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**& Tervalon**

SOUTHERN UNIVERSITY - BATON ROUGE CAMPUS

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INTERCOLLEGIATE ATHLETICS PROGRAM  
AGREED-UPON PROCEDURES ENGAGEMENT

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the period.

MAY 15 2 04

Outgoing Date \_\_\_\_\_

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**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
TO THE ACCOUNTING RECORDS**

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Dr. Leon Turner, II, President  
Southern University System  
Baton Rouge, Louisiana

As your request, we have performed the agreed-upon procedures, as enumerated below, which were agreed to by management of the Southern University - Baton Rouge Campus (the University), to the accounting records of the Intercollegiate Athletics Program as of the year ended June 30, 1997, solely to assist the University in complying with NCAA Bylaw 8.2.3.1. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings were as follows:

- A. We agreed the Schedule of Revenues and Expenditures for the year ended June 30, 1997 to the general ledger and noted no exceptions.
- B. We verified amounts reported as ticket sales by reviewing appropriate documentation (i.e. sales reports, receipts, etc.). We noted an exception as a result of this procedure which is reported in the Schedule of Current Findings on page 11.
- C. We agreed the amounts reported as game guarantee revenues and expenditures to the University's contracts with other Universities and verified the related cash receipt and cash disbursement. We noted no exceptions as a result of this procedure.
- D. We recomputed student athletic activity fees based upon student enrollment data obtained from the Registrar and agreed such amounts to the general ledger. We noted no exceptions as a result of this procedure.
- E. We agreed television rights' revenues that were received for the Bayou Classic to the contract and reached the cash receipt and noted no exceptions.

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
TO THE ACCOUNTING RECORDS  
(CONTINUED)**

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Dr. Leon Tarver, II, President  
Southern University-Henry Rouse Caffery Campus

Page 2

- F. We compared current selected expenditure balances to prior period amounts and reviewed supporting documentation for related increases or decreases in the account balances. We noted no exceptions as a result of this procedure.
- G. We vouched a random sample of expenditure transactions and reviewed the related purchasing documents, invoices and cancelled checks. We noted no exceptions as a result of this procedure.
- H. We compared current payroll amounts to the prior year's amounts and reconciled all variances greater than a pre-determined amount. We also reviewed supporting personnel action forms noting appropriate approval for the related wages and fringe benefits increases and/or decreases. We noted no exceptions as a result of these procedures.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the President, his designees and authorized representatives of the National Collegiate Athletics Association and should not be used by those who have not agreed to the procedures and takes responsibility for the sufficiency of the procedures for their purposes.

*Bruno & Tervalon*

**BRUNO & TERVALON**  
CERTIFIED PUBLIC ACCOUNTANTS

December 22, 1987

**Bruno**

CERTIFIED PUBLIC ACCOUNTANTS

**& Tervalon**

**SOUTHWEST UNIVERSITY - BAYLOR SCHOOL CLERGY  
 PERSONNEL FINANCIAL ANALYSIS PROVIDED  
 FOR THE BOARD OF TRUSTEES AND MEMBERS OF  
 THE COLLEGE FUNDATIONAL SOCIETY**

|  | Enrolled         | Byes/Transf.    | Advised            | Not Advised        | Rescheduled      | Over-Sized         | Over-Program | Total              |
|--|------------------|-----------------|--------------------|--------------------|------------------|--------------------|--------------|--------------------|
|  |                  |                 |                    |                    |                  |                    |              |                    |
| <b>Operating Expenses:</b>   |                  |                 |                    |                    |                  |                    |              |                    |
| Total salary   | \$70,740         | \$64,841        | \$1,307,771        | \$1,307,771        | \$64,841         | \$1,435,134        | \$0          | \$1,505,868        |
| Commissary   | \$6,300          | 0               | \$1,307,771        | \$1,307,771        | \$0              | \$1,307,771        | \$0          | \$2,615,542        |
| Eastern Alliance Term (SPPRT) 1  | 0                | 0               | 0                  | 0                  | 0                | \$27,111           | \$0          | \$27,111           |
| NCJA annual subscription (SPPRT) 2                                       | 0                | 0               | 0                  | 0                  | 0                | \$21,280           | \$0          | \$42,560           |
| Radio & Television Rights  | 0                | 0               | \$62,200           | \$62,200           | 0                | 0                  | 0            | \$124,400          |
| Corporate Sponsorship  | 0                | 0               | \$70,740           | \$70,740           | 0                | 0                  | 0            | \$141,480          |
| Other revenue  | \$21,000         | 0               | \$11,500           | \$11,500           | 0                | \$2,612            | 0            | \$35,112           |
| <b>Total operating revenue</b>   | <b>\$114,040</b> | <b>\$64,841</b> | <b>\$2,800,082</b> | <b>\$2,800,082</b> | <b>\$67,453</b>  | <b>\$1,462,917</b> | <b>\$0</b>   | <b>\$3,262,952</b> |
| <b>Operating Requirements:</b>   |                  |                 |                    |                    |                  |                    |              |                    |
| Personal services  | \$11,000         | \$0,000         | \$2,800,082        | \$2,800,082        | \$0,000          | \$1,435,134        | \$0          | \$3,935,298        |
| Professional services  | 0                | 0               | \$2,000            | \$2,000            | 0                | \$0                | 0            | \$4,000            |
| Operating services   | 0                | 1,400           | 0                  | 1,400              | 0                | \$0                | 0            | \$2,800            |
| Travel   | 0                | 0               | \$2,000            | \$2,000            | \$4,811          | \$0                | \$0          | \$6,811            |
| Supplies   | \$2,000          | \$1,000         | \$2,000            | \$2,000            | \$1,000          | \$1,000            | \$0          | \$7,000            |
| Other Expenses   | 0                | 0               | \$2,000            | \$2,000            | \$1,011          | \$0                | \$0          | \$5,011            |
| Other charges  | 0                | \$4,000         | 0                  | \$4,000            | \$1,000          | \$0                | \$0          | \$9,000            |
| Scholarship (SPPRT) 1  | 0                | 0               | \$2,000            | \$2,000            | 0                | \$0                | 0            | \$4,000            |
| Appropriation  | \$2,000          | 0               | \$1,000            | \$1,000            | 0                | \$0                | 0            | \$3,000            |
| Housing allowance  | 0                | 0               | \$1,000            | \$1,000            | 0                | \$0                | 0            | \$2,000            |
| <b>Total operating requirements</b>                                      | <b>\$13,000</b>  | <b>\$14,000</b> | <b>\$2,812,082</b> | <b>\$2,812,082</b> | <b>\$22,811</b>  | <b>\$1,436,134</b> | <b>\$0</b>   | <b>\$3,275,009</b> |
| <b>Excess (Deficiency) of revenues over requirements before transfer</b> | <b>\$21,040</b>  | <b>\$50,841</b> | <b>\$987,999</b>   | <b>\$987,999</b>   | <b>\$244,642</b> | <b>\$26,783</b>    | <b>\$0</b>   | <b>\$1,247,204</b> |
| <b>Transfer:</b>   |                  |                 |                    |                    |                  |                    |              |                    |
| Transfer of excess of revenues over requirements (SPPRT) 1               | \$20,000         | \$0             | \$0                | \$0                | \$0              | \$0                | \$0          | \$20,000           |
| Non-revolving transfer   | 0                | 0               | 0                  | 0                  | 0                | 0                  | 0            | \$20,000           |
| <b>Excess of revenues over requirements after transfer</b>               | <b>0</b>         | <b>0</b>        | <b>0</b>           | <b>0</b>           | <b>0</b>         | <b>0</b>           | <b>0</b>     | <b>\$0</b>         |
| <b>Excess (Deficiency) of revenues over requirements before transfer</b> | <b>\$21,040</b>  | <b>\$50,841</b> | <b>\$987,999</b>   | <b>\$987,999</b>   | <b>\$244,642</b> | <b>\$26,783</b>    | <b>\$0</b>   | <b>\$1,247,204</b> |
| <b>Total before and after year</b>                                       | <b>\$0</b>       | <b>\$0</b>      | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>       | <b>\$0</b>         | <b>\$0</b>   | <b>\$0</b>         |

The accompanying notes are an integral part of these schedules.

**SOUTHERN UNIVERSITY-BATON ROUGE CAMPUS  
INTERCOLLEGIATE ATHLETICS PROGRAM  
AGREED-UPON PROCEDURES ENGAGEMENT  
NOTES TO THE SCHEDULE OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 1997**

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**NOTE 1 - Organization:**

Southern University (the University) is a publicly supported institution of higher education. The University is a political subdivision of the State of Louisiana, within the Executive Branch of government, under the management and supervision of the Southern University Board of Supervisors. However, the annual budget of the University and proposed changes to the degree programs, departments of instruction, et cetera, require the approval of the Board of Regents. The Board of Supervisors is comprised of 17 members appointed for a six-year term by the Governor with the consent of the Senate, and one student member appointed for a one-year term by a council composed of the student body presidents of the Southern University System. As a State agency, operations of the University's instructional programs are funded through annual lump-sum appropriations made by the Louisiana Legislature.

The Southern University-Baton Rouge Campus operates the following intercollegiate athletics programs:

- o Football;
- o Basketball (men and women);
- o Baseball;
- o Tennis;
- o Golf;
- o Track (men and women); and
- o Volleyball.

**SOUTHERN UNIVERSITY-BATON ROUGE CAMPUS  
INTERCOLLEGIATE ATHLETICS PROGRAM  
AGREED-UPON PROCEDURES ENGAGEMENT  
NOTES TO THE SCHEDULE OF REVENUES AND EXPENDITURES, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 1997**

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**NOTE 2 - Summary of Significant Accounting Policies:**

**Basis of Reporting**

The accompanying schedule of revenues and expenditures for the Intercollegiate Athletics Program has been prepared in the format set forth in the NCAA Audit Guide. The purpose of the schedule is to present a summary of those activities of the Southern University-Baton Rouge Campus (the University) Intercollegiate Athletics Program for the year ended June 30, 1997.

Because the schedule presents only selected financial activities of the University, it is not intended to and does not present either the financial position, changes in fund balances or the current fund's revenues, expenditures and other changes of the University.

All activities of the intercollegiate athletics program are reported among the University's unclassified current funds. The unclassified current funds of the University were audited by other independent auditors.

The accounting principles followed by the University in preparing the schedule of revenues and expenditures are as follows:

• **Fund Accounting**

The accounts of the University are maintained in accordance with the principles of fund accounting under which resources for various purposes are classified into funds according to specified activities or objectives. Financial transactions of funds having similar characteristics are combined and reported by fund group. As indicated above, the activities of the intercollegiate athletics program are reported in the unclassified current funds.

**SOUTHERN UNIVERSITY-BATON ROUGE CAMPUS  
INTERCOLLEGIATE ATHLETICS PROGRAM  
AGREED-UPON PROCEDURES ENGAGEMENT**

**NOTES TO THE SCHEDULE OF REVENUES AND EXPENDITURES, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 1997**

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**NOTE 2 - Summary of Significant Accounting Policies**  
Continued:

o **Basis of Accounting**

The schedule of revenues and expenditures for the Intercollegiate Athletics Program has been prepared on the accrual basis of accounting, except that: (1) depreciation is not recognized, (2) annual and sick leave are recognized when paid, (3) summer school tuition and fees and faculty salaries and related benefits are not pro-rated, but are deferred to the succeeding year, and (4) inventory of the general fund are recorded as expenditures at the time of purchase.

The preparation of the schedule of revenues and expenditures in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Additionally, the excess of revenues over expenditures that a specific intercollegiate athletic program generates is utilized to offset a deficit experienced by another program and are recorded as transfers.

To the extent that current funds are used to finance plant assets, the amounts so provided are accounted for as expenditures.

**NOTE 3 - Student Athletic Fees:**

A student athletic fee of \$70.00 per semester is assessed to full-time undergraduates, graduates and law students who are enrolled on campus and for part-time undergraduate students who are enrolled on campus. For purposes of preparing the Schedule of Revenues and Expenditures, the student athletic fees have been allocated to other sports and non-program specific activities.



**SOUTHERN UNIVERSITY-BATON ROUGE CAMPUS  
INTERCOLLEGIATE ATHLETICS PROGRAM  
AGREED-UPON PROCEDURES ENGAGEMENT**

**NOTES TO THE SCHEDULE OF REVENUES AND EXPENDITURES, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 1997**

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**NOTE 4 - Capital Outlays:**

Capital outlays are recorded as expenditures in the current fund and as an addition to fund balance in the Net Investment in the Plant Fund.

**NOTE 5 - NCAA Revenue Distribution:**

The Intercollegiate Athletics Program received revenues during the year from the NCAA for certain intercollegiate athletic activities. The amount received was calculated by the NCAA in accordance with a distribution formula which is utilized to determine the amount to be received by all participating institutions.

**NOTE 6 - Quack Organizations:**

Southern University-Baton Rouge Campus Intercollegiate Athletics Program is the recipient of contributions to or in behalf of the program established by the Southern University Quarterback Club, East Baton Rouge Area Chapter, Inc. (the Quarterback Club). The University was informed by appropriate management of the organization that the financial statements for the Quarterback Club have not been completed. As such, the University was unable to provide a schedule of revenues and expenditures for this outside organization as of June 30, 1997.

**NOTE 7 - Scholarship Expense:**

The total scholarship expense per the statement of revenues and expenses represents all athletic scholarships disbursed during the Fall 1996, Spring and Summer, 1997 semesters.

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MEMBER OF TERRALION CPAs  
ACCREDITED BY THE AICPA  
ACCREDITED BY THE AICPA  
MEMBER OF TERRALION CPAs

**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES -  
INTERNAL CONTROL OVER FINANCIAL REPORTING  
FOR THE INTERCOLLEGIATE ATHLETICS PROGRAM**

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Dr. Leon Taylor, II, President  
Southern University System  
Baton Rouge, Louisiana

We have performed the procedures enumerated below, which we agreed to by the management of Southern University - Baton Rouge Campus (the University), solely to assist the users in evaluating management's assertion that the University maintained an effective internal control over financial reporting for the Intercollegiate Athletics Program as of June 30, 1993, and included in its representation letter dated December 23, 1993. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- A. We reviewed the athletic department's organization and the use of internal auditors in the department to ensure adherence to established policies and procedures. We noted no exceptions as a result of this procedure.
- B. We reviewed the flow of information through the accounting system for selected revenues, cash receipts and cash-disbursement transactions. We noted an exception as a result of this procedure which is reported on page 10.
- C. We reviewed and documented the current status of internal control findings noted in prior years. See pages 11 through 14 for such findings and the related current status.

**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES -  
INTERNAL CONTROL OVER FINANCIAL REPORTING  
FOR THE INTERCOLLEGIATE ATHLETICS PROGRAM  
(CONTINUED)**

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Dr. Leon Turner, II, President  
Southern University System

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the President, his designees and authorized representatives of the NCAA and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

*Bruno & Tervalon*  
**BRUNO & TERVALON**  
CERTIFIED PUBLIC ACCOUNTANTS

December 22, 1997

**SOUTHERN UNIVERSITY-BATON ROUGE CAMPUS  
INTERCOLLEGIATE ATHLETICS PROGRAM  
AGREED-UPON PROCEDURES ENGAGEMENT  
SCHEDULE OF CURRENT FINDINGS  
JUNE 30, 1997**

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**SCHEDULE OF CURRENT FINDINGS**

**1. SHORTAGES IN TICKET COLLECTIONS -  
FOOTBALL ATHLETIC REVENUE**

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During the course of our performing agreed-upon procedures to the activities of Southern University at Baton Rouge Athletics Program (the University), it was brought to our attention by officials of the University that approximately \$19,333 in ticket sales were not collected, deposited and reported in the University's accounting records.

Specifically, \$14,775 represents shortages in Bayou Classic ticket collections, and \$1,460 and \$5,281 represent shortages in a football game and seasonbooks, respectively.

The Internal Auditor has determined specific reasons for the shortages and has made the following recommendations:

- o All shortages should be investigated by the proper authorities;
- o Adequate internal control procedures and policies should be developed and implemented to ensure that all ticket sales are properly accounted for;
- o Employees should be properly trained; and
- o Customer's accounts which appear to be improperly debited from the seasonbook orders should be investigated and corrected.

We concur with the recommendations and believe that management of the University should take the necessary steps to implement them.

**SOUTHERN UNIVERSITY-BAYOU BOUGE CAMPUS  
INTERCOLLEGIATE ATHLETICS PROGRAM  
AGREED-UPON PROCEDURES ENGAGEMENT  
SCHEDULE OF PRIOR FINDINGS  
JUNE 30, 1997**

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**SCHEDULE OF PRIOR FINDINGS**

**I. BAYOU CLASSIC TICKET SALES**

We noted during our performing agreed-upon procedures to the accounting records of the Southern University-Baton Rouge Campus' Intercollegiate Athletics Program that management of the Baton Rouge Campus had not maintained an adequate internal control structure over the distribution and collection of ticket sales for the 1995 Bayou Classic. Specifically, the University had not received payment for \$17,050 in ticket sales for the 1995 Bayou Classic prior to June 30, 1996.

We recommend that management of the Baton Rouge Campus maintain complete and accurate records on tickets, and timely verify the accuracy of the settlement of revenue generated from the Bayou Classic football game.

**CURRENT STATUS**

During the year ended June 30, 1997, the University received the \$17,050 in ticket sales for the 1995 Bayou Classic and additionally, received all ticket sales due from the 1996 Bayou Classic on a timely basis.

**SOUTHERN UNIVERSITY-BATON ROUGE CAMPUS  
INTERCOLLEGIATE ATHLETICS PROGRAM  
AGREED-UPON PROCEDURES ENGAGEMENT  
SCHEDULE OF PRIOR FINDINGS, CONTINUED  
JUNE 30, 1997**

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**SCHEDULE OF PRIOR FINDINGS, Continued**

**2. BATON CLASSIC REVENUE**

During the course of performing our agreed-upon procedures to the activities of Southern University in Baton Rouge athletic program, (the University) it was brought to our attention by officials of the University that approximately \$20,280 in cash receipts had been erroneously recorded as a reduction in accounts receivable for the 1992 Baton Classic. It was determined by the University that such funds were revenue amounts collected for the 1993 football season.

As a result, the University appears to have a shortage in cash collections totaling \$20,280 that is applicable to the 1992 Baton Classic.

We recommend that the University review these matters and that the results of the review be communicated to appropriate management and the Legislative Auditor.

**CURRENT STATUS**

This matter was resolved by court action with the former ticket manager being ordered to make restitution to the University in the amount of \$43,000, which is payable in installments as ordered by the Court.

**SOUTHERN UNIVERSITY-BATON ROUGE CAMPUS  
INTERCOLLEGIATE ATHLETICS PROGRAM  
AGREED-UPON PROCEDURES ENGAGEMENT  
SCHEDULE OF PRIOR FINDINGS, CONTINUED  
JUNE 30, 1997**

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**SCHEDULE OF PRIOR FINDINGS, Continued**

**3. TICKET STOCK PAPER**

We noted during the course of performing our agreed-upon procedures that appropriate University personnel had not adhered to established procedures and performed a periodic inventory of unused pre-numbered ticket stock paper.

Additionally, we noted that appropriate University personnel had not established procedures to reconcile sold ticket stock paper to actual sales reported per the internal sales reports.

We recommended that management adhere to established procedures with regard to periodic inventories of unused pre-numbered ticket stock paper. Additionally, we recommended that management develop procedures to ensure sold ticket stock paper is reconciled to the internal sales report.

**CURRENT STATUS**

The University is continuing the process of developing appropriate procedures to ensure that periodic physical inventories are performed and sold ticket stock paper is reconciled to actual sales reported per the internal sales report.

**SOUTHERN UNIVERSITY-BAYON ROUGE CAMPUS  
INTERCOLLEGIATE ATHLETICS PROGRAM  
AGREED-UPON PROCEDURES ENGAGEMENT  
SCHEDULE OF PRIOR FINDINGS, CONTINUED  
JUNE 30, 1997**

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**SCHEDULE OF PRIOR FINDINGS, Continued**

**4. THEFT OF GAME REVENUES**

During the course of performing our agreed-upon procedures to the activities of Southern University at Baton Rouge Athletic Program, for the years ended June 30, 1993 and 1992 it was brought to our attention by officials of the University that approximately \$4,843 and \$2,500 respectively, of proceeds received from basketball athletic events were stolen from the athletic department.

We recommend that the University continue to take the necessary steps to ensure the timely completion of the investigations, and that the results of the investigations be reported to appropriate management and the Legislative Auditor.

**CURRENT STATUS**

The University's Police Department has completed the investigation of the theft of \$2,500 and the University has received reimbursement of \$2,500 from the insurance carrier. The University is currently interacting with the District Attorney's Office to conclude the investigation of the \$4,843 theft. However, the University has received reimbursement in the amount of \$4,183 from the insurance carrier after application of the insurance deductible totaling \$290.



**de Torsion**ALBERT S. TORSION, CPA  
ALBERT S. TORSION, JR., CPA  
RICHARD J. SHERIDAN, CPA

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES -  
COMPLIANCE WITH STATE LAWS AND REGULATIONS**

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Dr. Leon Tarver, II, President  
Southern University System  
Baton Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of Southern University - Baton Rouge Campus (the University), solely to assist the users in evaluating management's assertions about the University's Intercollegiate Athletics Program's compliance with state laws and regulations during the period July 1, 1996 through June 30, 1997 and about the effectiveness of the University's Intercollegiate Athletics Program's internal control over compliance with the aforementioned compliance requirements as of June 30, 1997, and included in its representation letter dated December 22, 1997. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings were as follows:

- A. We reviewed and tested representations made by management in the Louisiana Systems Survey and Compliance Questionnaire which related to the operations of the Intercollegiate Athletic Program. We noted no exceptions as a result of this procedure.
- B. We reviewed the Athletic Department's compliance with state travel regulations and competitive bid requirements by randomly testing expenditure transactions. We noted no exceptions as a result of this procedure.

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES -  
COMPLIANCE WITH STATE LAWS AND REGULATIONS  
(CONTINUED)**

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Dr. Louis Tarver, II, President  
Southern University System

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the President, his designees and authorized representatives of the NCAA and should not be used by those who have not agreed to the procedures and takes responsibility for the sufficiency of the procedures for their purposes.

*Bruno & Tervalon*  
**BRUNO & TERVALON**  
**CERTIFIED PUBLIC ACCOUNTANTS**

December 12, 1997

**SOUTHERN UNIVERSITY - BATON ROUGE  
INTERCOLLEGIATE ATHLETICS PROGRAM  
AGREED-UPON PROCEDURES ENGAGEMENT**

**EXIT CONFERENCE**

An exit conference was held to discuss the report. Those in attendance were as follows:

**SOUTHERN UNIVERSITY - BATON ROUGE CAMPUS**

|                       |    |   |
|-----------------------|----|---|
| Dr. Leon Turner, II   | -- | President                                 |
| Mr. Edward B. Jackson | -- | Executive Vice-President &<br>Provost     |
| Mr. Toler E. White    | -- | Vice-President of Finance &<br>Controller |
| Mr. Ralph Slaughter   | -- | Deputy Vice-President of Finance          |
| Mr. Randal McClintock | -- | Associate Comptroller                     |
| Ms. Gloria Thompson   | -- | Internal Auditor                          |
| Mr. David Hawkins     | -- | Ticket Office Director                    |
| Ms. Geraldine Bennett | -- | Assistant Associate Comptroller           |

**BRUND & TERVALON, Certified Public Accountants**

|                          |    |                |
|--------------------------|----|----------------|
| Mr. Michael B. Brune     | -- | Partner        |
| Mr. Edward Phillips, Jr. | -- | Senior Manager |
| Mr. Sean Brune           | -- | Audit Senior   |

*Brund & Tervalon*  
**BRUND & TERVALON**  
**CERTIFIED PUBLIC ACCOUNTANTS**

December 22, 1997

**Brund** CERTIFIED PUBLIC ACCOUNTANTS  
**& Tervalon**