

Specialized Compliance Audits

The specialized audits are in-depth reviews of selected areas of an institution's compliance program. Many institutions undertake routine department-wide compliance audits utilizing conference, institutional, or state auditors or compliance personnel. These audits frequently are general in nature and review all aspects of the athletics program. However, more detailed compliance audits often are needed in order to determine the extent of an institution's compliance efforts in a certain area or whether violations may be occurring.

The following are possible specialized audits provided by TCG with a brief explanation of each:

- **Academic Support Services** — This would include a review of the expenditures to mentors, tutors, counselors, etc., a review of the internal procedures within the support unit, compliance with the institution's academic standards or policies. This also would include interviews with a representative sample of employees and student-athletes and a review of a sample grade change, late admissions, drop/add, or other similar forms.
- **Non-Scholastic/Pre-College Expenses/International Recruiting Areas** — This is a targeted review of certain segments of the recruiting population, including a review of the involvement of all men's and women's basketball prospects in non-scholastic involvement, and certain pre-college expenses. It also could include a review of the international basketball activities of certain international prospects.
- **Booster Groups** — An analysis of the groups' policies and procedures and interactions with the athletics department. This includes a review of the income and expenditures for each booster group and on-site discussions with selected booster group officials to ensure knowledge of NCAA legislation and university procedures.
- **Long-Distance Learning Courses** — A representative sample of courses that were utilized to determine eligibility is reviewed. This may include on-site discussions with an instructor and discussions with university certification officials, the involved student-athlete, etc.
- **Sports Wagering** — This includes interviews in the community with law enforcement and other officials to identify potential problem locations and individuals for an institution. Examination of the institution's monitoring efforts in the area also is undertaken.
- **Financial Audit Analysis** — An analysis of the results of the Bylaw 6.2.3.1 audit is undertaken focusing on specific compliance-related recommendations. This includes recommended changes in the audit format to increase its uses as a compliance instrument, identification of possible violations, etc.
- **Student-Athlete Employment** — A representative sample of several student-athletes' employment is reviewed, including on-site conversations with supervisors, comparison of hours worked versus class schedule, workout times, etc.