Crowe LLP
Independent Member Crowe Global

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February 12, 2026

Mr. Alexander N. Cartwright, President
University Of Central Florida
4000 Central Florida Boulevard
Orlando, Florida 32826

Dear Mr. Cartwright:

This letter agreement confirms the arrangements for Crowe LLP (“Crowe” or “us” or “we” or “our”) to provide the professional services, as more fully set forth herein (the "Services"), and the deliverables set forth herein (the "Deliverables") to University Of Central Florida (“you”, “your” or “Client”). The attached Crowe Engagement Terms, and any attachments or addenda thereto, are an integral part of this letter agreement and are incorporated herein by reference (collectively, the letter agreement, Crowe Engagement Terms, and any attachments or addenda are defined as the “Agreement”).

Crowe will apply agreed upon procedures regarding compliance with NCAA requirements as outlined in Attachment A for Client from information you provide. The intended purpose of the engagement is to assist you in evaluating whether the statement of revenue and expenses of the intercollegiate athletics programs is presented in compliance with the NCAA Constitution Article 36.2.4.173 for the year ended June 30, 2026. Client is responsible for compliance with NCAA Constitution Article 36.2.43.17.

PROFESSIONAL SERVICES

Our Responsibilities

The agreed-upon procedures will be performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. Because these procedures will not constitute an examination or review, the objective of which would be the expression of an opinion or conclusion on the University’s compliance with the NCAA Constitution Article 6.2.3.1 during the year ended June 30, 2026, we will not express such an opinion or conclusion.

We have no obligation to perform any procedures beyond those agreed to by you and the NCAA and have been acknowledged to be appropriate for your purposes. If we were to perform additional procedures, other matters might come to our attention that would be reported to you. It is understood that we will prepare a report reflecting our findings of the procedures for use by you and the NCAA. We make no representations as to the adequacy of these procedures for your or the NCAA’s purposes.

If you decide that additional procedures are needed, we will discuss those with you. It is customary for us to document such revisions by an addendum to this letter. If you wish to add specified users of the report, we will require that you provide, at the conclusion of the engagement, written representation that you have obtained the specified users’ agreement to the procedures and acknowledgement that the procedures performed are appropriate for their purposes.

The agreed-upon procedures do not contemplate obtaining the understanding of internal control or assessing control risk, tests of accounting records and responses to inquiries by obtaining corroborating evidential matter, and certain other procedures ordinarily performed during an examination. Thus, this engagement does not provide assurance that we will become aware of significant matters that would be disclosed in an examination. Client agrees not to rely on our engagement to disclose errors, fraud or illegal acts that may exist. However, we will inform you of any significant errors that may come to our attention. Our engagement will not enable us to address legal or regulatory matters or abuses of management discretion, which matters should be discussed by you with your legal counsel. You are also responsible for the accuracy and completeness of the information provided to Crowe for purposes of this engagement and for timely updating such information. Because of the importance of such information to our engagement, you agree to waive any claim against Crowe and its personnel for any liability and costs relating to or arising from any inaccuracy or incompleteness of information provided to us for purposes of this engagement.

Our procedures and work product are intended for the benefit and use of you and the NCAA. This engagement will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party. The working papers for this engagement are the property of Crowe and constitute confidential information.

If, for any reason, we are unable to complete the agreed-upon procedures, we will not issue a report as a result of this engagement.

Although some professionals assigned to the engagement may have a Juris Doctor, an L.L.M., or other law degree, Crowe and its personnel do not practice law and have not been engaged to provide any legal advice. You acknowledge and agree that neither Crowe nor any of our personnel will be asked or engaged to provide any legal advice in providing any services to you.

Client's Responsibilities

The agreed upon procedures are listed in Attachment A. You agree to the procedures included in Attachment A and acknowledge that the procedures are appropriate for the intended purpose of the engagement.

In addition to your use, other specified parties including the NCAA will be requested by you to agree to the procedures and acknowledge that the procedures performed are appropriate for their purposes.

You agree to provide a written representation letter at the conclusion of the engagement, including a representation that you have obtained from all necessary other parties agreement to the procedures and acknowledgement that the procedures performed are appropriate for their purposes. Because of the importance of the written representations to this engagement, you agree to release Crowe and its personnel from any liability and costs relating to our services under this letter attributable to any misrepresentations by you, the engaging party.

The Client is responsible for providing to us, on a timely basis, all information of which you are aware that is relevant to this agreed-upon procedures engagement. The Client is also responsible for providing such other additional information we may request for the purpose of this engagement, and unrestricted access to persons within the Client from whom we determine it necessary to perform the agreed-upon procedures.

Other Matters

Our report is expected to be restricted to your use and the use of the NCAA.

Although the actual language of our report may change as a result of our procedures, we presently expect our report on the agreed-upon procedures to read as follows:

> We have performed the attached procedures, which were agreed to by the President of University of Central Florida ("the University"), and the National Collegiate Athletic Association ("NCAA") solely to assist the specified parties in evaluating the University's compliance with the NCAA Constitution Article 6.2.3.1 during the year ended June 30, 2026. The University's management is responsible for the Schedule of Revenue and Expenses of intercollegiate athletics operations ("Schedule") and the Schedule's compliance with those requirements.
>
> University of Central Florida has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the University's compliance with the NCAA Constitution Article 6.2.3.1 during the year ended June 30, 2026. We make no representation regarding the appropriateness of the procedures either for the purpose for which this report has been requested or for any other purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed.
>
> The procedures and the associated findings are contained in Attachment A.
>
> We were engaged by University of Central Florida to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the compliance of the accompanying Schedule of Revenue and Expenses of University of Central Florida intercollegiate athletic programs with the NCAA Constitution Article 6.2.3.1. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.
>
> We are required to be independent of University of Central Florida and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.
>
> This report is intended solely for the information and use of the President of University of Central Florida and is not intended to be and should not be used by anyone other than these specified parties.

FEES

Our fees, exclusive of out-of-pocket expenses, are outlined below.

Description of Services	**Fee Amount**
NCAA Agreed-Upon Revenue and Expense Procedures	$9,700

We will invoice you as our services are rendered.

To offset various overhead expenses associated with providing professional services that are not directly invoiced, a business services fee will be billed at five percent (5%) of total invoiced fees and expenses prior to tax. The business services fee reflects our estimate of costs including but not limited to technology, data security, administrative support, processing support, and other related support on this engagement.

Our invoices are due and payable upon receipt. Invoices that are not paid within thirty (30) days of receipt are subject to a monthly interest charge of one percent (1%) per month or the highest interest rate allowed by law, whichever is less, which we may elect to waive at our sole discretion, plus costs of collection including reasonable attorneys' fees. If any amounts invoiced remain unpaid thirty (30) days after the invoice date, you agree that Crowe may, in its sole discretion, cease work until all such amounts are paid or terminate this engagement.

The fees outlined above are based on certain assumptions. Those assumptions may be incorrect due to incomplete or inaccurate information provided, or circumstances may arise under which we must perform additional work, which in either case will require additional billings for our services. Examples of such circumstances include, but are not limited to:

- Changing service requirements
- New professional standards or regulatory requirements
- New financial statement disclosures
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- Evidence of material weakness or significant deficiencies in internal controls
- Substantial increases in the number of significant deficiencies in internal controls
- Regulatory examination matters
- Change in your organizational structure or size due to merger and acquisition activity or other events
- Change in your controls
- New or unusual transactions
- Agreed-upon level of preparation and assistance from your personnel not provided
- Numerous revisions to your information
- Lack of availability of appropriate Client personnel during fieldwork.

Additionally, to accommodate requests to reschedule fieldwork without reasonable notice, additional billings for our services could be required, and our assigned staffing and ability to meet agreed upon deadlines could be impacted.

Due to such potential changes in circumstance, we reserve the right to revise our fees. However, if such a change in circumstances arises or if some other significant change occurs that causes our fees to exceed our estimate, we will advise management.

Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs, imposed in respect of the Services, any work product or any license, all of which Client agrees to pay if applicable or if they become applicable (other than taxes imposed on Crowe's income generally), without deduction from any fees or expenses invoiced to Client by Crowe.

The Client and Crowe agree that the Client may periodically request Crowe to provide additional services for accounting and reporting advice regarding completed transactions and potential or proposed transactions. The fees for such additional services will be based on Crowe's hourly billing rates plus expenses or as mutually agreed upon between the Client and Crowe.

To facilitate Crowe's presence at Client's premises, Client will provide Crowe with internet access while on Client's premises. Crowe will access the internet using a secure virtual private network. Crowe will be responsible for all internet activity performed by its personnel while on Client's premises. In the event Client does not provide Crowe with internet access while on Client's premises, Client will reimburse Crowe for the cost of internet access through other means while on Client's site.

MISCELLANEOUS

For purposes of this Miscellaneous section, the Acceptance section below, and all of the Crowe Engagement Terms, “Client” will mean the entity(ies) defined in the first paragraph of this letter and will also include all related parents, subsidiaries, and affiliates of Client who may receive or claim reliance upon any Crowe deliverable.

Crowe will provide the services to Client under this Agreement as an independent contractor and not as Client’s partner, agent, employee, or joint venturer under this Agreement. Neither Crowe nor Client will have any right, power or authority to bind the other party.

This engagement letter agreement (the “Agreement”) reflects the entire agreement between the parties relating to the services (or any reports, deliverables or other work product) covered by this Agreement. The engagement letter and any attachments (including without limitation the attached Crowe Engagement Terms) are to be construed as a single document, with the provisions of each section applicable throughout. This Agreement may not be amended or varied except by a written document signed by each party. It replaces and supersedes any other proposals, correspondence, agreements and understandings, whether written or oral, relating to the services covered by this letter, and each party agrees that in entering this Agreement, it has not relied on any oral or written representations, statements or other information not contained in or incorporated into this Agreement. Any non-disclosure or other confidentiality agreement is replaced and superseded by this Agreement. Each party shall remain obligated to the other party under all provisions of this Agreement that expressly or by their nature extend beyond and survive the expiration or termination of this Agreement; provided however, Client shall adhere to Client’s confidentiality obligations contained herein for three (3) years from the effective date of each audit engagement letter. If any provision (in whole or in part) of this Agreement is found unenforceable or invalid, this will not affect the remainder of the provision or any other provisions in this Agreement, all of which will continue in effect as if the stricken portion had not been included. This Agreement may be executed in two or more actual, scanned, emailed, or electronically copied counterparts, each and all of which together are one and the same instrument. Accurate transmitted copies (transmitted copies are reproduced documents that are sent via mail, delivery, scanning, email, photocopy, facsimile or other process) of the executed Agreement or signature pages only (whether handwritten or electronic signature), will be considered and accepted by each party as documents equivalent to original documents and will be deemed valid, binding and enforceable by and against all parties.

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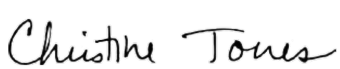
We are pleased to have this opportunity to serve you, and we look forward to a continuing relationship. If the terms of this Agreement and the attached Crowe Engagement Terms are acceptable to you, please sign below and return one copy of this letter at your earliest convenience. Please contact us with any questions or concerns.

(Signature Page Follows)

ACCEPTANCE

I have reviewed the arrangements outlined above and in the attached "Crowe Engagement Terms," and I accept on behalf of the Client the terms and conditions as stated. By signing below, I represent and warrant that I am authorized by Client to accept the terms and conditions of this Agreement as stated.

IN WITNESS WHEREOF, Client and Crowe have duly executed this Agreement effective the date first written above.

University Of Central Florida	Crowe LLP
	
Signature	Signature
Terry Mohajir	Christine Torres
Printed Name	Printed Name
Vice President	Partner
Title	Title
Signed: Tuesday, February 24, 2026	February 16, 2026
Date	Date

Crowe Engagement Terms

Crowe wants Client to understand the terms under which Crowe provides its services to Client and the basis under which Crowe determines its fees. These terms are part of the Agreement and apply to all services described in the Agreement as well as all other services provided to Client (collectively, the "Services"), unless and until a separate written agreement is executed by the parties for separate services. Any advice provided by Crowe is not intended to be, and is not, investment advice.

CLIENT'S ASSISTANCE – For Crowe to provide Services effectively and efficiently, Client agrees to timely provide Crowe with information requested and to make available to Crowe any personnel, systems, premises, records, data, or other information as reasonably requested by Crowe to perform the Services. Access to such personnel and information are key elements for Crowe's successful completion of Services and determination of fees. If for any reason this does not occur, a revised fee to reflect additional time or resources required by Crowe will be mutually agreed by the parties. Client agrees Crowe will have no responsibility for any delays in providing such information to Crowe. Such information will be accurate and complete, and Client will inform Crowe of all significant tax, accounting and financial reporting matters of which Client is or becomes aware.

PROFESSIONAL STANDARDS – As a regulated professional services firm, Crowe must follow professional standards when applicable, including the Code of Professional Conduct of the American Institute of Certified Public Accountants ("AICPA"). Thus, if circumstances arise that, in Crowe's professional judgment, prevent it from completing the engagement, Crowe retains the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product or terminating the engagement or this Agreement in whole or in part.

REPORTS – Any information, advice, recommendations or other content of any memoranda, reports, deliverables, work product, presentations, or other communications Crowe provides under this Agreement ("Reports"), other than Client's original information, are for Client's internal use only to the extent permitted by law, consistent with the purpose of the Services. Client will not rely on any draft Report. Unless required by an audit or other attestation professional standard, Crowe will not be required to update any final Report for circumstances of which we become aware or events occurring after delivery.

CONFIDENTIALITY – Except as otherwise permitted by this Agreement or as agreed in writing by the parties, neither Crowe nor Client may disclose to third parties the contents of this Agreement or any information provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Client's use of any Crowe Work Product (as defined below) will be limited to its stated purpose and to Client business use only. However, Client and Crowe each agree that either party may disclose such information to the extent that it: (i) is or becomes publicly available other than through a breach of this Agreement, (ii) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information, (iii) was known to the recipient at the time of disclosure or is thereafter created independently, (iv) is disclosed as necessary to enforce the recipient's rights under this Agreement, or (v) must be disclosed under applicable law, regulations, legal process or professional standards.

CLIENT-REQUIRED CLOUD USAGE – If Client requests that Crowe access information on a third-party cloud-based system including, without limitation iCloud, Dropbox, Google Docs, Google Drive (collectively, "Cloud Storage"), Client shall ensure that Client or such third-party is in compliance with all applicable laws, protecting the information in the Cloud Storage from any unauthorized access, including without limitation, unauthorized access to the information when in transit to or from the Cloud Storage. Client represents that it has authority to provide Crowe access to information in the Cloud Storage and that providing Crowe with such access complies with all applicable laws, regulations, and duties owed to third parties.

DATA PROTECTION – If Crowe holds or uses Client information that can be linked to specific individuals who are Client's customers ("Personal Data"), Crowe will treat it as confidential and comply with applicable US state and federal law and professional regulations (including, for financial institution clients,

the objectives of the Interagency Guidelines Establishing Information Security Standards) in disclosing or using such information to carry out the Services. The parties acknowledge and understand that while Crowe is a service provider as defined by the California Consumer Privacy Act of 2018 and processes information and pursuant to this Agreement, Crowe retains its independence as required by applicable law and professional standards for purposes of providing attest services and other services. Crowe will not (1) sell Personal Data to a third party, or (2) retain, use or disclose Personal Data for any purpose other than for (a) performing the Services and its obligations on this Agreement, (b) as otherwise set forth in this Agreement, (c) to detect security incidents and protect against fraud or illegal activity, (d) to enhance and develop our products and services, including through machine learning and other similar methods using de-identified data only, and (e) as necessary to comply with applicable law or professional standards. Crowe has implemented and will maintain physical, electronic and procedural safeguards reasonably designed to (i) protect the security, confidentiality and integrity of the Personal Data, (ii) prevent unauthorized access to or use of the Personal Data, and (iii) provide proper disposal of the Personal Data (collectively, the “Safeguards”). Client represents (i) that it has the authority to provide the Personal Data to Crowe in connection with the Services, (ii) that Client has processed and provided the Personal Data to Crowe in accordance with applicable law, and (iii) will limit the Personal Data provided to Crowe to Personal Data necessary to perform the Services. To provide the Services, Client may also need to provide Crowe with access to Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event Client provides Crowe access to Restricted Personal Data, Client will consult with Crowe on appropriate measures (consistent with legal requirements and professional standards applicable to Crowe) to protect the Restricted Personal Data, such as: deleting or masking unnecessary information before making it available to Crowe, using encryption when transferring it to Crowe, or providing it to Crowe only during on-site review on Client’s site. Client will provide Crowe with Restricted Personal Data only in accordance with mutually agreed protective measures. Crowe will reasonably cooperate with Client in responding to or addressing any request from a consumer or data subject, a data privacy authority with jurisdiction, or the Client, as necessary to enable Client to comply with its obligations under applicable data protection laws and to the extent related to Personal Data. Client will reimburse Crowe for any out-of-pocket expenses and professional time (at Crowe’s then-current hourly rates) incurred in connection with providing such cooperation. Client will provide prompt written notice to Crowe (with sufficient detailed instructions) of any request or other act that is required to be performed by Crowe. As appropriate, Crowe will promptly delete or procure the deletion of the Personal Data, after the cessation of any Services involving the processing of Client’s Personal Data, or otherwise aggregate or de-identify the Personal Data in such a way as to reasonably prevent reidentification. Notwithstanding the foregoing, Crowe may retain a copy of the Personal Data as permitted by applicable law or professional standards, provided that such Personal Data remain subject to the terms of this Agreement. and Crowe shall retain all data and records, if retention is required by applicable law. If Crowe uses a third-party provider, Crowe will include terms substantially similar to those set forth in this Data Protection Paragraph in an agreement with such provider.

EMAIL ENCRYPTION – Crowe and Client will each allow opportunistic TLS encryption to provide for secure email communication, and each party will notify the other in writing if it deactivates opportunistic TLS encryption. If Client fails to allow opportunistic TLS encryption, Client agrees that each party may use unencrypted electronic media to correspond or transmit information, and Client further agrees that such use of unencrypted media will not in itself constitute a breach of any confidentiality or other obligation relating to this Agreement. Otherwise, Client and Crowe agree each may use unencrypted electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement.

INTELLECTUAL PROPERTY – Any Deliverables, works, inventions, working papers, output and all other work product conceived, made or created by or on behalf of Crowe through or in connection with the Services under this Agreement (“Work Product”), and all intellectual property rights in such Work Product will be owned exclusively by Crowe. Upon full payment by Client, Crowe grants to Client a non-exclusive license to use for its business purposes any Deliverables, including any other Work Product incorporated in such Deliverables. Crowe retains exclusive ownership or control of all intellectual property rights in any

ideas, concepts, methodologies, data, software, enhanced or derived data, and elements thereof, designs, utilities, tools, models, techniques, systems, Reports, or other know-how that it develops, owns or licenses in connection with this Agreement as well as any enhancements and derivatives to any of the above ("Materials"). Crowe provides the same or similar services to other clients; therefore, Client agrees that nothing in this Agreement shall preclude Crowe from developing for itself, having developed, or developing for others, anything that is similar or competitive with the Work Product. The foregoing ownership will be without any duty of accounting.

CLIENT DATA USAGE – Client shall retain full ownership of all data provided to Crowe by or on behalf of Client in connection with this Agreement, and Crowe will maintain the confidentiality and protection of Client data as set forth in this Agreement. Client warrants that (i) Client has the authority to grant Crowe the right to use the data as set forth in this Agreement, (ii) such data was obtained or collected by Client in accordance with all applicable law, and (iii) the data does not infringe on any intellectual or privacy right of a third party. Client agrees that Crowe may, in its discretion, use any Client information or data provided to Crowe for the purpose of (a) performing the Services and its obligations under this Agreement, (b) as otherwise agreed upon in writing, (c) to further improve or develop our products and services, including through machine learning or other similar methods, or (d) as necessary to comply with applicable law or professional standards. Client grants a limited, perpetual, non-exclusive, irrevocable right to use the data provided by Client to the extent such data becomes a part of or incorporated into any Work Product or Materials.

DATA AGGREGATION – Client agrees that Crowe may, in its discretion, aggregate Client content and data with content and data from other clients, other sources, or third parties ("Data Aggregations") for purposes including, without limitation, product and service development, commercialization, industry benchmarking, or quality improvement initiatives. Prior to, and as a precondition for, disclosing Data Aggregations to other Crowe customers or prospects, Crowe will deidentify or anonymize any Client data or information in a manner sufficient to prevent such other customer or prospect from identifying Client or individuals who are Client customers. All Data Aggregations will be the sole and exclusive property of Crowe.

USE OF THIRD PARTIES IN CROWE OPERATIONS – Crowe uses third-party providers and third-party solutions in the ordinary course of Crowe business operations. Third-party providers and solutions used in the ordinary course of Crowe business operations include without limitation email providers, cyber-security providers, data hosting centers, operating systems, tools with machine learning or artificial intelligence components (including generative artificial intelligence products or services), and other third-party products and solutions used to perform the Services or generate Work Product, or components thereof. Crowe also uses its subsidiaries (owned and controlled by Crowe) within and outside the United States for various administrative and support roles. Crowe subsidiaries and any third-party providers used in the ordinary course of Crowe business operations will meet the confidentiality and data protection requirements in this Agreement. The limitations in this Agreement on Client's remedies will also apply to any such third-party providers and Crowe subsidiaries.

USE OF SUBCONTRACTORS FOR SERVICE DELIVERY – Crowe may engage third-party subcontractors in delivering Services to Client. Third-party subcontractors are not owned or controlled by Crowe (including without limitation Crowe Global member firms). If Crowe engages such a subcontractor to deliver Services to Client, Crowe will execute an agreement for the protection of Client's confidential information consistent with the provisions of this Agreement. Crowe will be solely responsible for the provision of Services (including those provided by subcontractors) and for the protection of Client's confidential information. The limitations in this Agreement on Client's remedies will also apply to any subcontractors.

LEGAL AND REGULATORY CHANGE – Crowe may periodically communicate to Client changes in laws, rules or regulations. However, Client has not engaged Crowe, and Crowe does not undertake an obligation, to advise Client of changes in (a) laws, rules, regulations, industry or market conditions, or (b) Client's own business practices or other circumstances (except to the extent required by professional standards). The scope of Services and the fees for Services are based on current laws and regulations. If

changes in laws or regulations change Client's requirements or the scope of the Services, Crowe's fees will be modified to a mutually agreed amount to reflect the changed level of Crowe's effort.

PUBLICATION – Client agrees to obtain Crowe's specific permission before using any Report or Crowe work product or Crowe's firm's name in a published document, and Client agrees to submit to Crowe copies of such documents to obtain Crowe's permission before they are filed or published.

NO PUNITIVE OR CONSEQUENTIAL DAMAGES – Except for Client's indemnity obligations below, any liability of either Party will not include any consequential, special, incidental, indirect, punitive, or exemplary damages or loss, nor any lost profits, goodwill, savings, or business opportunity, even if Crowe had reason to know of the possibility of such damages.

LIMIT OF LIABILITY – Except where it is judicially determined that Crowe performed its Services with recklessness or willful misconduct, Crowe's liability will not exceed fees paid by Client to Crowe for the portion of the work giving rise to liability. A claim for a return of fees paid is the exclusive remedy for any damages. This limit of liability will apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including, without limitation, to claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limit of liability will also apply after this Agreement.

TIME LIMIT ON CLAIMS – In no event will any action against Crowe, arising from or relating to this Agreement or the Services provided by Crowe relating to this engagement, be brought after the earlier of 1) one (1) year after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

INDEMNIFICATION FOR THIRD-PARTY CLAIMS – In the event of a legal proceeding or other claim brought against Crowe by a third party, except where it is judicially determined that Crowe performed Services with professional malpractice, recklessness or willful misconduct, Client agrees, up to the amount set forth by Section 768.28, Florida Statutes, to indemnify and hold harmless Crowe and its personnel against all costs, fees, expenses, damages and liabilities, including attorney fees and any other fees or defense costs, associated with such third-party claim, relating to or arising from any Services performed or work product provided by Crowe that Client uses or discloses to others or this engagement generally. This indemnification is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This indemnification will also apply after termination of this Agreement.

NO TRANSFER OR ASSIGNMENT OF CLAIMS – No claim against Crowe, or any recovery from or against Crowe, may be sold, assigned or otherwise transferred, in whole or in part.

MEDIATION – If a dispute arises, in whole or in part, out of or related to this engagement, or after the date of this agreement, between Client or any of Client's affiliates or principals and Crowe, and if the dispute cannot be settled through negotiation, Client and Crowe agree first to try, in good faith, to settle the dispute by mediation administered by the American Arbitration Association, under its mediation rules for professional accounting and related services disputes, before resorting to litigation or any other dispute-resolution procedure. The results of mediation will be binding only upon agreement of each party to be bound. Costs of any mediation will be shared equally by both parties. Any mediation will be held in Orlando, Florida.

JURY TRIAL WAIVER – FOR ALL DISPUTES RELATING TO OR ARISING BETWEEN THE PARTIES, THE PARTIES AGREE TO WAIVE A TRIAL BY JURY TO FACILITATE JUDICIAL RESOLUTION AND TO SAVE TIME AND EXPENSE. EACH PARTY AGREES IT HAS HAD THE OPPORTUNITY TO HAVE ITS LEGAL COUNSEL REVIEW THIS WAIVER. THIS WAIVER IS IRREVOCABLE, MAY NOT BE MODIFIED EITHER ORALLY OR IN WRITING, AND APPLIES TO ANY SUBSEQUENT AMENDMENTS, RENEWALS, OR MODIFICATIONS TO THIS AGREEMENT. IN THE EVENT OF LITIGATION, THIS AGREEMENT MAY BE FILED AS WRITTEN CONSENT TO A BENCH TRIAL WITHOUT A JURY.

HOWEVER, AND NOTWITHSTANDING THE FOREGOING, IF ANY COURT RULES OR FINDS THIS JURY TRIAL WAIVER TO BE UNENFORCEABLE AND INEFFECTIVE IN WAIVING A JURY, THEN ANY DISPUTE RELATING TO OR ARISING FROM THIS ENGAGEMENT, THIS AGREEMENT, OR THE PARTIES' RELATIONSHIP GENERALLY WILL BE RESOLVED BY ARBITRATION AS SET FORTH IN THE PARAGRAPH BELOW REGARDING "ARBITRATION."

ARBITRATION – If any court rules or finds that the JURY TRIAL WAIVER section is not enforceable, then any dispute between the parties relating to or arising from this Agreement or the parties' relationship generally will be settled by binding arbitration in Orlando, Florida (or a location agreed in writing by the parties). Any issues concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of this Section, will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). The arbitration will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). Regardless of the amount in controversy, the arbitration will be administered by JAMS, Inc. ("JAMS"), pursuant to its Streamlined Arbitration Rules & Procedures or such other rules or procedures as the parties may agree in writing. In the event of a conflict between those rules and this Agreement, this Agreement will control. The parties may alter each of these rules by written agreement. If a party has a basis for injunctive relief, this paragraph will not preclude a party seeking and obtaining injunctive relief in a court of proper jurisdiction. The parties will agree within a reasonable period of time after notice is made of initiating the arbitration process whether to use one or three arbitrators, and if the parties cannot agree within fifteen (15) business days, the parties will use a single arbitrator. In any event the arbitrator(s) must be retired federal judges or attorneys with at least 15 years commercial law experience and no arbitrator may be appointed unless he or she has agreed to these procedures. If the parties cannot agree upon arbitrator(s) within an additional fifteen (15) business days, the arbitrator(s) will be selected by JAMS. Discovery will be permitted only as authorized by the arbitrator(s), and as a rule, the arbitrator(s) will not permit discovery except upon a showing of substantial need by a party. To the extent the arbitrator(s) permit discovery as to liability, the arbitrator(s) will also permit discovery as to causation, reliance, and damages. The arbitrator(s) will not permit a party to take more than six depositions, and no depositions may exceed five hours. The arbitrator(s) will have no power to make an award inconsistent with this Agreement. The arbitrator(s) will rule on a summary basis where possible, including without limitation on a motion to dismiss basis or on a summary judgment basis. The arbitrator(s) may enter such prehearing orders as may be appropriate to ensure a fair hearing. The hearing will be held within one year of the initiation of arbitration, or less, and the hearing must be held on continuous business days until concluded. The hearing must be concluded within ten (10) business days absent written agreement by the parties to the contrary. The time limits in this section are not jurisdictional. The arbitrator(s) will apply substantive law and may award injunctive relief or any other remedy available from a judge. Any award by the arbitrator(s) will be accompanied by a reasoned opinion describing the basis of the award. Any prior agreement regarding arbitration entered by the parties is replaced and superseded by this agreement. The arbitration will be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrator(s) may be entered by any court having jurisdiction thereof. All aspects of the arbitration will be treated by the parties and the arbitrator(s) as confidential unless otherwise required by applicable law.

CONSENT TO JURISDICTION AND FORUM SELECTION – Subject to the section on Arbitration, the parties agree that all actions or proceedings arising from or relating to this Agreement shall be tried and litigated exclusively in the state or federal courts located in Cook County, Illinois, and each party hereby consents to personal jurisdiction in such courts. This choice of venue is intended to be mandatory and is not permissive. Each party waives any right it may have to assert the doctrine of forum non conveniens or similar argument and any objection to venue. Each party stipulates that the state and federal courts in Chicago, Illinois, shall have personal jurisdiction and venue over each of them for the purpose of litigating any dispute, controversy, or proceeding arising out of or related to this Agreement.

NON-SOLICITATION – Each party acknowledges that it has invested substantially in recruiting, training and developing the personnel who render services with respect to the material aspects of the engagement ("Key Personnel"). The parties acknowledge that Key Personnel have knowledge of trade secrets or confidential information of their employers that may be of substantial benefit to the other party. The parties acknowledge that each business would be materially harmed if the other party was able to

directly employ Key Personnel. Therefore, the parties agree that during the period of this Agreement and for one (1) year after its expiration or termination, neither party will solicit Key Personnel of the other party for employment or hire the Key Personnel of the other party without that party's written consent unless the hiring or engaging party pays to the other party a fee equal to the hired or engaged Key Personnel's compensation for the prior twelve-month period with the other party. The foregoing shall not apply to individuals applying to job opening within a party's normal course of business.

CROWE AND EQUAL OPPORTUNITY – Crowe abides by the principles of equal employment opportunity, including without limitation the requirements of 41 CFR 60-741.5(a) and 41 CFR 60-300.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability. Crowe also abides by 29 CFR Part 471, Appendix A to Subpart A. The parties agree that the notice in this paragraph does not create any enforceable rights for any firm, organization, or individual.

CROWE GLOBAL NETWORK – Crowe LLP and its subsidiaries are independent members of Crowe Global, a Swiss organization. "Crowe" is the brand used by the Crowe Global network and its member firms, but it is not a worldwide partnership. Crowe Global and each of its members are separate and independent legal entities and do not obligate each other. Crowe LLP and its subsidiaries are not responsible or liable for any acts or omissions of Crowe Global or any other Crowe Global members, and Crowe LLP and its subsidiaries specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Global or any other Crowe Global member. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Crowe LLP or any other member. Crowe Global and its other members are not responsible or liable for any acts or omissions of Crowe LLP and its subsidiaries and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe LLP and its subsidiaries. Visit www.crowe.com/disclosure for more information about Crowe LLP, its subsidiaries, and Crowe Global.

UNIVERSITY OF CENTRAL FLORIDA
NCAA AUP REVENUE AND EXPENSE PROCEDURES
JUNE 30, 2026
Attachment A

If a specific reporting category is omitted from the Statement or it is less than 4% of the total revenues or expenses, the procedure is not deemed to be applicable for that specific category.

Procedures

Revenue Procedures

1. Before the commencement of fieldwork, determine that the amounts reported on the Statement agree to the institution's general ledger.

   Results:

2. Compare and agree each operating revenue category reported in the Statement during the reporting period to supporting statements provided by the institution.

   Results:

3. Compare and agree a haphazard sample of 5 operating revenue receipts obtained from the above operating revenue supporting statements to adequate supporting documentation (such as payment receipts, posting general and daily balancing report).

   Results:

4. Compare each major revenue account over 10% of the total revenues to prior period amounts and budget estimates. Obtain and document an explanation of any significant variations over 10% from the prior year. Report the analysis as a supplement to the final agreed upon procedures report.

   Results:

Ticket Sales

5. Compare tickets sold during the reporting period, complimentary tickets provided during the reporting period and unsold tickets to the related revenue reported by the Institution in the Statement and the related attendance figures and recalculate totals.

   Results:

Student Fees

6. Compare and agree student fees reported by the institution in the Statement for the reporting to student enrollments obtained from the Registrar during the same reporting period and recalculate totals.

   Results:

7. Obtain documentation of institution's methodology for allocating student fees to intercollegiate athletics programs.

   Results:

8. If the athletics department is reporting that an allocation of student fees should be countable as generated revenue, recalculate the totals of their methodology for supporting that they are able to count each sport. Tie the calculation to supporting documents such as seat manifests, ticket sales reports and student fee totals.

   Results:

Direct State or Other Governmental Support

9. Compare direct state or other governmental support recorded by the institution during the reporting period with state appropriations, institutional authorizations, or other corroborative supporting documentation and recalculate totals.

   Results:

Direct Institutional Support

10. Compare the direct institutional support recorded by the institution during the reporting period with the institutional supporting budget transfers documentation and other corroborative supporting documentation and recalculate totals.

    Results:

Transfers Back to Institution

11. Compare the transfers back to institution with permanent transfers back to institution from the athletics department and recalculate totals.

    Results:

Indirect Institutional Support

12. Compare the indirect institutional support recorded by the institution during the reporting period with expense payments, cost allocation detail or other corroborative supporting documentation and recalculate totals.

    Results:

Guarantees

13. Select a haphazard sample of 5 settlement reports for away games during the reporting period and agree each selection to the institution's general ledger and the Statement and recalculate totals.

    Results:

14. Select a haphazard sample of 5 contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree each selection to the institution's general ledger and the Statement and recalculate totals.

    Results:

Contributions

15. Obtain and agree supporting documentation for any contributions of money, goods or services received directly by an intercollegiate athletics program from any affiliated or outside organization, agency or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constitutes 10% or more of all contributions received for intercollegiate athletics during the reporting period and recalculate totals.

    Results:

In-Kind

16. Compare the in-kind recorded by the institution during the reporting period with a schedule of in-kind donations and recalculate totals.

    Results:

Compensation and Benefits Provided by a Third-Party

17. Obtain the summary of revenues from affiliated and outside organizations (the "Summary") as of the end of the reporting period from the institution and select a haphazard sample of funds representing at least 20% of the compensation and benefits revenues from the Summary and compare and agree each selection to supporting documentation (such as a report from the third-party), the institution's general ledger, and the Summary and recalculate totals.

    Results:

Media Rights

18. Obtain and inspect agreements to understand the institution’s total media (broadcast, television, radio) rights received by the institution or through their conference offices as reported in the Statement.

    Results:

19. Compare and agree the media right revenues recorded to a summary statement of all media rights identified, is applicable, and the institution’s general ledger ad recalculate totals.

    Results:

NCAA Distributions

20. Compare the amounts recorded in the revenue and expense reporting to general ledger detail for NCAA distributions and other corroborative supporting documents (i.e., check copy, agreement) and recalculate totals.

    Results:

Conference Distributions and Conference Distributions of Bowl Generated Revenue

21. Obtain and inspect all agreements related to the institution's conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions.

    Results:

22. Compare and agree the related revenues to the institution's general ledger and the Statement and recalculate totals.

    Results:

Program Sales, Concessions, Novelty Sales and Parking

23. Compare the amount recorded in the revenue reporting category to a general ledger detail of program sales, concessions, novelty sales and parking as well as any other corroborative supporting documents (i.e., check copy, agreement) and recalculate totals.

    Results:

Royalties, Licensing, Advertisements and Sponsorships

24. Obtain and inspect agreements related to the institution's participation in revenues from royalties, licensing, advertisements and sponsorships during the reporting period for the relevant terms and conditions.

    Results:

25. Compare and agree the related revenues to the institution's general ledger and the Statement and recalculate totals.

    Results:

Sports Camp Revenues

26. Inspect sports-camp contract(s) between the institution and person(s) conducting institutional sports-camps or clinics during the reporting period to obtain documentation of the institution's methodology for recording revenues from sports-camps.

    Results:

27. Obtain schedules of camp participants and select a haphazard sample of 3 individual camp participant cash receipts from the schedule of sports-camp participants and agree each selection to the institution's general ledger and the Statement and recalculate totals.

    Results:

Athletics Restricted Endowment and Investment Income

28. Obtain and inspect all endowment agreements (if any) for relevant terms and conditions.

Results:

29. Compare and agree the classification and use of endowment and investment income reported in the Statement during the reporting period to the uses of income defined within the related endowment agreement and recalculate totals.

    Results:

Other

30. Perform minimum agreed-upon procedures referenced for all revenue categories (see above under revenue procedures, points 1-3) and recalculate totals.

    Results:

Football Bowl Revenues

31. Obtain and inspect all agreements related to the institution's revenues from post-season football bowl participation during the reporting period to gain an understanding of the relevant terms and conditions.

    Results:

32. Compare and agree the related revenues to the institution's general ledger and Statement and recalculate totals.

    Results:

* * * * *

Expense Procedures

33. Before the commencement of fieldwork, observe that the amounts reported on the Statement agree to the institution's general ledger.

    Results:

34. Compare and agree each operating expense category reported in the Statement during the reporting period to supporting schedules provided by the institution.

    Results:

35. Compare and agree a haphazard sample of 5 operating expenses (or all if the population is less than 5) obtained from the above operating expense supporting schedules to adequate supporting documentation (such as completed expense reimbursement forms, copies of receipts and invoices).

    Results:

36. Compare and agree each major expense account over 10% of the total expenses to prior period amounts and budget estimates. Obtain and document an explanation of any variations greater than 10%. Report the analysis as a supplement to the final agreed upon procedures report.

    Results:

Athletic Student Aid

37. Select a haphazard sample of students from the listing of institutional student aid recipients during the reporting period. Sample shall be 10% of the total student athletes for institutions who have used NCAA's Compliance Assistant software to prepare athletic aid detail, with a maximum sample size of 40, and 20% of total student athletes for institutions who have not, with a maximum sample size of 60.

    Results:

38. Obtain individual student-account detail for each selection. Reconcile the total athletic aid reported by the institution to the student-athlete's account detail reported in CA or the institution report that reconciles directly to the NCAA Membership Financial Reporting System.

    Results:

39. Perform a check of each student selected to observe their information was reported accurately in either the NCAA's Compliance Assistant software or entered directly into the NCAA Membership Financial Reporting System using the following criteria:

    a. *Criterion:* Grants-in-aid is calculated by using the revenue distribution equivalencies, athletic grant amount dividend by the full grant amount.

    Procedure: For each student selected, recalculate the grants-in-aid and compare to the CRDE report to determine any discrepancies.

    Results:

    b. *Criterion:* Other expenses related to attendance (also known as cost of attendance) should not be included in grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board, and course-related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.10. Note: for compliance purposes equivalencies may include other expenses related to attendance per Bylaw 15.02.2. However, other expenses related to attendance are not allowed to be included for the revenue distribution equivalencies. If using the NCAA CA application, the Calculation of Revenue Distribution Equivalencies Report (CDRE) should provide equivalencies that do not include other expense related to attendance.

    Procedure: For each student selected, observe that only tuition, fees, room, board, and course-related books are included in the grants-in-aid revenue distribution.

    Results:

    c. *Criterion:* The full grant amount should be entered as a full year of tuition, not semester or quarter.

    Procedure: For each student selected, compare the grant amount shown to the cost of tuition as published the institution and determine whether it is for the full year, not a semester or quarter.

    Results:

    d. *Criterion:* Student-athletes should only be counted once, regardless of multiple sport participation, and should not receive a revenue distribution equivalency greater than 1.00.

    Procedure: For each selection, observe that the student-athlete was counted once and did not receive a revenue distribution equivalency greater than 1.00.

    Results:

    e. *Criterion:* Athletic grants are valid for revenue distribution purposes only in sports in which the NCAA conducts championship competitions, emerging sports for women and football bowl subdivision football.

    Procedure: Obtain a list of NCAA championship competitions, emerging sports for women, and bowl subdivision football. For the students selected, compare the sports included within the calculations to those on the list and observe if there are any discrepancies.

    Results:

    f. *Criterion:* Grants-in-aid are valid for revenue distribution purposes in NCAA sports that do not meet the minimum contests and participants requirements of Bylaw 20.10.6.3.

Procedure: For each student selected, compare grants-in-aid included within the calculation to NCAA sports that do not meet the minimum contests and participation requirements of Bylaw 20.10.6.3 and observe if there are any discrepancies.

Results:

g. *Criterion:* Institutions providing grants to student-athletes listed on the CRDE as 'Exhausted Eligibility (fifth year)' or 'Medical' receive credit in the grants-in-aid component.

Procedure: If a student selected is included in the grants-in-aid calculation, obtain and observe letter(s) from the institution to the student communicating the status as 'Exhausted Eligibility (fifth year)' or 'Medical', as applicable, and observe that the student is properly flagged in the compliance software (if used).

Results:

h. *Criterion*: The athletics aid equivalency cannot exceed maximum equivalency limits. However, the total revenue distribution equivalency can exceed maximum equivalency limits due to exhausted eligibility and medical equivalencies (reference Bylaw 15.5.3.1).

Procedure: If maximum equivalency limits are exceeded, trace the excess over the limit to exhausted eligibility and medical equivalencies.

Results:

i. *Criterion:* If a sport is discontinued and the athletic aid is still being awarded/honored by the institution, the athletic aid is countable for revenue distribution purposes. Note: The discontinued sport will need to be added to the NCAA Membership Financial Reporting System's Revenue Distribution data entry Webpage.

Procedure: For any selections where the sport is discontinued and the institution has included the related student aid for the student, observe documentation that the student aid is still being honored by the institution.

Results:

j. *Criterion:* All equivalency calculations should be rounded to two decimal places.

Procedure: For each student selected, observe that calculations have two decimal points.

Results:

k. *Criterion:* If a selected student received a Pell Grant, observe the value of the grant is not included in the calculation of equivalencies or the total dollar amount of student athletic aid expense for the institution.

Procedure: If a selected student received a Pell Grant, observe that the value of the grant is not included in the calculation of equivalencies or the total dollar amount of student athletic aid expense for the institution.

Results:

l. *Criterion:* If a selected student received a Pell Grant, observe the student's grant was included in the total number and total dollar value of Pell Grants reported for Revenue Distribution purposes in the NCAA Membership Financial Reporting System.

Procedure: If a selected student received a Pell Grant, observe that the student's grant was included in the total number and total dollar value of Pell Grants reported for Revenue Distribution purposes in the NCAA Membership Financial Reporting System.

Results:

40. Recalculate total student aid for each sport and overall based on detailed listing of student aid expense provided by the institution.

Results:

Guarantees

41. Obtain and inspect visiting institution's away-game settlement reports received by the institution during the reporting period and agree related expenses to the institution's general ledger and the Statement and recalculate totals.

    Results:

42. Obtain and inspect all contractual agreements pertaining to expenses recorded by the institution from guaranteed contests during the reporting period. Compare and agree related amounts expensed by the institution during the reporting period to the institution's general ledger and the Statement and recalculate totals.

    Results:

Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities

43. Obtain and inspect a listing of coaches employed by the institution and related entities during the reporting period. Select a haphazard sample of 5 coaches' contracts that must include football, and men's and women's basketball from the above listing.

    Results:

44. Compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the institution and related entities in the Statement during the reporting period.

    Results:

45. Obtain and inspect payroll summary registers for the reporting period for each selection. Compare and agree related payroll summary registers for the reporting period to the related coaching salaries, benefits and bonuses paid by the institution and related entities expense recorded by the institution in the Statement during the reporting period.

    Results:

46. Compare and agree the totals recorded to any employment contracts executed for the sample selected and recalculate totals.

    Results:

Coaching Other Compensation and Benefits Paid by a Third-Party

47. Obtain and inspect a listing of coaches employed by third parties during the reporting period. Select a haphazard sample of 5 coaches’ contracts, or all if less than 5,that must include football, and men’s and women’s basketball from the listing.

    Results:

48. Compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by third party and recorded by the institution in the Statement during the reporting period.

    Results:

49. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree the related payroll summary register to the coaching other compensation and benefits paid by a third-party recorded by the institution in the Statement during the reporting period and recalculate totals.

    Results:

Support Staff/Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities

50. Select a haphazard sample 5 (or all if fewer than 5) support staff/administrative personnel employed by the institution and related entities during the reporting period.

Results:

51. Obtain and inspect the reporting period summary payroll register for each selection. Compare and agree related reporting period payroll summary registers to the related support/staff administrative salaries, benefits and bonuses paid by the institution and related entities expense recorded by the institution in the Statement during the reporting period and recalculate totals.

    Results:

Support Staff/Administrative Compensation and Benefits Paid by a Third Party

52. Select a haphazard sample of 5 (or all if fewer than 5) support staff/administrative personnel employed by the third parties during the reporting period.

    Results:

53. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related reporting period payroll summary registers to the related support/staff administrative other compensation and benefits expense recorded by the institution in the Statement during the reporting period and recalculate totals.

    Results:

Severance Payments

54. Select a haphazard sample of 5 employees (or all if fewer than 5) receiving severance payments by the institution during the reporting period and agree each severance payment to the related termination letter or employment contract and recalculate totals.

    Results:

Recruiting

55. Obtain documentation of the Institution's recruiting expense policies.

    Results:

56. Compare and agree to existing institutional and NCAA-related policies.

    Results:

57. Obtain general ledger detail and compare to the total expenses reported and recalculate totals.

    Results:

Team Travel

58. Obtain documentation of the Institution's team travel policies.

    Results:

59. Compare and agree to existing institutional and NCAA-related policies.

    Results:

60. Obtain general ledger detail and compare to the total expenses reported and recalculate totals.

    Results:

Equipment, Uniforms and Supplies

61. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

    Results:

Games Expenses

62. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

Results:

Fund Raising, Marketing and Promotion

63. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

    Results:

Sports Camp Expenses

64. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

    Results:

Spirit Groups

65. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

    Results:

Athletic Facility Debt Service, Leases and Rental Fees

66. Obtain a listing of debt service schedules, lease payments and rental fees for athletics facilities for the reporting year. Compare a sample of 5 facility payments including the top two highest facility payments and an additional 3 haphazardly selected payments to additional supporting documentation (e.g. debt financing agreements, leases, rental agreements).

    Results:

67. Compare amounts recorded to amounts listed in the general ledger detail and recalculate totals.

    Results:

Direct Overhead and Administrative Expenses

68. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if less than 5) to validate existence of transaction and accuracy of recording by agreeing to related calculations/agreements and recalculate totals.

    Results:

Medical Expenses and Medical Insurance

69. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

    Results:

Memberships and Dues

70. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

    Results:

Other Operating Expenses and Transfers to Institution

71. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

    Results:

Student-Athlete Meals (non-travel)

72. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

    Results:

Football Bowl Expenses

73. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

    Results:

* * * * *

Following is a complete listing of the minimum agreed-upon procedures for other reporting items, by category, to be performed to the Statement.

Minimum Agreed-Upon Procedures Program for Other Reporting Items

74. Before the commencement of fieldwork, compare the amounts reported on the Statement agree to the institution's general ledger.

    Results:

Excess Transfers to Institution and Conference Realignment

75. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

    Results:

Total Athletics Related Debt

76. Obtain repayment schedules for all outstanding intercollegiate athletics debt during the reporting period and recalculate annual maturities (consisting of principal and interest) provided in the schedules obtained.

    Results:

77. Agree the total annual maturities and total outstanding athletic related debt to supporting documentation and the institution’s general ledger.

    Results:

Total Institutional Debt

78. Agree the total outstanding institutional debt to the detail listing provided by the institution and the institution’s audited financial statements, if available, or the institution’s general ledger.

    Results:

Value of Athletics Dedicated Endowments

79. Obtain a schedule of all athletics dedicated endowments maintained by athletics, the institution, and affiliated organizations. Agree the fair value in the schedule(s) to the detail listing provided by the institution, the audited financial statements, and the institution’s general ledger.

    Results:

Value of Institutional Endowments

80. Agree the total fair value of institutional endowments to the detail listing provided by the institution, the institution’s audited financial statements, if available, and the institution’s general ledger.

Results:

Total Athletics Related Capital Expenditures

81. Obtain a schedule of athletics related capital expenditures made by athletics, the institution, and affiliated organizations during the reporting period.

    Results:

82. Obtain general ledger detail and compare to the total expenses reported. Select a haphazard sample of 5 transactions (or all if fewer than 5) to validate existence of transaction and accuracy of recording by agreeing to underlying invoices, and recalculate totals.

    Results:

* * * * *

Additional Minimum Agreed-Upon Procedures

83. For Grants-in-Aid:

    a. Compare and agree the sports sponsored reported in the NCAA Membership Financial Reporting System to the Calculation of Revenue Distribution Equivalencies Report (CRDE) from Compliance Assistant) CA or other report that supports the equivalency calculations from the institution. The NCAA Membership Financial Reporting System populates the sports from the NCAA Sports Sponsorship and Demographics Form as they are reported by the institution. If there is a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the CRDE or other report that supports the equivalency calculations, inquire about the discrepancy and report the reason for the discrepancy in the AUP report.

    Results:

    b. Compare current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission. Inquire and document an explanation for any variance greater than +/- 4%.

    Results:

84. Sports Sponsorship:

    c. Obtain the institution's Sports Sponsorship and Demographics Form submitted to the NCAA for the reporting year between May and August. Observe that the countable sports reported by the institution met the minimum requirements, set forth in Bylaw 20.10.6.3, related to the number of contests and the number of participants. If the institution requested and/or received a waiver related to minimum contests or minimum participants for a particular sport, that sport would not qualify as a sponsored sport for the purposes of revenue distribution. Also, only sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are eligible. Once countable sports have been validated, observe that the institution has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. Note: Any discrepancies MUST be resolved within the NCAA Membership Financial Reporting System prior to the report being submitted to the NCAA.

    d. Compare current year number of Sports Sponsored to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance.

    Results:

85. Pell Grants:

a. Agree the total number of Division I student-athletes who, during the academic year, received a Pell Grant award (e.g. Pell Grant recipients on Full Athletic Aid, Pell Grant recipients on Partial Athletic Aid and Pell Grant recipients with no Athletic Aid) and the total dollar amount of these Pell Grants reported in the NCAA Membership Financial Reporting System to a report generated out of the institutions financial aid records of all student-athlete Pell Grants. Note 1: Only Pell Grants for sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are countable. Note 2: Student-athletes should only be counted once even if the athlete participates in multiple sports. Note 3: Individual student-aid file testing in step 31 above should tie any selected student athletes who received Pell Grants back to the report of all student athlete Pell Grants to test the completeness and accuracy of the report.

   Results:

b. Compare current year Pell Grants total to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance greater than +/- 20 grants.

   Results: