the university budget council is required before implementing budget changes.

The budget for Cougar Mania is developed by the director of corporate marketing and the athletics director. An anticipated contribution to the athletic department is forecast, then based on the previous year's revenue and expenditure activity, a budget is created. Since expenditure activity has remained fairly constant, any increase in the anticipated contributions necessitates an increase in the revenue budget.

The director of corporate marketing uses the departmental revenue budget to establish monthly goals for Cougar Mania sales or contributions. Most of this activity is done from January to May. A departmental budget adjustment might be made after this period if the sales come in materially over or under the original budget. Unlike the athletic department's budget, the Cougar Mania budget is prepared on a calendar year rather than on a fiscal year basis.

Financial Practices, Item 3: Describe the process used in selecting the independent auditor for the institution's external financial audit for Intercollegiate Athletics, including any methods used to ensure the independent nature of the auditor. Also describe relevant corrective actions planned or implemented from the three most recent external audits.

The university's controller requests bids from certified public accounting firms to perform annual independent financial audits of various auxiliary and enterprise funds, including Intercollegiate Athletics. The approved bid is for a period of five years. The completed audit reports are presented to the university's administration, including the internal auditor. The current audit firm is Peterson & Sullivan headquartered in Seattle.

The Washington State auditor's office performs supplemental reviews and tests internal controls of Intercollegiate Athletics as part of the statewide single audit required by the Single Audit Act of 1984.

Recommendation for Improvement: The audit bid for the most recent five-year period ended with the 2000-01 fiscal year. In light of recent national accounting concerns and the end date of WSU's current audit bid, it was recommended that a new advertisement and request for proposal be sent out over a broader geographical area in the hopes of increasing the pool of qualified audit firms. Bid specifications emphasized the importance of timeliness, proper expertise and staffing for the job, and the provision of services that will be most beneficial for Intercollegiate Athletics.

Financial Practices, Item 4: Describe the ways in which your institution approves expenditures for Intercollegiate Athletics, including a description of different procedures based on various sources of funding.

Expenditures made by the university on behalf of the athletic department are subject to the same procedures and controls as those of other university expenditures, regardless of the source of funds.

Expenditure payment documents are processed through the WSU business services/controller's office and are audited for authorized approval and conformance with the university's business and policies procedures manual.

Those individuals in the athletic department who have been delegated expenditure approval authority by the president's office approve expenditures.

Some expenditure activity requires specific approval. Examples would include approval by the president's office for the director of athletics' expenses and the approval by the office of business affairs for athletic department contracts.

The president's office approves any staff expansion or creation of new positions by the WSU athletic department. After approval, the athletic department is required to comply with the university's policy and procedures when filling a position.

The university has specific guidelines and policies for the use of the contributed funds. Expenditure approval authority has been delegated by the president's office to the director of athletics and associate athletics directors. The director of athletics has delegated expenditure approval authority to individuals who oversee the job functions for equipment, payroll and game management/maintenance.

The athletic department at WSU has produced an internal policies and procedures manual dealing with specific issues pertaining directly to activities related to the function of Intercollegiate Athletics.

Financial Practices, Item 5: Please attach copies of the management letters (or executive or management summaries) of the institution's three most recent external (those used to satisfy the annual independent financial audit requirement in constitution 6.2.3.1) and internal (if any) financial audits for Intercollegiate Athletics.

See appendix A.

Operating Principle: Fiscal Management and Stability

Fiscal Management and Stability, Item 1: Explain the institution's philosophy with respect to the funding of the athletics program.

The institutional philosophy with respect to funding of athletics is based on the following principles:

- The athletics program is an integral part of the activities of the university, which provides visibility and helps further the mission of the institution.
- Athletics provide important educational opportunities for the students who are involved either as student-athletes or as participants in associated activities.
- The WSU athletic department is treated as a budget unit of the university and as such is responsible for proposing a budget based on university priorities. The athletic department is a unit of the university and operates within the same budget framework as other units. The proposed budget includes all projected sources of revenue and expenditures and addresses future issues and the potential impacts of those issues. The budget is then approved by the budget council, which is chaired

by the president. Accountability is tied to performance and a budget that reflects approved activities. Expenditures beyond the approved budget level are not allowed.

- The institution recognizes funding obligations for certain components of the athletic program such as administration, compliance, academic services, and the faculty athletic representative's office to provide assurance that the essential needs of the various sports programs are met in an equitable manner
- The institution believes that the state shares its interest in and obligation to help foster gender equity in athletics; therefore, the institution actively seeks support from the legislature to fund gender equity in such areas as scholarships.
- The WSU athletic department contracts are processed through the Office of Business Affairs. Types of athletic department contracts include: game, hotel, travel, sponsorship and employment agreements.

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

See appendix B, tables 1-4.

Fiscal Management and Stability, Item 3: Describe the institutional procedures that are in place to address any deficit in the Intercollegiate Athletics budget incurred during any fiscal year(s).

After annual budgets are set, Washington State University utilizes the budget system to monitor budgeted expenditures. To prevent budget imbalances, any university area (including athletics) needing budgeted expense or revenue adjustments during the fiscal year are required to present and justify adjustments to the university budget council before implementing any changes in spending. While deans and administrators are all expected to have balanced budgets, if deficits occur, units are required to have aggressive plans in place to retire any deficit. There exists a previous debt incurred by the athletics department and the university has a short-term arrangement to cover some of this, however, the plan calls for Athletics to be self-sufficient (as WSU defines it) beginning July 1, 2003. While the debt is being resolved, the athletics department budget officer interacts on a continuous basis with the Budget Office. This procedure applies to all colleges and departments in the university.

Fiscal Management and Stability, Item 4: Outline the sources, uses and amounts of subsidization of the Intercollegiate Athletics program from non-athletics department and/or non-institutional sources.

See appendix C.

Fiscal Management and Stability, Item 5: Identify the sources, uses and amounts of athletics department surplus and/or reserve funds.

Currently, the athletic department is retiring some debt incurred in a prior administration and is operating within a very tight plan. Any surplus funds from FY 2001 will be added to the FY 2002 budget. FY 2003 surplus funds will be used to offset the debt incurred from the prior administration.

Fiscal Management and Stability, Item 6: Describe how the university will accommodate future financing needs of the Intercollegiate Athletics program or plans to respond to changing conditions based upon the institution's future financing projections.

WSU projects that revenues will increase and that the athletic department can control expenditures to stay within planned budgets and avoid deficits. The athletic department will work towards establishing a reserve as revenues allow, thus protecting the university. As revenues increase, the athletic department will fill prioritized needs such as the addition of new sports. If revenues are not available, WSU will seek support for athletics through an overall budget/planning process that connects the budget to university priorities and plans. Additional subsidies gained through this process will depend on the status of other needs and the university budget.

As a strategy to increase revenues, one home football game will be scheduled in Seattle in 2002. In addition to the football game scheduled in Seattle, there will also be six home games played in Pullman.

Other strategies to accommodate future financing needs include: increasing resource acquisition or outside revenues; changing the spending culture within the athletic department; increasing football and basketball season ticket sales; decreasing reliance on ticket sales revenue; and increasing revenue through the conference office.

Fiscal Management and Stability, Item 7: After reviewing the institution's Equity in Athletics Disclosure Act survey forms for the three most recent years for which the information is available, comment on the institution's provision of full and stable opportunities to student-athletes. In particular, provide comment, sport-by-sport, on per

diem, transportation, equipment, percentage of sport budget that has to be obtained via fundraising and other applicable comparisons. Analyze, explain and address any significant discrepancies.

The provision of full and stable opportunities to student-athletes: WSU has made significant progress regarding the number of male and female students receiving athletic aid. In 1998-1999 25 more men received scholarships than did the women, while in 2000-2001 the number of male and female athletes receiving athletic aid was practically the same (see Table 1).

Year	Men	Women	Gap
1998 -1999	160	135	25
1999-2000	158	132	26
2000-2001	145	144	1

Recruitment Expenditure: The overall differential in recruitment expenditures is due to the expenditures required in recruiting student-athletes for the varsity sport of football (see Table 2).

Year	Men	Women	Gap
1998-1999	\$365,182	\$158,030	\$207,152
1999-2000	384,487	200,646	183,841
2000-2001	348,628	173,293	175,335

Recruitment Expenditures for Sports Common to Men's and Women's Teams: The recruitment expenditures for men's and women's common sports of basketball, golf, track and field, and cross-country are getting closer, but in the case of basketball the men's team is still spending approximately \$20,000 more than the women's team during the recruiting process (see Table 3). This is due to the

out-of-state travel required by the men's program because of the greater number of out-of-state athletes being recruited in this program. During FY 2001 the men's basketball program recruiting and professional travel expenditures totaled \$66,052 in comparison to \$47,534 for the women's. This \$18,518 difference accounts for the majority of the \$28,282 gap. Both the men's and women's programs are offered equal opportunities to recruit out-of-state-athletics.

Year	Men	Women	Gap
1998-1999	\$90,054	\$46,697	\$43,357
1999-2000	123,735	87,255	36,480
2000-2001	106,042	77,760	28,282

Per Diem, Transportation: For the common sports of basketball, golf, cross-country, and track and field, team travel expenditures including lodging and meals were practically even in 2000-2001. This was an improvement from the previous two years (see Table 4).

Year	Men	Women	Gap
1998-1999	\$131,833	\$99,670	\$32,163
1999-2000	145,040	108,141	36,899
2000-2001	99,390	101,813	-2,423

Equipment and Supplies: In 2000-2001 women's basketball spent \$67,985 while men's basketball spent \$107,182. Similar data are noted for 1998-99 (see Table 5). The primary differences in the amount spent include:

Year	Men	Women	Gap
1998-1999	\$92,974	\$48,741	\$44,233
1999-2000	43,940	36,506	7,434
2000-2001	107,182	67,985	39,197

- Admission taxes that have to be paid to the City of Pullman for men’s basketball based upon ticket revenue (\$11,000).
- Scouting service subscriptions that are nationally available primarily for men’s basketball (\$3,600)
- Toll telephone calls (\$11,500) – Sport choice, calls are not limited
- Meals (\$7,000) – Men’s basketball was at home during semester break (whereas the women’s team was traveling) so more meals show up under this budget item for the men.
- Media guide order (\$6,400) – Sport choice – Men’s basketball chose to order more for their use.
- Equipment room – Men’s and women’s basketball expenditures almost identical (approximately \$200 differential).

Over the last three years, contributed funds have accounted for approximately 22 percent of the athletic department's sports' budgets. The athletic foundation office receives donations for general student-athlete scholarship support, capital improvements, support (as designated by the donor) for specific sports, and general program support. Funds designated for general scholarship support or general program support are allocated to the various sports along with other sources including institutional funding and operating revenues as part of the department's regular budgeting process. (See appendix D.)

Note: All sports are allowed to give the full NCAA maximum number of scholarships which are funded primarily from contributed funds.

Fiscal Management and Stability, Item 8: Please attach a copy of part two of the institution's NCAA sports sponsorship report for the three most recent academic years.

See appendix E.

Operating Principle: Established Fiscal Policies and Procedures

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

Intercollegiate Athletics follows the most restrictive rules (NCAA, conference, or institutional) to ensure compliance within all areas.

Policies and procedures manuals are available to all employees: WSU's manual is available on the web at <http://www.wsu.edu/~forms/manuals.html>, Intercollegiate Athletics' is on the web at <http://www.athletics.wsu.edu/ppm/ppm.htm> and also as printed copies in the offices, NCAA and conference rules are available in annually printed and updated manuals (one for NCAA, one for Pac-10). Policy and procedure training is part of the new employee checklist, and is also provided for continuing employees. All coaches are given the NCAA Division I manual and receive compliance training. The individual head coaches in turn set and monitor recruiting policies and procedures for their assistants, and ensure that all coaches pass the annual recruiting test. A weekly "Scoop Sheet" containing policy, procedure, and compliance information is distributed to all Intercollegiate Athletics and appropriate WSU staff.

Good internal controls are evident in the written procedures, demonstrated by several positions being involved with each transaction both within Intercollegiate Athletics and through interactions with WSU's central processing offices (purchasing, accounts payable, scholarship services, etc.). The transactions are processed in the same manner as for all other WSU units. Expenditures involving student-athletes require prior approval from the compliance office. Goods and services outside the approved budget require prior approval from the area supervisor and the associate athletic director for internal operations.

Intercollegiate Athletics is subject to an annual external audit by a firm selected by WSU, currently Peterson Sullivan, and periodic internal audits.

Established Fiscal Policies and Procedures, Item 2: Describe or attach a copy of the university's policies and standard operating procedures for ensuring that prospects do not receive recruiting inducements and enrolled student-athletes do not receive extra benefits contrary to NCAA, conference and institutional rules, including (a) identification of person(s) responsible for these areas, (b) means of monitoring compliance with these rules and, (c) means of ensuring that only institutional or athletics department funds are expended in these areas.

This information is available in Intercollegiate Athletics' policies and procedures manual, sections six and 12. Those sections are attached as appendix F.

Again, good internal control procedures ensure compliance. Education of and responsibility for the procedures are shared among all participants. Recruits and student-athletes, coaching staff, Intercollegiate Athletics office staff and supervisors, and WSU's central processing office staff (registrar, admissions, financial aid and student accounts), are all required to learn appropriate and inappropriate expenditures and activities. Further, there is a university Compliance Committee that has people from athletics, registrar, admissions, and financial aid, and convened and chaired by the faculty athletic representative that meet on a quarterly basis to review policies and procedures.

Evaluation and Plan For Improvement

Financial Practices				
	Currently Yes	Found on Page(s)	Currently No	If Currently No or If Deficiencies Exist, Indicate Plan for Improvement Number
Does the institution demonstrate that:				
a. All funds raised for and expended on athletics are subject to institutionally defined practices of documentation, review and oversight?	✓	168-172		
b. All expenditures from any source for athletics are approved by the institution?	✓	168-172		
c. Budget and audit procedures for athletics are consistent with those followed by the institution generally and with the provisions of NCAA constitution 6.2?	✓	168-172		
1. The institution's annual budget for athletics is approved by the institution's chief executive officer or designee from outside the athletics department?	✓	168-172		
2. An annual financial audit is performed by a qualified auditor who is not a staff member of the institution and who is selected by the chief executive officer or designee from outside the athletics department?	✓	168-172		

On the basis of the yes/no answers above, is the institution in substantial conformity with Operating Principle 3.1 (Financial Practices)? **Yes**

Fiscal Management and Stability				
	Currently Yes	Found on Page(s)	Currently No	If Currently No or If Deficiencies Exist, Indicate Plan for Improvement Number
Does the institution provide evidence that the management and fiscal practices of the institution assure the financial stability necessary for providing all student-athletes with relatively full and stable opportunities for athletics participation?	✓	172-177		

On the basis of the yes/no answers above, is the institution in substantial conformity with Operating Principle 3.2 (Fiscal Management and Stability)? **Yes**

Established Fiscal Policies and Procedures				
	Currently Yes	Found on Page(s)	Currently No	If Currently No or If Deficiencies Exist, Indicate Plan for Improvement Number
Does the institution demonstrate that it has in place fiscal policies and standard operating procedures to ensure that:				
a. Prospective student-athletes are not provided with impermissible recruiting inducements?	✓	177-178 and appendix F		
b. Enrolled student-athletes are not provided with benefits that are expressly prohibited by NCAA legislation?	✓	177-178 and appendix F		
c. All expenditures for athletics are handled consistently in accordance with NCAA, conference and institutional rules?	✓	177-178 and page 167		

On the basis of the yes/no answers above, is the institution in substantial conformity with Operating Principle 3.3 (Established Fiscal Policies and Procedures)? **Yes**

Appendix A – Management Letters



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February 13, 2002

Board of Regents
Washington State University
Pullman, WA 99164

Management Letter

In planning and performing our audit of Washington State University for the period July 1, 2000 through June 30, 2001, we noted some areas in which the University's policies and procedures could be improved. While not included in our report, these items are presented on the following pages to assist you in improving the University's internal controls and compliance with state laws and regulations.

We will review the status of these comments during our next audit. We have already discussed many of these comments and made suggestions for improvements to University officials and personnel. We would be pleased to discuss them in further detail at your convenience, or to assist you in implementing the recommendations. If you have any questions, please contact Deborah Pennick at (509) 335-5868.

We would also like to take this opportunity to extend our appreciation to your staff for the cooperation and assistance given during the course of the audit.

Sincerely,

A handwritten signature in cursive script that reads "Deborah F. Pennick".

Deborah F. Pennick, CPA
Audit Manager



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Appendix A – Management Letters (cont.)

**Management Letter
Washington State University
February 13, 2002**

1. University-Wide Cash Handling Training

We performed unannounced cash counts at 14 decentralized receipting locations throughout the University. We noted audit concerns related to cash handling at six of these locations. For all locations where no concerns were noted, employees responsible for handling cash had participated in the University's cash handling training. Currently this training is recommended, but not mandatory.

We also observed that University departments or units with unique cash handling issues have developed their own cash handling training. This specialized training was not reviewed or approved by central University management. From the audit concerns noted, it appears this specialized training lacked certain components to ensure proper cash handling according to University policy.

We recommend the University require University cash handling training for all employees responsible for receipting activities. We further recommend that specialized cash handling training developed in University departments or units be reviewed and approved by central University management.

University Response

WSU central administration will continue to announce the availability of cash handling training and will specifically focus on those audited departments where deficiencies were noted. At present, University policy does not require cash handling training, but employees are encouraged to attend. WSU administrators will develop and adopt a policy which requires that all employees who handle cash receive cash handling training.

2. Department of Intercollegiate Athletics Summer Camp Receipting

We performed tests of revenue collection and receipting procedures for the Athletics Department Summer Sport Camps and noted several areas of concern. Review was performed for Football, Men's Basketball, Women's Basketball, and Volleyball camps. We noted the following areas where controls could be strengthened:

- Sports camp fees were not always deposited according to University policy.
 - ◆ Football Camp receipts totaling \$64,997 (\$9,066 in cash) from June 15 – June 29, 2001 were not deposited until August 27, 2001. University policy requires deposits at least weekly or daily when the amount is over \$100. During this two-month period, these receipts were secured in a safe, but still susceptible to theft.

- Receipts for camp fees collected were not always complete.
 - ◆ Receipts for Football, Volleyball, and Women's Basketball camps were not always complete. If the payment was made in cash, generally no payee was recorded on the receipt. Also, the name of the payee instead of the participant was recorded. Because some payees could not be tied to camp participants, there was no way to ensure that all participants paid the required admission fees.

Appendix A – Management Letters (cont.)

- Some registrants were allowed to participate in camps when fees were not paid in full.
 - ◆ Four registration forms for Women's Basketball noted full camp fees were paid, but actual receipts were less than that amount. For these four participants, \$1,490 was noted as paid on the registration forms, and actual receipts totaled only \$450. The Department was not aware of the unpaid fees until our audit. There is no system in place to ensure that all admission fees are collected prior to participation at the camp.
- Duplicate refunds were made for some camp cancellations and not detected.
 - ◆ Three registrants in Football camp received admission refunds and then less than ten days later, received a duplicate refund for overpayment of admission fees. Review by the University determined that two of the three participants returned the duplicate payment. There is no system in place to monitor the accuracy of refunds related to camp cancellations.

We recommend the Department comply with University cash receipting policies and procedures. We further recommend the Department develop and implement controls to ensure the completeness of the collection of sports camp fees.

University Response

Corrective action has been initiated to bring the Department's cash handling procedures into compliance with University policy. The Department is in the process of developing procedures and controls to ensure the adequate and complete recording of sports camp fees. As soon as the procedures are fully developed, they will be implemented.

3. Department of Intercollegiate Athletics Sports Camp Admission Fee Waivers

Athletics Department policy allows for free or reduced camp admissions to children of camp staff members as long as the benefit is considered part of the coaches' compensation for the camp. It also provides for waivers to the children of athletics department staff members including volunteer coaches. During our review of the 23 camp admission waivers made for Football, Men's Basketball and Women's Basketball, we noted the following:

- None of the waivers to camp coaches or staff were included in compensation.
- Two waivers were provided to relatives who were not the children of Department staff.

In addition, we have concerns that the policy to provide free or reduced camp admissions to Athletics Department coaches and staff potentially violates ethics law provisions and the State Constitution. These laws prohibit securing special privileges, the use of persons and property for private gain, and the gift of public funds.

We recommend legal council review the Athletics Department policy related to free or reduced camp admissions to children of Department staff to determine compliance with state laws and regulations. We further recommend the Department adhere to the provisions of the policy.

University Response

The Department will be furnished pertinent information on state laws and regulations regarding admission waivers. That information will be used to prepare a policy which will be implemented for all sports camps.

Appendix A – Management Letters (cont.)

February 15, 2001

Washington State University
Pullman, WA 99164

Management Letter

In planning and performing our audit of Washington State University for the period July 1, 1999 through June 30, 2000, we noted some areas in which the University's policies and procedures could be improved. While not included in our report, these items are presented on the following pages to assist you in improving the University's procedures related to procurement of public works projects and contracted services.

We will review the status of these comments during our next audit. We have already discussed many of these comments and made suggestions for improvements to University officials and personnel. We would be pleased to discuss them in further detail at your convenience, or to assist you in implementing the recommendations. If you have any questions, please contact Deborah Pennick at (509) 335-5868.

We would also like to take this opportunity to extend our appreciation to your staff for the cooperation and assistance given during the course of the audit.

Sincerely,

Deborah F. Pennick
Audit Manager

Appendix A – Management Letters (cont.)

Management Letter
Washington State University
February 15, 2001

Public Works Projects

State law requires competitive solicitation for all building, construction, renovation, remodeling or demolition costs of \$25,000 or more, other than maintenance or repairs. There are also other regulations such as state civil service law that must be considered in the completion of projects. We reviewed the procurement process for ten projects and noted the following areas where controls could be strengthened:

- The University does not have written guidance to identify which projects are traditionally performed as maintenance and repairs.
- The University does not have written guidance to identify what constitutes building, construction, renovation, remodeling or demolition projects that should be evaluated for public bids.
- The preliminary estimate process does not always contain enough detail to adequately determine whether the cost of these projects would exceed \$25,000 and should be publicly bid.
- Project file documentation does not always contain adequate support of the judgements and justifications considered to identify a project as repair and maintenance or a project requiring public bid.

We recommend University officials develop and implement uniform guidance related to public works projects.

Procurement of Contracted Services

Personal Services are professional or technical expertise provided by a consultant to accomplish a specific study, project or task, or other work statement. Purchased services are services provided by a vendor to accomplish routine, continuing, and necessary functions. We reviewed the procurement and competitive solicitation process for 50 personal and purchased service contracts and noted the following areas where the process could be improved:

- Personal service contracts of \$5,000 or more are required to be competitively solicited unless they meet an exception. One such exception is a "sole source" service where only one vendor could clearly perform the service. We noted instances where contract file documentation did not clearly identify the uniqueness of the services or the sole availability at the location as required.
- Sole source contracts for personal services of greater than \$20,000 are required to be advertised in a statewide or regional newspaper. We noted instances where these contracts were not advertised as required. It appears that this occurred because the University relied on an OFM directive that is inconsistent with the related regulations.
- The University does not have procedures in place to ensure longstanding contracts originally identified as sole source are subsequently considered for competitive solicitation on some routine basis.

Appendix A – Management Letters (cont.)

- The procurement of contracted services requires a formal written contract with certain required elements including the period of performance and signatures and dates of the responsible parties. We noted instances where contracts could not be located. We also noted cases where services were provided prior to obtaining completed contracts.
- We recommend WSU officials ensure compliance with state regulations and University policies related to competitive solicitation and procurement of contracted services.

Appendix A – Management Letters (cont.)

05/28/02 TUE 09:14 FAX 15093353714 WA STATE AUDITOR

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February 10, 2000

Board of Regents
Washington State University
Pullman, WA 99163

Management Letter


In planning and performing our audit of Washington State University for the period July 1, 1998 through June 30, 1999, we noted certain matters involving internal control and legal compliance issues which are presented for your consideration. These recommendations, which are summarized in the attachment, are intended to improve the University's controls and compliance with applicable laws and regulations. While not included in our formal audit report, these items are presented to assist you in improving the University's internal control structure and operating efficiency.

This letter is intended solely for the use of the Board of Regents, management and others within the University, and should not be used for any other purpose or be considered a public document until our official audit report is issued.

We will review the status of these comments during our next audit. We have already discussed many of these comments and suggestions with the appropriate college personnel, and we would be pleased to discuss them in further detail at your convenience, or to assist you in implementing the recommendations.

We would also like to take this opportunity to extend our appreciation to your staff for their cooperation and assistance given during the course of the audit.

Sincerely,



Deborah Pennick, Audit Manager
Audit Services

Washington State University

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Appendix A – Management Letters (cont.)

05/28/02 TUE 09:15 FAX 15083353714 WA STATE AUDITOR 002

Management Letter
Washington State University
February 10, 2000

Property Inventory

We noted internal control weaknesses and noncompliance with Washington State University policies and procedures during our audit of the property inventory system. Eight departments were judgmentally selected for review during the current audit.

We noted that University equipment moved off-campus was not accounted for properly. University policy requires departments to either directly update the online AIS Property application or complete an Inventory Control Report for a change in location. Six of the eight departments selected had property with off-campus locations. Five of the six departments failed to update property inventory records when property was moved to an off-campus location. WSU property located off-campus is subject to less direct control by the University and more susceptible to misuse or misappropriation. Policies related to University property moved to off-campus locations should be strictly enforced.

One department selected for review receives a significant amount of surplus personal property from other agencies. At times these items represent nonexpendable property that should be inventoried. A review of some of these property items evidenced that they were not accounted for on the property inventory system and WSU inventory tags were not issued. We also found that no procedures were in place to reconcile supporting documentation from the surplusing agency to the actual items received. This property was not subject to the normal "donated" property controls established by the department, and is therefore more susceptible to misuse or misappropriation.

We found University departments do not always complete inventory records accurately or update them promptly. Exceptions were noted in all eight departments reviewed. We selected 142 pieces of property for verification and found the following exceptions:

- 14 instances where the location in the system did not agree to the actual location
- 11 instances where the serial number in the system did not agree to the actual serial number
- 6 items that could not be located
- 2 item that was missing a WSU inventory tag
- 1 instance where the WSU tag number in the system did not agree to the actual tag number
- 2 items that had two WSU tags both in the system and on the actual asset

Additional procedures in the department that had tagged items twice, as mentioned above, revealed that approximately 50 items had two WSU tag numbers assigned and were reported twice in the property inventory system. The duplicated value of these 50 items was approximately \$160,000.

Weaknesses in the controls to safeguard property at WSU were reported in the last two audits.

Washington State University

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Appendix A – Management Letters (cont.)

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WA STATE AUDITOR

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We recommend departments:

- Complete and retain adequate documentation when assets are transferred to off-campus locations.
- Reconcile and record all surplus or donated property received to the supporting documentation from the surplus agency or donor.
- Accurately complete property inventory records for items added to the system.
- Promptly update the inventory system when errors or changes in status of the equipment are noted.
- Properly tag property inventory according to the University policy.

University response

The specific recordation errors identified by the State Auditors are being addressed quickly and should be fully corrected in a short time. The Internal Audit Office is maintaining a follow-up on these items.

We are please that the majority of the discrepancies noted in the Management Letter represent recordation errors rather than material findings related to internal control or financial compliance situations.

University personnel have expended a great deal of effort in resolving problems related to property inventory. The results of the audit clearly show a marked improvement in that area.

The University will continue to emphasize property inventory as a high priority, particularly as it relates to the documentation of assets, as is recommended in the Management Letter.

Financial Aid – America Reads Program

We noted that the University did not comply with the federal regulations with respect to allowable costs for the America Reads Program. America Reads is a part of the Federal Work-Study Program. Under the America Reads Program, the wages of University students employed as reading tutors for preschool and elementary school age children are supported by federal funding at 100 percent.

During our review we noted that wages for students employed as Lead Tutors and Program Coordinators (trainers and supervisors of tutors) were reported as allowable costs and supported by the grant at 100 percent. Students employed as trainers, supervisors and coordinators of America Reads' tutors only qualify for federal funding under the general Federal Work-Study Program guidelines at 75 percent. Since Lead Tutors also have direct tutoring responsibilities, and a portion of their wages would qualify for 100 percent funding, we were unable to determine the exact amount of questioned costs. Questioned costs would not exceed \$2,200 for fiscal year 1999. Current practices would result in additional questioned costs in subsequent audit periods.

Noncompliance with these federal regulations occurred because personnel at the Community Services and Learning Center interpreted the regulations in the Student Financial Aid Handbook

Washington State University

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Appendix A – Management Letters (cont.)

05/28/02 TUE 09:17 FAX 15093353714 WA STATE AUDITOR 004

to allow 100 percent federal funding of wages for a student employee who taught and supervised tutors if that individual was also a tutor.

We recommend the University:

- Implement procedures to ensure wages for employees participating in the America Reads program are funded at the allowable amount.
- Determine the amount of unallowable expenditures charged to the America Reads Program and reimburse the federal government accordingly.

University Response

Corrective action has been taken on this item. The wages that were erroneously charged to the America Reads program were adjusted on January 31, 2000. The Fiscal Operation Report and Application to Participate has been updated to show the corrected America Reads wages for FY99. The Community Service and Learning Center has taken action to ensure that only appropriate wages are charged to the America Reads program in FY 2000.

Washington State University

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Appendix B, Table 1 – Revenues by Source

Washington State University Athletics STATEMENT OF REVENUES FISCAL YEARS 2000-01, 1999-00, 1998-99						
	2000-01		1999-00		1998-99	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Football:						
Gate Receipts	1,560,000	1,695,219	1,925,000	1,499,772	2,060,000	1,782,246
Game Guarantees	820,000	817,915	1,111,100	1,068,617	765,000	753,724
NCAA/Conference	3,680,796	3,818,437	3,728,546	3,408,057	3,665,242	3,883,983
Basketball (M):						
Gate Receipts	240,000	211,907	263,935	230,833	337,500	200,352
Game Guarantees	250,000	175,489	225,000	181,340	225,000	210,271
NCAA/Conference	1,011,773	963,083	879,263	1,036,403	914,531	833,609
Olympic Sports:						
Gate Receipts	-	62,626	-	69,080	-	71,776
Student Tickets	575,000	610,146	710,000	577,885	600,000	715,960
University Support:						
General-Payroll	2,485,938	2,564,667	2,469,463	2,405,743	2,417,077	2,316,702
Tuition Waivers	825,000	850,450	860,000	846,411	845,000	852,225
Conference Dues	358,527	358,527	324,826	324,826	309,364	309,364
Supplemental	1,860,000	1,860,000	-	-	-	-
Contributed Funds	2,390,000	2,175,821	2,890,000	2,147,748	2,310,000	2,527,770
Sponsorships/Cougar Mania	1,220,000	1,210,116	1,075,000	1,591,734	500,000	566,017
Broadcasts Rights	575,000	353,619	630,000	194,208	600,000	481,358
S&A Fees	753,000	753,000	798,000	803,000	761,000	760,000
NCAA/Conference	429,347	564,328	430,164	579,176	430,414	487,871
Royalties/Concessions	295,000	186,979	365,000	279,298	365,000	369,683
Merchandising	100,000	80,176	100,000	29,156	100,000	101,104
Other	126,500	585,182	166,500	526,399	157,000	261,806
Totals	19,555,881	19,897,685	18,951,797	17,799,685	17,362,128	17,485,821
Camps (Non-Budgeted)	-	314,994	-	416,099	-	470,523

Appendix B, Table 2 – Expenditures by Source for Fiscal Year 2000-01

Washington State University STATEMENT OF EXPENDITURES FISCAL YEAR 2000-01											
	Payroll		GOODS		TRAVEL		FINANCIAL AID		TOTAL		
	Budget	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	
Football *	1,459,743	1,419,964	1,295,692	1,449,496	565,970	604,725	1,387,410	1,241,615	4,708,705	4,715,800	
Basketball (M) *	492,415	480,553	362,177	288,507	231,456	168,393	230,310	191,632	1,316,358	1,129,085	
Basketball (W)	365,262	365,089	61,535	68,690	162,178	149,347	253,467	235,139	842,442	818,265	
Baseball	218,280	212,744	53,076	60,932	189,644	172,460	166,242	160,318	627,242	606,454	
Volleyball	293,326	293,065	48,704	51,368	103,677	83,473	219,729	191,486	665,436	619,392	
Track (W)	193,104	196,195	52,005	46,569	148,432	109,971	309,269	252,058	702,810	604,793	
Crew	149,128	150,712	81,580	68,936	143,627	128,316	283,755	231,084	668,090	579,048	
Track (M)	155,202	155,615	49,109	49,615	145,087	117,588	207,101	129,127	556,499	451,945	
Swimming	102,888	105,418	15,145	26,389	83,925	86,742	240,050	222,606	442,008	441,155	
Soccer (W)	127,992	127,654	30,756	30,833	97,944	107,622	112,253	111,024	368,945	377,133	
Golf (M/W)	117,225	114,997	44,282	51,466	91,227	82,602	169,317	137,390	422,051	385,555	
Tennis (W)	106,837	109,476	57,302	27,283	17,375	55,688	141,100	136,874	322,614	329,321	
Cross Country (M/W)			14,028	19,623	27,180	20,106			41,208	39,729	
Training Room	341,622	332,542	182,172	85,922	18,646	16,819	32,377	33,517	574,817	468,800	
Weight Room	226,591	218,608	81,770	65,826	1,961	2,834		1,621	310,322	288,889	
Equipment Room	163,238	171,576	30,503	25,601	4,620	8,409	77,728	76,243	276,069	281,829	
Sports Video	157,570	158,059	22,948	26,349	1,312	422	20,422	24,207	202,252	209,037	
Academic Support	463,014	461,239	61,815	107,306	5,220	8,350	320,414	374,060	850,463	950,995	
Medical Expense			174,731	223,682		244			174,731	223,926	
Game Management	334,590	304,863	713,841	664,507	2,100	9,685	400	400	1,050,931	979,455	
Marketing	221,583	289,151	301,301	296,967	7,118	19,206	2,500	3,500	532,502	608,824	
Cougar Foundation	550,514	408,539	119,403	230,959	35,053	55,042			704,970	694,540	
Sports Information	228,360	241,812	108,145	119,191	11,545	9,663	14,702	5,200	362,772	375,866	
Administrative Offices	856,665	864,708	93,141	199,937	37,639	57,995	6,000	6,265	993,445	1,128,905	
Ticket Office	265,779	234,057	35,315	60,148	2,020	457			303,114	294,662	
Capital Projects	21,530		83,022	487,588					104,562	487,588	
Computer Systems	92,385	90,834	98,869	82,738	2,440	2,440			193,694	173,562	
Student Groups	23,202	27,936	22,516	17,397	28,214	29,265	4,050	4,124	77,982	78,722	
Admin Svc Fee			575,000	500,642					575,000	500,642	
Conference Dues			358,527	358,527					358,527	358,527	
Other		9,697	127,205	448,821	72,375	166,286		14,339	199,580	639,143	
Totals	7,728,065	7,544,223	5,355,605	6,241,805	2,237,885	2,271,710	4,198,596	3,793,849	19,520,151	19,841,587	
Camps (Non-Budgeted)				239,876		1,812				392,834	

* Includes Game Guarantees

Appendix B, Table 3 – Expenditures by Source for Fiscal Year 1999-00

Washington State University
STATEMENT OF EXPENDITURES
FISCAL YEAR 1999-00

	PAYROLL		GOODS		TRAVEL		FINANCIAL AID		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Football *	1,483,462	1,349,947	1,413,183	1,503,146	523,448	734,671	1,270,000	1,224,146	4,690,093	4,851,910
Basketball (M) *	452,157	436,876	292,000	31,822	202,322	237,711	217,332	189,027	1,163,721	1,185,436
Basketball (W)	368,090	332,778	70,057	78,189	175,460	162,248	251,901	206,339	855,508	779,554
Baseball	171,630	173,011	56,425	81,104	197,418	187,366	155,000	154,285	580,473	595,766
Volleyball	252,837	248,484	47,411	51,983	113,984	111,058	184,000	175,904	598,232	587,429
Track (W)	182,186	180,271	67,786	43,919	155,243	127,909	254,000	246,559	659,215	598,658
Crew	143,185	139,403	93,157	95,309	169,711	189,105	210,000	213,454	616,053	637,271
Track (M)	151,559	149,507	65,928	47,410	157,787	127,183	183,289	160,173	558,563	484,273
Swimming	108,050	89,613	26,197	28,110	90,881	69,326	165,000	139,167	390,128	326,216
Soccer (W)	125,143	121,382	30,836	32,398	81,138	84,709	135,000	102,829	372,217	341,318
Golf (MW)	119,322	108,956	46,159	56,102	93,563	85,307	152,000	144,829	411,044	395,194
Tennis (W)	104,635	101,578	30,759	30,153	68,480	79,148	137,616	141,630	341,540	352,509
Cross Country (MW)			12,798	14,408	31,982	24,442	1,600	1,600	44,780	40,451
Training Room	400,191	332,088	153,083	143,666	96,709	21,675	35,000	32,892	624,983	530,321
Weight Room	200,376	202,239	93,046	89,429	5,759	1,729		1,844	289,183	285,241
Equipment Room	161,689	167,420	22,017	55,607	11,201	8,359	74,032	71,451	289,149	303,037
Sports Video	173,082	151,553	32,778	26,174	2,500	1,384	20,702	16,645	229,082	195,736
Academic Support	449,768	445,079	81,371	107,497	10,126	12,751	385,000	360,463	925,790	925,790
Medical Expense	2,750	488	231,040	144,626	2,250				236,040	145,114
Game Management	305,280	304,820	631,290	601,818	1,400	8,226			937,970	914,864
Marketing	214,578	213,030	410,650	299,546	13,614	9,244	6,000	4,265	640,472	530,455
Cougar Foundation	415,109	401,424	194,190	313,681	22,250	38,456		3,582	631,549	757,143
Sports Information	228,458	217,543	105,984	122,154	13,322	11,868	9,400	8,400	357,164	359,965
Administrative Offices	613,014	862,855	190,492	159,547	50,171	55,434		15,010	853,677	1,092,846
Ticket Office	259,123	240,827	49,778	61,728	1,500	2,739			310,401	305,294
Capital Projects	21,530		546,500	1,363,905					568,030	1,363,905
Computer Systems	103,214	61,535	130,300	115,423	5,000				238,514	176,958
Student Groups	21,191	28,594	17,418	23,713	28,545	19,636	4,050	4,070	71,204	76,013
Admin. Svc Fee			550,000	406,483					550,000	406,483
Conference Dues			324,826	324,826					324,826	324,826
Other		1,441	233,205	332,508	77,504	81,056		14,061	310,709	429,066
Totals	7,221,819	7,062,742	6,250,806	7,116,565	2,536,818	2,497,090	3,852,322	3,632,625	19,663,765	20,309,042
Camps (Non-Budgeted)		178,088		298,400		2,798				479,286

* Includes Game Guarantees

Appendix B, Table 4 – Expenditures by Source for Fiscal Year 1998-99

	PAYROLL		GOODS		TRAVEL		FINANCIAL AID		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Football *	1,438,967	1,296,270	1,432,000	1,414,130	645,000	604,811	1,242,186	1,255,304	4,718,153	4,570,515
Basketball (M) *	446,161	702,656	283,767	13,606	200,000	196,749	200,000	220,081	1,148,928	1,133,092
Basketball (W)	294,405	343,104	69,977	57,605	166,266	129,240	206,215	213,773	736,883	743,722
Baseball	160,251	156,381	29,634	54,172	119,440	200,350	145,000	160,691	454,325	570,994
Volleyball	242,705	241,096	47,672	49,144	114,383	108,419	166,630	143,629	571,390	540,488
Track (M)	170,087	164,135	37,061	37,381	152,246	114,263	225,000	248,682	684,394	563,861
Crew	131,396	130,514	80,984	86,275	165,535	147,562	217,110	218,974	592,025	585,269
Track (M)	136,824	140,669	36,386	44,153	148,225	112,166	176,682	173,885	498,227	470,873
Swimming	101,040	86,527	15,466	19,966	62,103	76,569	165,000	157,867	343,609	352,969
Soccer (W)	119,131	123,032	28,481	38,108	79,699	84,556	137,112	142,012	364,623	387,708
Golf (MW)	113,039	99,415	30,486	41,737	76,944	87,590	133,000	134,656	363,588	363,588
Tennis (W)	94,164	93,413	22,002	31,124	59,511	60,090	136,628	134,920	312,505	319,547
Cross Country (MW)			1,500	6,393	30,828	24,533			32,328	30,926
Training Room	320,078	353,451	133,525	97,138	20,413	16,077		23,225	474,016	489,891
Weight Room	175,373	196,483	95,400	84,364	2,500	4,731	1,527	6,137	274,800	291,715
Equipment Room	187,225	141,499	46,241	56,217	3,000	6,389	86,000	128,803	322,466	332,908
Sports Video	152,511	145,013	31,878	33,636	2,500	1,953	15,000	9,893	201,889	190,595
Academic Support	404,970	387,943	65,442	119,574	8,300	10,014		1,419	478,712	518,950
Medical Expense	2,675	285	215,600	199,987	2,250				220,525	200,272
Game Management	469,062	256,266	393,245	552,631		8,103		446	862,307	817,446
Marketing	239,064	202,841	84,535	149,376	15,000	7,351		18,654	338,599	378,222
Cougar Foundation	373,420	319,396	192,002	252,804	50,300	38,028		212	615,722	610,440
Sports Information	191,050	194,652	95,884	112,462	8,300	10,109	13,600	7,400	308,634	324,623
Administrative Offices	594,413	609,670	151,336	156,370	37,200	73,271		98,044	782,949	937,355
Ticket Office	232,035	234,905	54,369	90,049	2,100				288,504	324,954
Capital Projects		980	218,923	418,971					218,923	419,951
Computer Systems	76,726	61,835	117,685	149,512	5,960			294	73,529	211,347
Student Svcs	17,488	21,428	27,441	9,402	28,600	38,597			525,000	592,580
Admin Svc Fee			525,000	592,580					309,364	309,364
Conference Dues			309,364	309,364					66,000	1,309,195
Other		13,566	25,000	1,141,007	15,000	136,256		18,366		
Totals	6,884,360	6,729,825	4,957,286	6,421,258	2,118,823	2,295,719	3,312,900	3,516,287	17,273,369	18,963,089
Camps (Non-Budgeted)		169,420		299,045		3,874				472,339

* Includes Game Guarantees

Appendix C – Sources and Uses of Non-athletic and Non-institutional Subsidization of WSU Athletes

SOURCES	AMOUNT			USES/COMMENTS
	2000-01	1999-00	1998-99	
INSTITUTIONAL:				
Tuition Waivers *	850,450	846,411	852,225	Tuition waivers in support of gender equity
Student & Activity Fees *	753,000	803,000	760,000	Student & activity fees to support department operations
WSU - Program Support *	2,901,605	2,730,569	2,626,066	Support for salaries/benefits and Pac-10 Conference dues
WSU - Institutional Support	499,027	329,934	324,054	Utilities, custodial and maintenance for facilities NOTE: Facilities are also used for non-athletic department events.
NONINSTITUTIONAL:				
Contributions/Endowment Distributions *	2,175,821	2,147,748	2,527,770	To support scholarships, capital improvements, and general operations
In-Kind Support	399,916	499,730	471,615	Goods and services from sponsorship agreements, Cougar Mania, and donors for support of athletic programs

* These items were included in the Statements of Revenues and Expenditures (Fiscal Integrity Operating Principle 3.2, Self-Study Item #2).

Appendix D – Fundraising Support by Sport

WSU Athletics Fundraising Support by Sport AVERAGES FOR FISCAL YEARS 1998-1999, 1999-2000 and 2000-2001			
Varsity Sport	Average Annual Expenditures	Average Annual Fundraising Support *	Average Percentage from Fundraising
Football	4,712,742	1,214,796	25.8%
Basketball (M)	1,149,204	219,164	19.1%
Basketball (W)	780,514	105,766	13.6%
Baseball	591,071	168,566	28.5%
Volleyball	582,437	81,112	13.8%
Track (W)	589,104	103,999	17.6%
Crew	600,528	94,615	15.8%
Track (M)	469,032	153,663	32.7%
Swimming	373,446	83,565	22.0%
Soccer (W)	368,720	49,255	13.5%
Golf	381,449	87,826	23.0%
Tennis (W)	333,792	65,302	19.6%
Cross Country	37,036	605	1.5%
Totals for All Sports	10,969,075	2,428,233	22.1%

* Based on WSU Athletics Contributed Fund expenditures.

Appendix E – Sports Sponsorship Report

Attachment B

Overnight Mail Address 1: Health & Wellness Services
 Address 2: PO Box 642302
 City, State Zip Code: Pullman, WA 99164-2302
 Office Telephone: 509/335-6165
 Fax: 509/335-6223
 E-Mail Address: djgar@wsu.edu
 Gender: Male
 Ethnicity: Hispanic

Part II

2000-01 Report

**DIVISION I MEMBERSHIP REQUIREMENTS:
 MINIMUM FINANCIAL AID AWARDS**

This form requires each Division I institution to attest annually to the institution's compliance with the Division I minimum financial aid expenditure requirement.

A. Our institution has has not satisfied the Division I minimum financial aid requirement set forth in NCAA Bylaw 20.9.1.2 for 1999-00.

B. Check one of the three available options below used to meet the minimum financial aid requirement and the level of financial aid expenditures for 1999-00 that corresponds to that option: [Note: An institution may meet all three, but only one is required.]

Bylaw 20.9.1.2-(a)

% of maximum allowable grants for men's sports.

% of maximum allowable grants for women's sports.

Bylaw 20.9.1.2-(b)

expended in men's sports (other than football and men's basketball), with the equivalent value of full grants in these sports.

expended in women's sports (other than women's basketball), with the equivalent value of full grants in these sports.

Bylaw 20.9.1.2-(c)

Equivalent of full grants in men's sports (other than football and men's basketball).

Equivalent of full grants in women's sports (other than women's basketball).

[Note: Yes No, Our institution received notification from the NCAA last fall that it qualified for the exception to the minimums per 20.9.1.2-(d). Therefore, our institution needs to satisfy only one half of the requirements outlined in 20.9.1.2-(a), (b), or (c) as reflected in our institutions's figures above.]

C. By submitting this form, you certify that your institution met the Division I minimum financial aid requirement during 1999-00. (If your institution failed to meet the minimum financial aid criteria, contact the NCAA office promptly in writing.)

[https://goomer.nca.../www_inst_dem_pkg.show_form_inst_demo?p_orignum=754&p_finished= 7/7/00](https://goomer.nca.../www_inst_dem_pkg.show_form_inst_demo?p_orignum=754&p_finished=7/7/00)

Appendix E – Sports Sponsorship Report (cont.)

NO. 451 P. 8/8
Attachment **B**

Institution: Washington State University

PART II 1999-00 Report
FOR DIVISION I INSTITUTIONS ONLY

DIVISION I MEMBERSHIP REQUIREMENTS: MINIMUM FINANCIAL AID AWARDS

This form requires each Division I institution to attest annually to the institution's compliance with the Division I minimum financial aid expenditure requirement.

Please complete items A, B and C below and return this form to the NCAA national office with Part I of Form 99-7.

A. Our institution **has** **has not** satisfied the Division I minimum financial aid requirement set forth in NCAA Bylaw 20.9.1.2 for 1998-99.

B. Indicated below by a check mark is one of the three available options our institution used to meet the requirement and the level of our Institution's financial aid for 1998-99 that corresponds to that option: (Note: An institution may meet all three, but only one is required.)

Bylaw 20.9.1.2-(a)
91 % of maximum allowable grants for men's sports.
89 % of maximum allowable grants for women's sports.

Bylaw 20.9.1.2-(b)
 \$ _____ expended in men's sports (other than football and men's basketball), with the equivalent value of _____ full grants in these sports.
 \$ _____ expended in women's sports (other than women's basketball), with the equivalent value of _____ full grants in these sports.

Bylaw 20.9.1.2-(c)
 Equivalent of _____ full grants in men's sports (other than football and men's basketball).
 Equivalent of _____ full grants in women's sports (other than women's basketball).

[Note: **Yes** **No** Our institution received notification from the NCAA last fall that it qualified for the exception to the minimums per 20.9.1.2-(d). Therefore, our institution needs to satisfy only one-half of the requirements outlined in 20.9.1.2-(a), (b) or (c) as reflected in our institution's figures above.]

C. By signing this form, you certify that your institution met the Division I minimum financial aid requirement during 1998-99. (If your institution failed to meet the minimum financial aid criteria, contact the NCAA office promptly in writing.)

Signed: Leeland R. Zeller Telephone: 509-335-0210
Individual Completing Form (Please Print)

Signed: Ruth Anderson Date: July 20, 1999
Director of Athletics

[Note: If your institution has two separate athletics departments and directors of athletics, one for men's programs and one for women's, both must sign this form.]

Signed: _____ Date: _____
Director of Athletics (M)

Signed: _____ Date: _____
Director of Athletics (W)

NCAA 13581-0/99

Appendix E – Sports Sponsorship Report (cont.)

1998-99 Attachment **DE**

PART II
FOR DIVISION I INSTITUTIONS ONLY

DIVISION I MEMBERSHIP REQUIREMENTS: MINIMUM FINANCIAL AID AWARDS

This form requires each Division I institution to attest annually to the institution's compliance with the Division I minimum financial aid expenditure requirement.

Please complete items A, B and C below and return this form to the NCAA national office with Part I of Form 98-7.

A. Our institution *has* *has not* satisfied the Division I minimum financial aid requirement set forth in NCAA Bylaw 20.8.1.2 for 1997-98.

B. Indicated below by a check mark is one of the three available options our institution used to meet the requirement and the level of our institution's financial aid for 1997-98 that corresponds to that option: [Note: An institution may meet all three, but only one is required.]

Bylaw 20.8.1.2-(a)
 _____% of maximum allowable grants for men's sports.
 _____% of maximum allowable grants for women's sports.

Bylaw 20.8.1.2-(b)
 \$ 384,1022.22 expended in men's sports (other than football and men's basketball), with the equivalent value of 28.53 full grants in these sports.
 \$ 1,062,234.40 expended in women's sports (other than women's basketball), with the equivalent value of 77.2 full grants in these sports.

Bylaw 20.8.1.2-(c)
 Equivalent of 28.5 full grants in men's sports (other than football and men's basketball).
 Equivalent of 77.2 full grants in women's sports (other than women's basketball).

[Note: *Yes* *No* Our institution received notification from the NCAA last September that it qualified for the exception to the minimums per 20.8.1.2-(d). Therefore, our institution needs to satisfy only one-half of the requirements outlined in 20.8.1.2-(a), (b) or (c) as reflected in our institution's figures above.]

C. By signing this form, you certify that your institution met the Division I minimum financial aid requirement during 1997-98. (If your institution failed to meet the minimum financial aid criteria, contact the NCAA office promptly in writing.)

Signed: *J. M.* Telephone: 509-335-0333
 Individual Completing Form

Signed: *Rita Dickson* Date: July 29, 1998
 Director of Athletics

[Note: If your institution has two separate athletics departments and directors of athletics, one for men's programs and one for women's, both must sign this form.]

Signed: _____ Date: _____
 Director of Athletics (M)

Signed: _____ Date: _____
 Director of Athletics (W)

Appendix F – Recruiting Procedures

COMPLIANCE
Rev. 9/99
Page 6.7

SUBJECT: RECRUITING PROCEDURES—IDENTIFICATION, EVALUATION AND CONTACT

RESPONSIBILITY

Coach

1. Identify prospective student-athletes via:
 - a. Summer camps.
 - b. Scouting or recruiting services.
 - c. Junior college or high school coaches.
 - d. Media accounts.
 - e. Unsolicited correspondence from boosters, alumni, and prospects.
 - f. Club programs and all-star games.
2. Contact identified prospects through questionnaires. Coaches maintain list of prospects that were sent questionnaires. Prospects return completed questionnaires to coaches with pertinent academic and athletic information (e.g., transcripts, videotape).
3. Log returned questionnaires and create prospect file.
4. Make preliminary academic and athletics evaluation of prospects based upon unofficial transcripts, test scores, and athletics ability.
5. Submit off-campus evaluation itineraries to compliance office.
6. Evaluate prospects off-campus, log evaluation in prospects file, and determine whether to continue recruitment.
7. Submit list of prospects to compliance office and update list as needed. Complete NCAA Clearinghouse "Institutional Request" form.
8. Contact prospects by phone or mail and record nature of contact in prospect's file and on log sheet.
9. Record off campus contacts on weekly contact summary and in prospect's file.
10. Submit lists of permissible recruiters and evaluators per Bylaw 13.1.2.6.1 to compliance office prior to the beginning of any evaluation or contact period.

Compliance Office

1. Review itinerary for evaluation restrictions (e.g., periods, limitations on number).
2. Forward prospect list to admissions office.
3. Provide coaches an initial evaluation of **prospective student-athlete transcript**.

Appendix F – Recruiting Procedures (cont.)

COMPLIANCE

Rev. 9/99

Page 6.8

SUBJECT: RECRUITING PROCEDURES—OFFICIAL AND UNOFFICIAL VISITS

Bylaw 13.7 pertains to official (paid) visits that an institution provides to a prospective student-athlete. WSU may only finance one visit to its campus for each prospect. Bylaw 13.7.1.1. In Divisions I and II, a prospect may take a maximum of five expense-paid officials, regardless of the number of sports in which the prospect is being recruited. Bylaw 13.7.1.2. A prospect may not be provided an expense-paid visit earlier than the opening day of classes of the prospect's senior year in high school. Prospects must receive written notification of the five-visit limit prior to the visit beginning. Bylaw 13.7.1.2.1. Sample versions of the five-visit limit letter are attached to this section.

A prospect must present the appropriate academic credentials prior to being provided with an official visit. Bylaws 13.7.1.2.3. The credentials required vary depending on whether the prospect is being recruited by a sport which has an early NLI signing period (and the prospect is being provided with a visit prior to the early signing period) or whether the prospect is being recruited by a sport with the single, traditional NLI signing period.

For sports with the single, traditional signing period (**no** early signing period), a prospect must demonstrate proof that they have previously taken the requisite standardized test (SAT, ACT, PSAT, PLAN or PACT) by presenting a test score **and** a transcript. The test score must be in writing through an official high school or testing agency document, but it does not have to be received directly from the testing agency. The test score does **not** have to be at a level such as to make the prospect a qualifier.

For sports with an early signing period **and** where the official visit will occur prior to the early signing period, the prospect must present a minimum SAT score of 820 or ACT score of 63 **and** also present a minimum 2.00 g.p.a. in at least seven core courses. The prospect's fulfillment of these academic requirements must be certified by the NCAA Initial-Eligibility Clearinghouse.

Bylaw 13.8 contains the regulations regarding unofficial (non-paid) visits. A prospect may visit an institution at his or her own expense an unlimited number of times. A prospect may make unofficial visits before his or her senior year in high school. Bylaw 13.8.1.

RESPONSIBILITY

Coach

1. Submit academic information (transcripts, test scores) to compliance office for review **prior** to extending an invitation for **official visit** to WSU.
2. Invite prospect for official visit and send **Official Visit Limit** letter. Forward letter to compliance office.
3. Complete **official visit** itinerary. Forward copies to compliance office, parents and prospect.
4. Submit Request For Check Form (see section 4) for student-host funds to business office.
5. Select student-host for **official visit**. Have student-host read the Student Host Instructions and sign the Student Host Expense Report/Receipt Form to acknowledge receipt of funds. Submit original to compliance office and copy to business office (see pages 6.17, 6.18).
6. Submit Complimentary Ticket Request Form (see section 13), with **official or unofficial** visit designated, to the compliance office.

Appendix F – Recruiting Procedures (cont.)

COMPLIANCE
Rev. 9/99
Page 6.9

7. At end of **official visit**, complete Prospect Official Visit Record form and Part I of Recruiting Declaration form (with prospective student-athlete's signature) and submit to compliance office.
8. Log **unofficial visits** in prospect's file, complete unofficial visit summary, and forward copy to compliance office.

Prospective Student-Athlete

1. Sign Official Visit Limit letter and return to coach.
2. Sign Official Visit Prospect Record form.
3. Sign transportation reimbursement receipt (if applicable).

Student Host

1. Before hosting a prospective student-athlete, read the Student Host Instructions and sign the Student Host Report/Receipt Form to receive student host money and return to coach. (see pages 6.17, 6.18)

Business Office

1. Receive authorization for visit from compliance office.
2. Receive and process Request for Check Form (see section 4) from coach for host money and meal money.
3. Receive copy of Student Host Expense Report/Receipt Form from coach and file. Receive unused money, if applicable.

Ticket Office

1. Compile pass list for visiting prospects from the comp ticket request.

Compliance Office

1. Receive Student Host Expense Report/Receipt Form from coach and provide authorization for visit to business office and travel agent.

Appendix F – Recruiting Procedures (cont.)

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Sport: _____ Year: _____

**RECRUITING
COUGAR ATHLETICS**
Official Visit Request Form

(full name)	(dates of visit)
(address)	(applicable dead period)
(city/state/zip)	(recruiting coach)
(phone)	Test Scores attached/compliance/to follow Transcript attached/compliance/to follow
(full name)	(dates of visit)
(address)	(applicable dead period)
(city/state/zip)	(recruiting coach)
(phone)	Test Scores attached/compliance/to follow Transcript attached/compliance/to follow
(full name)	(dates of visit)
(address)	(applicable dead period)
(city/state/zip)	(recruiting coach)
(phone)	Test Scores attached/compliance/to follow Transcript attached/compliance/to follow
(full name)	(dates of visit)
(address)	(applicable dead period)
(city/state/zip)	(recruiting coach)
(phone)	Test Scores attached/compliance/to follow Transcript attached/compliance/to follow

Appendix F – Recruiting Procedures (cont.)

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OFFICIAL VISIT LIMIT LETTER – FRESHMEN

«Date»

«FirstName» «LastName»
«Address1»
«Address2»
«City», «State» «PostalCode»
«Country»

Dear «FirstName»,

It is my pleasure to invite you to visit Washington State University as a guest of the Cougars for your official NCAA visit to the campus. The «Sport» coaches and I are excited about your interest in WSU. Cougar athletics has a proud tradition of academic excellence and athletic endeavor. We would be very proud to have you join the Cougar family!

As you probably know, NCAA rules require that I remind you that only five (5) such expense-paid visits can be taken by you. Therefore, we are pleased that you have decided to visit WSU on «VisitDate».

While this letter serves as a welcome to WSU, I also need to make certain that you understand all of the NCAA academic requirements for freshmen (see 14.3.1 of the NCAA Bylaws). In order to qualify for practice, competition, and athletic aid during your freshman year you must be certified by the NCAA Initial-Eligibility Clearinghouse. The Clearinghouse will certify that you:

- a. have graduated from high school;
- b. have completed 13 core courses as listed on your high school's 48-H form; **and**
- c. have the required grade point average in the 13 core courses and have achieved the required SAT or ACT test score according to the NCAA Bylaw 14.3.1.1 (see chart on back). The SAT or ACT must have been taken on a national testing date.

Further, you must also satisfy WSU's admission requirements in order to be eligible. These requirements include completing fifteen (15) course units and having a satisfactory Admissions Index Number (AIN). Your AIN will be derived from your high school g.p.a. and your SAT or ACT test score.

If you have any questions about your status in any of these academic requirements please contact Coach «Coach» at (509) «Phone» and «heshe» will be happy to explain the requirements to you in greater detail. We are asking that you sign the bottom of this letter and return it in the enclosed envelope before your official visit. We suggest that your parents or guardian also read this letter so that they will understand the NCAA's requirements.

Finally, please note that all incoming freshmen must be academically certified by the NCAA Initial-Eligibility Clearinghouse. In order for this to occur, you must complete a "Student Release Form" published by the Clearinghouse.

We appreciate your interest in Washington State University and hope you enjoy your upcoming official visit.

Sincerely,

Jon Oliver
Assistant Athletic Director for Business and Compliance

I, «FirstName» «LastName», have read and understand the academic requirements listed above. I understand that if I fail to meet any one of these requirements that I will render myself ineligible for practice, competition or athletically-related financial aid. Further, I understand the NCAA limits on official expense-paid visits and attest that I have not had more than five such visits, including my visit to WSU.

Signature: _____ Date: _____

Appendix F – Recruiting Procedures (cont.)

COMPLIANCE

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OFFICIAL VISIT LIMIT LETTER - TRANSFERS

«Date»

«FirstName» «LastName»

«Address1»

«City», «State» «PostalCode»

Dear «FirstName»,

It is my pleasure to invite you to visit Washington State University as a guest of the Cougars for your official visit to the campus on «Visitdate». The Cougar «Sport» coaches and I are excited about your interest in WSU. Cougar Athletics has a proud tradition of academic excellence and athletic endeavor. We would be very proud to have you join the Cougar family!

As a prospective student-athlete, you need to be aware that you are allowed to take a maximum of five official visits from the period beginning October 15, following your completion of high school. If you were a non-qualifier out of high school, WSU cannot provide an expense paid visit until you have completed an academic year at the junior college. Furthermore, WSU may finance only one official visit for you.

We welcome you and want to make certain that you understand all of the necessary information regarding NCAA academic requirements for transfer students. In order to qualify for practice, competition, and athletically related financial aid during your first year, you must meet all of the transfer regulations by the NCAA.

I know that your coach has talked to you about these academic requirements, but if you have any questions about your eligibility, please contact Pam Bradetich in Academic Services at (509) 335-0285. She will be glad to discuss with you exactly what requirements you must meet as set forth by the NCAA.

We are asking that you sign the bottom of this letter and return it to the Cougar «Sport» office in the enclosed envelope before your official visit. We suggest that your parents or guardians read this letter as well, so that they will also understand the importance of these NCAA requirements.

We appreciate your interest in Washington State University and look forward to having you join us!

Sincerely,

Jon Oliver
Assistant Athletic Director for Business and Compliance

I, «FirstName» «LastName», understand that I must meet all of the academic transfer regulations required by the NCAA and must meet Washington State University Admissions requirements in order to be eligible for athletically related financial aid, practice or competition. Further, I affirm that this is one of five official visits I am allowed after October 15, following competition of high school.

Signature: _____ Date: _____

Appendix F – Recruiting Procedures (cont.)

COMPLIANCE
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WASHINGTON STATE UNIVERSITY
COUGAR ATHLETICS

Official Visit Record

PROSPECT: _____ SPORT: _____

Arrival Date: _____ Time: _____ Departure Date: _____ Time: _____

Applicable Dead Period Dates for Sport: _____

Method of Travel: _____ Air _____ Auto _____ Train/Bus _____ Other
_____ \$ _____ \$ _____ \$ _____ \$

Lodging:
Off Campus _____ \$ _____
On Campus _____ \$ _____

Accompanied by Other(s): Yes _____ No _____

If yes: Name: _____ Relationship: _____

Meals:	Location:	Persons served (names):	Cost:
Day 1 Breakfast:	_____	_____	\$ _____
Lunch:	_____	_____	\$ _____
Dinner:	_____	_____	\$ _____
Activities:	_____		

Day 2 Breakfast:	_____	_____	\$ _____
Lunch:	_____	_____	\$ _____
Dinner :	_____	_____	\$ _____
Activities:	_____		

Day 3 Breakfast:	_____	_____	\$ _____
Lunch:	_____	_____	\$ _____
Dinner :	_____	_____	\$ _____
Activities:	_____		

Student Host(s): _____
Transportation used by host prospect (make of vehicle & owner): _____

Complimentary admission:
Date: _____ Event: _____ Persons: _____
Date: _____ Event: _____ Persons: _____

Signature of Prospect: _____ Date: _____

Signature of Coach: _____ Date: _____

Appendix F – Recruiting Procedures (cont.)

COMPLIANCE
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Page 6.14



Washington State University
Cougar Athletics
Recruiting Declaration Form

Part I of this form should be completed by prospects at the conclusion of official paid visits. Part II of the form should be completed by the prospect upon enrollment at the university and during the eligibility process. Following the review of the information, the form should be filed with other recruiting records of the prospect.

Part I

I, _____, declare/affirm that, with respect to the official visit I have just completed on the following dates, _____, I have **NOT**:

1. Received transportation to and from the campus in excess of my actual round-trip transportation costs on a direct route between my home (or site of my athletics competition or educational institution) and the institution's campus for an official visit.
2. Received cash for entertainment purposes during the official visit.
3. Received souvenirs (e.g., T-shirts or other institutional mementos) purchased by a student host or other individuals entertaining me.
4. Received at reduced or not cost athletics gear during the official visit.
5. Received an automobile for use by myself or my student host during the official visit.
6. Had in-person contacts with athletics boosters during the official visit (on or off campus).
7. Received or been entertained outside 30 miles of the institution's campus during the official visit.
8. Received paid expenses for my return trip home after remaining in the institution's locale after the 48-hour visit expired.
9. Received hard tickets to the institution's athletics contest during the visit.
10. Received complimentary or reduced-cost admissions from the institution for an NCAA championship (all rounds) or a post-season football game.
11. Received reimbursement of my travel expenses (automobile mileage, airfare, parking, meals or lodging) to and from the campus that were excessive in nature.
12. Any knowledge that my friends or relatives received reimbursement or cost-free transportation or travel expenses for the visit.
13. Signed an institutional or conference financial aid agreement or a letter of intent or National Letter of Intent (NLI) prior to the initial signing date of the NLI.
14. Been in the presence of the head football coach at an off-campus site utilized to obtain my signature on the National Letter of Intent or signed acceptance of the institution's financial aid offer (Division I-A football only).

I understand that my refusal to furnish this information or knowingly providing false or misleading information may jeopardize my eligibility for participation.

Prospect Signature

Date

Recruiting Coach Signature

Date

Appendix F – Recruiting Procedures (cont.)

COMPLIANCE
Rev. 9/99
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Recruiting
Unofficial Visit Record

Prospect's Name _____ Sport: _____

Date of Visit _____ to _____

Accompanied by	Relationship to prospect
_____	_____
_____	_____

1. Did the prospect receive complimentary admission(s)? ____ Yes ____ No

a. If yes,

Event	Date	Guest(s)
_____	_____	_____
_____	_____	_____
_____	_____	_____

b. Was the prospect's presence on campus unrelated to recruitment (e.g., part of a group tour)?
____ Yes ____ No

If yes, explain briefly. _____

2. Did the prospect eat meals with other prospects on campus for official visits or enrolled student-athletes?
____ Yes ____ No

If yes, did the prospect pay the actual cost of such meals? ____ Yes ____ No
* If the prospect did not pay for the meal, the visit shall then be counted as an "official" visit.

3. Did the prospect stay in institutional housing? ____ Yes ____ No

If yes, did the prospect pay the regular institutional rate? ____ Yes ____ No
* If the prospect did not pay for lodging, the visit shall then be counted as an "official" visit.

Appendix F – Recruiting Procedures (cont.)

COMPLIANCE

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4. Was the prospect provided with transportation to view off-campus practice and competition sites or other institutional facilities? Yes No

If yes, as required by NCAA legislation:

- a. Was the competition/practice site in the prospect's sport? Yes No
- b. Was the site viewed within a 30-mile radius of campus? Yes No
5. Was the prospect provided transportation to attend a home contest? Yes No

* If yes, the visit shall then be counted as an "official" visit.

[Note: The activities described in Nos. 1-4 above are permissible under NCAA legislation, but it should be kept in mind that a prospect who is the subject of any or all of those activities shall be considered to have been "recruited." However, an exception is made for prospects who receive a complimentary admission while visiting as part of a group tour. Such a situation does not constitute recruitment.]

Signature

Appendix F – Recruiting Procedures (cont.)

COMPLIANCE
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Page 6.17

**Washington State University
Host Information**

Prospect Name _____

Coach Name _____

Coach Phone # _____

**Washington State University
Department of Athletics
Prospective Student-Athlete Information**

Your Student Host is _____

Your Student Host's Phone # is _____

Student-Athlete Host Information

If you are a student-athlete host, WSU can provide you with \$30 per day for hosting a prospective student-athlete. This is to cover the actual necessary expenses you incur. If you entertain more than one student-athlete on that day, you may receive an additional \$15 per day for each additional prospect.

If complimentary admissions are to be part of the entertainment package, your coach will explain the procedures for obtaining admission for both you and the prospective student-athlete. If you should accompany the prospective student-athlete to the event during the prospect's visit to campus, admission to the game will be through the player's will call or pass gate, the entrance that normally handles complimentary admissions. You must sit where general seating is located.

Be aware! You should not allow recruiting conversation to occur on or off campus grounds between the prospect and boosters. If an unplanned meeting occurs with a booster, only an exchange of greetings is permissible. Also, prospects are not permitted to be interviewed during broadcast or telecast at the University athletic event, on or off campus.

When entertaining, you must stay within a 30-mile radius of the University. You may not use a vehicle provided or arranged by any athletic department staff member or booster. When provided with entertainment money, you may not use it to purchase souvenirs or t-shirts.

Appropriate conduct is required of you by the University, the Pacific-10 Conference, and the NCAA.

Entertain only yourself, the prospect, the prospect's parents or legal guardian, and spouse with the money provided. Other students may assist with hosting the prospect but shall pay for their own entertainment.

Important Reminders

- Treat your prospective student-athlete as you would want to be treated in an unfamiliar environment.
- Be certain that the prospect knows how and where to reach you should you become separated.
- Do not supply the prospect alcohol or illegal drugs.
- If you have been assigned to host a specific prospect for an overnight, you are obligated to make sure that the prospect spends the night in a previously designated location approved by the coach.

You may not:

Allow the prospect to participate in any athletic activity involved or related to this sport for which a prospect is being recruited, if it is arranged or observed by a coaching staff member.

If chosen to be a host you will be asked to sign the information below by your coach.

I certify that I have read the above instructions and hereby acknowledge the receipt of \$ _____ for the purpose of hosting the prospect(s) named below on the dates of _____.

Host's Signature _____

Prospect's Name _____

Coach's Signature _____

Date _____

Sport _____

Appendix F – Recruiting Procedures (cont.)

COMPLIANCE
Rev. 9/99
Page 6.18

**Washington State University
Important Phone Numbers**

Public Safety 335-8548
Athletic Department..... 335-0320
Campus Security Escort Service..... 335-6830
General Emergency.....911
Coach _____
Coach Phone # _____
Your Hotel Name _____
Hotel Phone # _____

**Washington State University Host
Important Reminders**

- Treat your prospective student-athlete as you would want to be treated in an unfamiliar environment.
- Be certain that the prospect always knows how and where to reach you should you become separated.
- Do not supply the prospect alcohol or illegal drugs.
- If you have been assigned to host a specific prospect for an overnight, you are obligated to make sure that the prospect spends the night in a previously designated location approved by the coach.

Appendix F – Recruiting Procedures (cont.)

STUDENT-ATHLETE
Rev. 9/99
Page 12.1

SUBJECT: ALLOWABLE BENEFITS

The NCAA considers the following benefits incidental to intercollegiate athletic participation at WSU. See NCAA Manual, Bylaw, Article 16 - Awards, Benefits and Expenses for Enrolled Student-athletes for a complete list of allowable benefits. This is permissible legislation that an institution may finance. Only academic counseling and tutoring are required to be provided. Included in benefits a student-athlete may receive are the following:

- Complimentary admission to any WSU regular season home athletic contest;
- A maximum of four complimentary admissions to the event in which the student-athlete competes;
- Expenses for tutoring, on-campus student development and career counseling utilizing outside resources, and career counseling related to future professional athletics from a WSU panel. (Note: WSU does not have such panel);
- The use of computers and typewriters;
- Cost of a field trip, provided it is required for all students in a course and the fee is specified in the university catalog;
- Cost of legitimate and normal expenses for a student-athlete related to participation in approved promotional, educational, charitable or nonprofit activities provided that participation occurs within the state or, if outside of the state, within a 100-mile radius of the institution's campus;
- Cost of actual and necessary transportation expenses for local media appearances within a 30-mile radius of the institution's campus if the student-athlete's appearance is related to athletics ability or prestige;
- Expenses for drug rehabilitation programs and counseling expenses related to the treatment of eating disorders;
- Actual and necessary expenses to attend proceedings conducted by WSU, the Pacific-10 Conference, or the NCAA related to the student-athlete's eligibility to participate in intercollegiate athletics, or legal proceedings that result from student-athlete's involvement in athletics practice or competition;
- Death and dismemberment insurance for travel connected with intercollegiate athletics competition and practice;
- Medical benefits including athletics medical insurance, contact lenses, glasses, or protective gear required for athletics participation;
- The cost of transportation and related expenses for travel to the location of medical treatment;
- Special individual expenses resulting from a permanent disability that prevents further athletics participation. The injury or illness that caused the disability must have occurred while the student-athlete was enrolled at WSU or while on an official paid visit to WSU as a prospective student-athlete;
- Medical examinations at any time and medical treatment for any athletically related injury;
- Any medication and physical therapy necessary to participate in intercollegiate athletics, regardless of how the illness or injury was caused;
- Surgical expenses related to an injury incurred during the academic year while participating in voluntary physical activities that will prepare the student-athlete for competition;

Appendix F – Recruiting Procedures (cont.)

STUDENT-ATHLETE

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- Cost of transportation, housing and meal expenses for parents (or legal guardians) and the spouse of a student-athlete and the student-athlete's teammates to be present in situations in which a student-athlete suffers a life-threatening injury or illness, or, in the event of a student-athlete's death, to provide these expenses in conjunction with funeral arrangements;
- Cost of transportation, housing and meal expenses for a student-athlete and the student-athlete's teammates to be present, within a 100-mile radius of the institution's campus, in situations in which an immediate family member of the student-athlete (i.e. spouse, parent and legal guardian, sister, brother) suffers a life-threatening injury or illness or, in the event of an immediate family member's death, to provide the student-athlete and the student-athlete's teammates with expenses in conjunction with funeral arrangements;
- Meals and housing when dormitories are closed during WSU's vacation periods and student-athlete's are required to remain on campus to practice or compete. (Meals and housing provided to those living on-campus and meals only provided to student-athletes who live off-campus);
- The cost of room and board for pre-season practice prior to start of the academic year, provided student-athlete has been accepted for admission;
- Actual and necessary expenses for off-campus practices and competition. Practices must be associated with a contest held away from home, or held at an in-state site, or take place no more than 100 miles from WSU. Expenses include transportation, lodging, and meals. Student-athletes must be eligible for intercollegiate competition to travel with the team to off-campus contests;
- Actual and necessary expenses to represent WSU at established national championship events, goodwill tours, Olympic, Pan American and World University Games qualifying competitions, USOC Olympic Festival basketball and volleyball tryouts, international competition approved by the Council, and non-collegiate open amateur competitions;
- Reasonable local transportation on an occasional basis;
- An occasional family home meal from an institutional staff member or representative of WSU athletics interests. The meal must be at an individual's home and must be restricted to infrequent and special occasions (e.g. Christmas, Thanksgiving). Transportation to the meal may be provided by WSU staff members or the representative of WSU's athletic interests in whose home the meal is taking place;
- On campus expenses (meals, lodging) to attend WSU's orientation conducted for all students;
- Athletic apparel items (**not** equipment) at the end of the individual's collegiate participation;
- Institutional athletic equipment to use during the summer vacation period;
- Additional financial aid from the NCAA Special Assistance Fund provided the student-athlete meets criteria and aid is approved by the compliance office;
- Incidental expense waivers. Under unusual circumstances special requests may be made for approval of additional expenses related to participation in intercollegiate athletics. WSU must make the special request and provide information that the expenses are warranted, do not create an unfair competitive advantage, and do not compromise NCAA regulations. The request goes to the NCAA Council or its designated committee, which reviews the case and may approve or reject the request.
- Awards for recognition of intercollegiate athletics participation may be presented each year by a member institution. In addition, the institution may present senior awards and awards in recognition of special attainments or contributions to a team's competitive season;
- Awards banquets to commemorate the athletics and/or academic accomplishments of its student-athletes (e.g. booster club recognition banquet, established regional, national, or international awards, president or state legislative body, and conference awards);

