1010-04-1019-10

GRAMBLING STATE UNIVERSITY

INTERCOLLEGIATE ATHLETICS PROGRAM AGREED-UPON PROCEDURES ENGAGEMENT

FOR THE YEAR ENDED JUNE 30, 2001

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TABLE OF CONTENTS

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED APPON PROCEDURES TO THE ACCOUNTING RECORDS	1
SCIEDULE OF REVENUES AND EXPENDITURES FOR THE YEAR ENDED JUNE 30, 2001	4
NOTES TO THE SCHEDULE OF REVENUES AND EXPENDETURES	5
INDEPENDENT ACCOUNTANTS' REFORT ON APPLING ACRUID-LINCE PROCEDURIS - INTERNAL CONTROL OVER PRANCIAL REFERENCE PROCESSION - ATHERING PROCESSION	10
INDEPENDENT ACCOUNTANTS REPORT ON APPLYING AGREED-UPON PROCEDURES - COMPLIANCE WITH STATE LAWS AND REGULATIONS	13
INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-LIPON PROCEEDURES TO THE PINANCIAL STATEMENTS OF AN OUTSIDE ORGANIZATION	14
SCHEDULE OF FROM YEAR FINDINGS	17
EXIT CONFERENCE	21

PAGE



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

Dr. Neari Warner, Acting President Granthing State University Crambling, Lonisiana 71345

A processing we have partnersed a approximate processing a measurement below. The observation of the processing of the fit constraints the fit constraints of the density of the fit constraints of the density of the

 We agreed the revenue and expenditure amounts per the Schedule of Revenues and Expenditures for the year ended June 30, 2001 to the unsolited recent ledeer and used to exercision.

> 6/601715304111106 all Not A State 2017020, 1A 15227 p.010240-0003 AM p.01024000 1.0004 An elementational come

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

Dr. Neari Warner, Acting President Grandling State University Page 2

- We verified intensis reported to taket take by revisioning opposition deconstruction (i.e. soles, report, receipts, etc.), catacitating the number of ixides solid by references to the dislar price and comparing measures each take to the first low office attenues and we wonded engineting cataly receipts, and the output of the statement internet which take \$655,064, we were multiply to receive the first fifteence.
- C. We agreed the mnounta reported to game guarantee eventors and expenditures to the University's contract with other Universities and additionally, we would appendix and meetings and each distancements accordingly. We medition eccentrism an usual of this recordance.
- We agreed NCAA distributions and other miscellaneous revenues to amplicable supporting documentation and noted no excertions.
- We obtained and compared the payroll associate for athletic employing per the hear 50, 2019 and 2020 subsidiary solution for Damaings and Printign Benefits. (the Schedule): We reviewed sampled supporting personal action forms for appropriate apprendix for the related mages and Princip benefits increases on decreases and noted to exceptions as a result of this precedure. Also, we recorder the constants ere of the Schedule to the maniford power location location.
- We vouched a madom sample of expenditure amounts and reviewed the related psychology documents, invoices and cancelled checks. We noted to exception as a rought of this procedure.

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

(CONTINUED)

Dr. Naari Warner, Acting President Granthing State University Pres: 3

We were not capped to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the specified element, account, or item. Accordingly, we do not express such on opinion. Had us patterned additional procedures other statistics (right has come to one statistic that would have been readed to so.

This report is intended solidy for the information and tree of the arting Possidert, her designees and antherized representatives of the National Collegiate Abbeirs Association and in our interview to be and download by anyone other than there appendix particle parties.

Bruno + Junglon LLP

CERTIFIED PUBLIC ACCOUNTANTS

December 31, 2001



perring Processes perring Processes Oneneines Raa Appropriations (20TE 7) Raa Approx.	Defend 1000111111111111111111111111111111111	Breac Creats Anima 5 CN 064	No.	1000000 100000000000000000000000000000	2002/2002	Sau-Program Saudis Saudis (1991)66 (1991)66	2007 2007 2007 2007 2007 2007 2007 2007
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GRAMIILING STATE UNIVERSITY INTERCOLICATE ATHLETICS PROGRAM ACREEDILICATE ATHLETICS PROGRAM NOTES TO THE SCHEDULE OF REVEAUSE AND EXTINUITIONES FOR THE YEAR UNDER JUNE 30, 2010

NOTE1 - Organization

Granabling State University (GSU) which is located in Granbling, Lewisinos is an institution of higher education formed in 1991.

The University in a component unit of the State of Louisians within the exactive branch of government and is governed by the University of Learniam Betrod Sepervices under the direction of the Board of Reperts. The ansata budget of the University and any proposed theory in 0 fegree programe, or departments of Instance, eds., equive the recommendations of the University of Learniam Board of Supervisors and the approval of the Learniam Branch (Heartin).

The University has an conductor of approximately 4,316 students and is according by the Southern Association of Colleges and Sobools and the National Council for Accordington of Taulties Effortient.

The University operates the following Intercellegiste Addition Programs:

- Feetball:
- Beslethall (non and wence);
- Rasabali
- Terrais (reen and worreen's
- Gelf (nem and worrem);
- Track (men and secreen);
- Velleybell (worsceld
- Seffeil (women); and
- Boyling (sympa).

GRAMBLING STATE UNIVERSITY INTERCOLLEGATE ATHLETICS (PROGRAM AGREED-UPON PROCESSINGS INCAREMENT NOTES TO THE SCHEDULG OF REVENUES AND EXPREDITURES CONTINUED FOR THE STAR ENDER DRUE 30, 2001

NOTE 2 - Summary of Significant Assembling Policies

flatin of Reporting

The tecompanying Schedule of Revenues and Dependitures (the Schedule) for the followed against Addition Program has been prepared in the format schedule in the NCAA Awale. Guide. The purpose of the Schedule is the present a summary of has a set thicks of Grandhing Stare University for the year ended June 319. 2001. Which roles as its intercending and white its.

Because the Schedule presents only a selected perior of the activities of the University, it is not intended to and does not present either the function pentions, changes in faul balances or the current fund's revenues, expenditors and other changes of the University.

The component unit financial statements were not andred by the State of Lonisiana Lapidation and/ore for the year ended have 36, 2001.

The accounting principles followed by the University in preparing the accompanying Schedule are as follows:

Fund Accessing

The records of the University are nativated in accordance with the principles of find accounting moder which research for various preprints are classified into family according to specified activities or objectives. Fluxually transactions of family howing similar efficience on the out and properly find agrees. The samilation of the Intercollogian Athletics Programs no reported in the wavefaced materiative accord fand, according on acpointed in the wavefaced materiative accord fand, according on according to the same factor of the Intercollogian Athletics Programs no reported in the wavefaced materiative accord factor according on according to the same factor.

GRAMBLING STATE UNIVERSITY INTERCOLLEGITE ATHLETICS PROGRAM AGREED-UPON PROCEDURES INGAOEMENT OTHE SCHEDULE OF REVENUES AND EXPENDITORI CONTINUED

FOR THE YEAR ENDED JUNE 33, 2001

NOTE 2 - Summary of Significant Accounting Policies, Continued.

o Basis of Accessing

The Schedule of Revenues and Expenditation for the Intercelegates Affection Strepane has been prepared in it the accimulationis of necessaring, and is accordance with generality necessarily amount of the compatibility of the second strengthenergy and annexes reduced outlines and focus and floady salaries and salard benefits for Janua 50, 2001 are not screenistic has use definered in the susceeding version.

The preparation of the Schedule of Revenues and Expenditores in conferently with generally accepted accounting principles requires management to make existing accan also serverizes that affect the experient accounts of a Willier from those entities the reporting period. Actual works could affect from those entities entities.

To the extent that current funds are used to finance plant ossets, the amounts to provided are accounted for an economiditates.

NOTE 3 - Capital Orders:

Capital outlays are recorded an expanditures in the current dard and an an addition to final balance in the Net Investment in Plant Fund.

GRAMMELING STATE UNIVERSITY INTERCOLLEGATE ATHLETICS PROGRAM AGRIED-HTON PROCEDURES ENGLGENTONT NOTES TO THE SCHEDULE OF INVENUES AND EXTENDITURES, CONTINUED FOR THE VERICE RUDED LUNE 10, 2011

NOTE4 - State Appropriation

Grandling State University is a publicly supported institution of higher education. As a state university, operations of the University's programs are funded through sensed lopping appropriations made by the Louisian Legislature.

State oppropriations as above on the Schedule of Revenues and Expenditors: for intercollegine Athletics represents the State appropriation brokgeted for the University's intercolleging athletic regeneration for the year ended Janu 36, 2001.

NOTE 5 - Taket Sales:

Takiet sale novemes include the not proceeds received for participating in the Chaoles, and the green revenue for all home games. All revenues received and expenditures disbusted for the Classic games were deposited to and disbusted from Systems fand accounts.

NOTE 6 - BANTA Choose:

The revenues received and expanditures diabarned for the Hayou Chanic are also deposited to and diabarned form a System Find necessar. The answart reflected is the Schedules of Revenues and Expenditures for ticket sales expression the answart reflected is the Barou Classic and sense same

GRAMMELING STATE UNIVERSITY NTERCOLLECTATE ATHLETICS FINGGRAM AGRETIS-UTON FROCENISS ENGAGEMENT NOTES TO THE SEMIJULIC REVENUES AND EXTENDITURES, CONTINUED FOR THE TEAK HONDO JUNE 39, 3001

NOTE 7 - Quiside Oceanientione:

Guarding State University's Intercollegiste Athletics Prepares is the receiptient of contributions to set its behalf of the program by the Generalizing University Athletic Foundation (the Athletic Foundation) and other affiliated outside organizations. The franceid antivities of the Athletic Foundation for the year coiled lates 32, 2001 were movined to the University.

NOTE 8 - NCAA Revenue Distribution:

The Intercollegine Athletics Program received revenues during the year fram the NLAA for extrain intercolleging adults and relations. The anomal received was exhembed by the INAAA is acconduce with a distribution forestable which is officed to determine the amount to be anothed to all participating institutions.



Mehari h. Imme, OPP Mehr A. Browne, a., OPP Webb J. Most. a., OPP

INDEPENDENT ACCOUNTANTS REPORT ON APPLYING AGRIED-URON PROCEDUBLS INTERNAL CONTROL OVER FINANCIAL REPORTING FOR THE INTERCOLLIGIATE ATHLETICS PROGRAM

Dr. Neari Warner, Arting President Grambling State University Grambling, Louistann, 71245

We have professed by prevention consensus to him, which we graph of by the management of Constanting bind to benefit and by monitol scores investigations of constanting weights Constanting their benefits and the other states of the state of the states of the states of the binnership is an expension of the states of the states of the states of the Address to properly the states of the states of the states of the states of the address of the states of the states of the states of the states of the address of the states of the states of the states of the states of the address of the states of the states of the states of the states of the address of the states of the address of the states of the address of the states of the address of the states of the address of the states of the

Our procedures and Endings are as follows:

- We reviewed the utbletic department's organization and nated the following:
 - The Diffee of Business Service ()icket office) is earcounly responsible for selling tickets for all subjects events, recording the revenue received from such events and reconciling all game income, which represents a back of separation of duries.
 - The staffing of the Office of Business Services (tidot office) was indecastic to recei the following office cognitements:

- Planning and supervising athletic towel needs;
- Processing medical bills for athletics;
- Selling pame tickets;
- Monitoring departmental expenditories;
- -- Coordination cartain athletic events; and
- Recording affectic event means.
- A periodic investory of smoold pre-manifered ticket steek paper and intenal audits of addetic tides sales were not performed during the year ended June 20, 2001.
- We reviewed the flow of information through the accounting spraces for mathemly achecied revenue, cash receipts and cash chabracement transactions. As a result of this precedence, we noted that transactions were not being around to chanilled in the annexed before.

We were not engaged to, and doil net, perform on counteration, the objective of which would, be the coperation of an option on the effectiveness of internal control over framedia reporting. Accordingly, we for net everyon such an option. If low operational odditional procedures, other matters might have eens to our attention that would have been reported to you.

This report is intended solely for the information and use of the acting President, her designees and anthenized representatives of the NCAA and is not intended to be and should not be used by survey of their than these succelled matrice.

Brune & Jawalon LLP

CERTIFIED PUBLIC ACCOUNTANTS

Depender 31, 2001



Andrease hadded: of Control Public Reconstant Positive of Leaders Michael Fr. Daniel, CEP Michael & Newslan, dr. CEP Worlds & Miccol, S., CEP

INDEPENDENT ACCOUNTANTS BEPORT ON APPLYING AGREED-UPON PROCEDURES -COMPLIANCE WITH STATE LAWS AND REGULATIONS.

Th. Neari Warner, Arting President Grandbing State University Grandbing, Leuisiana 71245

We have performed the procedure constrained balars, which were append to By the comparison of Constraining Bank Laboration (2014). Interesting and Anhue constraining the Clinic Structure Data Constraining Science Data (2014). Science Data (2014), Science Data (2014), Science Data (2014), Science Data (2014), Data (2014), Science Data (2014), Science Data (2014), Science Data (2014), Data (2014), Science D

Our procedures and findings were as follows:

A. We reviewed and testad testidits representations multi-by management in free Loahinna Compliance Questionaire (the Questionaire) which related to the opnotions of the Intercoduction which the Streparts. We record that the University hash not complied with Part V Jians 15 of the Questionaite relative to the three submission of the state-of-assumement.

CHIEFE MARTINE LINE AND MARK AND AND A SHEEP POST AND A S

INDEPENDENT ACCOUNTANTS INFORT ON APPLYING AGREED-UPON PROCEDURES -.COMPLIANCE WITH STATE LAWS AND REGULATIONS... (CONTINUED)

B. We reviewed the Athletic Department's compliance with state tawa's segulations and competitive bid requirements by and early setting expenditure transactions. We noted no exceptions as a secold of this recordare.

We were not enginged to, and did not, conduct an examination, the objective of which would be the expression of an opticion on the offsetiveness of journal controls over compliance. Accordingly, we do not express rach as optimies. That we performed additional precedence, then matters multi-flave course to use also finds that would have been research to two.

This report is intended solely for the information and use of the acting Possiliure, her designees and antipriced representatives of the NCAA and is not intended to be and should not be used by arguing other than these targeting and the sole.

Breing Klettelou LLP BRUND & TERVALON LLP CERTIFIED PUBLIC ACCOMMENTS

December 31, 2001



13



Monder Accessors builder of Conferences Parks Reconstructures Scotty of Livences Conferences

Michael E. Davis, Gro Michael A. Stranton, Jr., Gro Webb & Must. Jr. (Pr

INDEPENDENT ACCOUNTANTS REPORT ON APPLYING AGREED AIPON PROCEDURES -TO THE FINANCIAL STATEMENTS OF AN OUTSIDE OBLIANIZATION

Dr. Nusri Wenter, Acting President Grandblag State University Occerblag, Logiciana 71245

At your request, we have performed the agreed-upon precedures, as munimized below, which were agreed to by management of Granubing State University (the University), addy sonality on with respect to activities of the Interestigator. Athletics Programs and the Granubing Athletic Foundation (on outside constraintion).

This capparent to apply agreed-spee precedence was performed in accordance who anothes carabiled by the Arsense Insulance of Control Hobis Accordance who artificiancy of the precedence is askey the responsibility of the specifical users of the spreadconceptencity, or enable on precedencities in signification and finance of the precedence before either for the purpose for which this spectra has been requested as for any other purpose. Der monethers and finanza were as of before:

A. We obtained the sinterness of flaurelid position and cash flows and the accompanying intercents of activities of the Granubling University Adhetic Possitabilities (the Foundation) for the year model have 30, 2020, 1020, 104th that been multited by other independent auditors who expressed as unspatialised optimies on three statements.

14

ADDE TETES MET PER A MENT PART AND A TRADE DAME THE ADDE AND A TRADE AND A TRADE DAME THE ADDE AND A TRADE AND A T

BIDDPENDENT ACCOUNTANTS REPORT ON APPLYING ACREED UPON PROCEDURES -TO THE FINANCIAL STATEMENTS OF AN OUTSIDE OR GANIZATION

We were not suggested to, and fild not perform an audit, the objective of robich would be the expression of an opticism on the specified attracess, accesses, or items. Accordingly, we do not express nuclei an opticism. That we performed additional procedures, other matters enight, how come to own attention that would have been created to you.

This report is tenential solvely for the information and user of the acting President, herdesignees and automized representatives of the National Collegine Athletic Association and is not increaded to be and should not be used by aurone other than these receiving users.



CERTIFIED PUBLIC ACCOUNTANTS

December 31, 2001



15

ERAMELING UNIVERSITY ATTELETIC PROVEATION

Streamore of Activities Two Day Year Ended Dans 30, 2000

Support and Revenue						
Development		130		28,840	,	210,310
Jania				23,805		26,855
Stud Van Sale						
Nobels						
Developing Satisfacting Property		MAG		DHUTS:		
Transm						
Change and Administration Expenses						
Chappe in Sin Annu		4350		0.000		02,111
Ether Changes In Fort, Names						
Total Other Charges in Not Activa		014.940		24140		12,217
Total Change in Peri Annik		OBLIES		111,110		9.415
Set stange as all legisting of Yaw		MURH.		3.50		205,040
The Assess as of East of Your	2	105.119	2	111.901	5	25222

Zan Accompanying Plates to Ferradol Statements

GRAMBLING STATE UNIVERSITY INTERCOLEGIATE ATBLETICS PROGRAM AGREED-LIPON PROCEDURES ENGAGINENT SCHEDULE OF FROM YEAR FININGS FOR THE YEAR ENDED JUNE 33, 2007

 Independent Account ants' Report on Applying Agreed Epon Procedures to the Accounting Records

Releases Section: A

Description of Fluiding: Review annexes nontrined in the Schelder of Revision and Expanditures could not be agreed to the general ledger, as a result of all revision being classified into four review scientific large statistical sectors were not properly elemented in the conversal below.

Juillal Year of Findanz, June 30, 2000

Page Number: Page 1.

Status all limiting (there only Fully Corrected Text of the Connected

Reference Section: 11

Description of Pinding: Amounts contained in the Other Sports Revenue was not properly responded or tanonered by assessmining documentation.

Initial Year of Finders: June 30, 2000.

Page Number: Page 3.

Status of Finding (stock one) Party Connected _____

Not Converted Na Further, Action Newled

GRAMINING STATE UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM AGREED EPON PROTEDURES INCAGEMENT SCHEDULE OF PROTE VEAR FINDENGS FOR THE YEAR INDED JUNE 95, 2001

Reference Sections C.

Beneription of Finding: Amounts reported in the Schodule of Ecvenorus and Expenditures an game passing revenues and expenditures new net properly classified in the general indgre.

Initial Your of Finding: June 33, 2008

Regi Number: Pape 2

Reference Sections 11

Description of Pindings The University could not provide supporting documentation for anarouts recorded as misurifarous company.

Initial Year of Physics: June 33, 2808

Page Number: Dag 2

Partially Connord	ALC: U.S. 1997	No Further Action Needed	

Echanges Sections 1

Desireption of Finding: The University could not provide supporting documentation for five (5) out of preservitive (15) manufations soluted for testing.

Initial Year of Finding: Jone 30, 2000

Trage Number (here Single Audit Report: Data.)

Not Conversel
No Porther Action Needed

18

GRAMBLING STATE UNIVERSITY INTERCOLEGIATE ATHLETICS PROGRAM AGREED UPON PROCEDURES ENGAGEMENT SCHEDULE OF PRORE YEAR FINDINGS FOR THE YEAR UNDER JUNE 34, 2001

Independent Accountants' Report on Applying Agreed Upon Procedures Internal Control over Disascial Reports The the Internalization Athletics Program.

Reference Section: A

Description of Findings: The Office of Findings Zervices Index a proper supropriot of divisor, and a periodic investory of small pre-combened Solect stock paper and internal andris of addrise their soles over and werformed interior the vore.

Initial Year of Pirahine: June 30, 2000

Page Number Page 10-11

Broadplane of Brannes: The University is in the process of comparisonics as well as evoluting, the antifung evolution of the Ablicht Branness Dillers. Subsequents in the evolutions of the Evolutions Office, proceedings will be implemented to properly segregate devices. The University is after in the processor of astronpting to hits an informal additer, whose responsibility will be to inversitive the blacks much assess and conduct information addite of addition to the source.

See for ensured year's finding located at the Independent Accountants' Report on Applying. Approx/Upon Proceedants – Internet Contents over Financial Reporting for the Internalingian Address Processor – Society A. GRAMILING STATE UNIVERSITY INTERCOLLEGIATE ATHLETICS FROGRAM AGREED-UPON PROCEDERIS ENGAGEMENT SCHEDULE OF PRIOR TEAR FININGS FOR THE YEAR STADED JUNE 36, 2001

Independent Accountinut, 'Report on Applying Agreed-Upon Procedures - Compliance with State Lans and Repolations.

Reference Section: A

Beneription of Floding: The University was not in exceptioner with Part V of the Questionnairy relative to Accounting, Auditing, and Frequencial Reporting Laws.

Initial Your of Findleg: June 30, 2008

Pear Number: Date 33

Busaripiton of Markos The University has not complied with Part, V of the Questionaire relative to the Earthy submission of the Assenth/Stein Procedures Transconterio.

Soo the current year's finding located at the Independent Accountants' Report on Applying Agreed-Upon Proceederus - Compliance with State Laws and Regulations function A.

GRAMBLING STATE UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM AGREED-UPON PROCEDURES ENGAGEMENT

EXIT CONFERENCE

An exit conference was held with representatives of the University. Those individuals participating were to follows:

GRAMBLING STATE UNIVERSITY

Mr. IHIty Owens	Vice President of Finneed
Ms. Phyllis Spragin	 Comptroller
Mr. Albert Donais	Athletic Director

BRUNO & TERVALON LLP, CERTIFIED PUBLIC ACCOUNTANTS

Mr. Libeard Phillips	Senice Manager

Brune & Jervelow LAP

CERTIFIED PUBLIC ACCOUNTANTS

December 31, 2001



GRAMBLING STATE UNIVERSITY CORRECTIVE ACTION PLAN INTERCOLLEGATE ATHLETICS PROGRAM AGREED-UPON PROCEDURES ENGAGEMENT JUNE 30, 2001

1. BAYOU CLASSIC REVENUE DIFFERENCE

CONDITION

The independent Auditors noted that the Bayess Classic revenue reported in the stranged ladger differed by 56,540 from the authement ataloguent.

UNIVERSITY COBRECTIVE ACTION.

Granddag State University (the University) is containing the process of recording the noted differences. The records of the recordington will be provided to the Localable dashine and the Independent Auditor.

2. SEPARATION OF DUTIES/INADEQUATE STAFFING

CONDITION

The independent Auditors noted that inadequate separation of clubes and usaling estated in the Office of Business Beyelens.

INIVERSITY CORRECTITE ACTION:

The University will review the conditions and determine whether indequate staffing and a lack of sequention of during with.

3. INVENTORY OF TICKET STOCK

COMPETION:

The Independent Auditors noted that a periodic investory of smoold pre-mandemed ticket stock paper and internal works of addetic triast sales were not performed.

UNIVERSITY CONRECTIVE ACTION:

The University will utilize the internal Auditor to perform periodic measures of unodd triast stock and audits of athletic tokat sales.

4. CLASSIFICATION OF TRANSACTIONS

CONDITION

The independent Auditors noted that certain revenue, cash receipts and cash debaatements inananchers, were not being properly classified in the general john-

UNIVERSITY CORRECTIVE ACTION:

The University will achieve to multilated procedures and ensure that accessing transactions are properly classified in the general ledger.

5. TIMELY ISSUANCE OF AGREED-UPON PROCEDURES ENGAURMENT

CONDITION:

The Independent Auditors noted that the Agreed-upon Procedures Engigement was not completed and instant tamby.

UNIVERSITY CORRECTIVE ACTION:

The University will effort to established proceduces and ensure the Agreed-upon-Procedures Ensurement is completed and second sizely.