FINANCIAL & ADMINISTRATIVE SERVICES HANDBOOK

Auburn University at Montgomery

COMPLIANCE TEAM HANDBOOK

*This handbook was developed to help each administrator understand and operate within the guidelines, policies, and procedures of this department and the Department of Athletics. Questions can be directed to the Controller, Director of Athletics, and Assistant Director of Athletics for Compliance. This handbook will not duplicate information and forms readily available in other formats. Staff are expected to administer the program ethically, within the guidelines of the university, the NCAA, and efficiently, within the parameters of their individual budgets. Each employee is also expected to be knowledgeable of, and to operate within the policies and guidelines published in the NCAA Manual, Gulf South Conference, University publications, and the Student-Athlete Handbook. Procedures highlighted in **orange** represent a change since the June 2017 edition.*

FINANCIAL & ADMINISTRATIVE SERVICES

ATHLETIC DEPARTMENT BUDGET PROCESS

AUM utilizes a zero based budgeting approach to develop the annual budget. This approach allows for limited resources to be allocated efficiently and effectively.   The primary benefit of this budget methodology is that expenditures are evaluated annually and prioritized based upon current goals and resources of the institution.

The budget for athletics is created by the director of athletics, reviewed by the Vice Chancellor of Financial and Administrative Services, and approved by the Chancellor before review and ultimate approval by the Board of Trustees.

EQUITY IN ATHLETICS DISCLOSURE ACT (EADA) REPORTING

Financial & Administrative Services assists Athletics Administration in completing the EADA reporting annually. The report is due to EADA each year on October 31, and is submitted thru an online reporting system located at https://surveys.ope.ed.gov/Athletics/. The institution is provided with a login credentials maintained by the Controller.

Athletics Administration submits all non-financial information in the EADA reporting system. This includes the following: selection of sports in which the institution participates by gender, participant headcount by sport, and coaching headcount by sport and gender.

Financial & Administrative Services completes all financial information including the following: average annual salary for head and assistant coaches, institutional student aid, recruiting expenses, operating expenses by sport, total expenses by sport and total revenues by sport.

COACHES' SALARIES – MEN'S & WOMEN'S TEAMS

All Athletics Administration and Coaches' salaries and benefits are recorded in Org 270100 – Athletic Administration AUM. In order to identify the coaches' salaries amount, the Labor Distribution Inquiry (NHIDIST Banner Transaction) is generated for the Fund and Org combination (102001-270100) for the respective fiscal year. This report returns all salary and employee benefits transactions by employee during the year. This information is summarized by employee using a pivot table in Microsoft Excel, from which average salary is calculated for head and assistant coaches.

ATHLETICALLY RELATED STUDENT AID

Student aid to athletes is reported in EADA for men's and women's teams. This information is generated from the Student Banner System using transaction ID TGIACCD with the search parameters of RD% for detail code and YYYY% for term, returning aid to athletes in the respective fiscal year. This report is summarized by description to return aid by sport for men's and women's teams.

RECRUITING EXPENSES

The EADA survey includes a reporting of recruiting expenses for men's and women's teams. The EADA defines recruiting activities as expenses for lodging, meals, transportation for both recruits and personnel engaged in recruiting and other expenses for official and unofficial visits, etc.

A separate Organization Code is maintained in the Banner system for each athletic team for men's and women's sports. Recruiting expenses are tracked using a unique activity code for by sport.

OPERATING (GAME-DAY) EXPENSES

The EADA survey includes reporting of operating, or game-day, expenses by sport. Operating expenses is defined by EADA as expenses incurred that are attributable to home, away, and neutral-site intercollegiate athletic contests, which include lodging, meals, transportation, uniforms and equipment.

AUM maintains a separate Organization Code for each sport in the Banner system. Transaction activity was generated using a budget query or transaction report in the Banner system using the unique Org code for each sport. EADA provides an "All Expenses Worksheet" template in Microsoft Excel, which is used to properly distinguish operating expenses from other types of expenses, such as salaries and benefits, recruiting expenses and subset expenses.

As mentioned above, recruiting expenses are identified by a unique Activity code for each sport. Subset expenses, which include fundraising, promotional, tuition waivers for graduate assistants, etc. can be identified by reviewing transaction data.

TOTAL EXPENSES

The EADA survey includes reporting of total expenses by sport for all men's and women's sports. This information was derived from the "All Expenses Worksheet" provided on the EADA survey website. Expenses by sport can be generated by generating a budget query or transaction detail report in Banner using the Org Code unique to each sport. AUM uses the Org Code 27150, Athletic Administration, to record expenses not allocable to a specific sport. Expenses in 27100 are reported in the "Not Allocated by Gender/Sport" caption in the EADA report.

TOTAL REVENUES

The EADA survey includes reporting of total revenues by sport and gender. AUM reports an amount equal to total expenses by sport and gender for total revenue. The large majority of expenses are paid from budgets allocated from state appropriations and tuition and fees revenue.