



# 2022 NCAA Championships

Gender Equity Assessment

July 12, 2022

# Table of contents



Introduction | *Page 2*



Scope & procedures | *Page 5*



Progress against EGER recommendations | *Page 9*



Quantitative analysis | *Page 18*



Qualitative analysis | *Page 27*



Appendices | *Page 43*

# 1

## Introduction



# Introduction

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We were engaged by the National Collegiate Athletic Association (“NCAA”) to assist with the NCAA’s response to certain recommendations related to gender equity for the 2022 NCAA Division 1 (“DI”) Women’s Basketball Championships (“Women’s”) to that of the 2022 NCAA DI Men’s Basketball Championships (“Men’s”) (collectively the “Championships”). Specifically, we assisted with three recommendations from the NCAA’s External Gender Equity Review (“EGER”)\*, which we consolidated into two worksteps further described in this report. We did not assess the accuracy or feasibility of the recommendations from the EGER.

The procedures performed were in accordance with our Statement of Work (“SOW”) dated February 8, 2022, and limited to those described in that SOW. Any differences between the procedures set forth in this report and those set forth in our SOW, reflect modifications made at your request or discussed with you or your designees during the engagement. Although the EGER uses the term “review,” nothing in this report should be construed to constitute a review or examination, as those terms are defined by the American Institute of Certified Public Accountants (“AICPA”). Throughout this report, the term “assessment” is intended to satisfy the term “review” as stated in the EGER.

The procedures and observations described in this report involve the application of professional judgment. Given the nature of the procedures described herein, and the need to apply individual professional judgment, it is possible that two equally qualified professionals could reach different conclusions about the same subject matter. The content contained in this report are subject to these inherent limitations and should be interpreted by the NCAA accordingly.

This report is provided for the sole use of the NCAA. We shall have no responsibility whatsoever to any third party with respect to the contents of this report. It should not be provided to any third party without our prior written consent; or upon notice to us, the report may be provided to the internal stakeholders referenced in the SOW without our prior written consent. If others choose to rely in any way on the contents of this report, they do so entirely at their own risk.

This assessment has been limited in scope and time, and we note that more detailed procedures may have identified additional observations. Accordingly, the procedures cannot be relied upon to discover all documents and other information or provide all analyses that may be of importance in this matter. Our observations may be affected by the discovery of new or previously not provided information and the performance of additional procedures.

*\*Only relating to DI related findings*

# Limitations

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- While we believe the observations listed in this report will assist the NCAA to address some of the risks related to gender equity, certain residual risk is likely to remain, including but not limited to, potential differences and facility capacities that may exist in future Championships locations. Further, the observations and content of this report may be limited by confidentiality, privacy or other considerations.
- As advised and agreed upon with the NCAA, we attended sampled host sites. As such, we did not observe all host sites and all Championships' games. We are unable to comment on specific factors at sites where we were not present during the Championships.
  - We note that differences observed during this engagement may potentially be due to facility or location capacities.
- To perform this engagement, we relied on certain information provided to us by the NCAA. Except where specifically noted, we did not perform any procedures to assess the reliability or completeness of the information provided.
  - Though we commented on the progress against the recommendations from Phase I of the EGER, information was derived from interviews and discussions with select NCAA personnel (see Appendix A), internal tracking provided by the NCAA, as well as documentation provided by the NCAA in response to our information requests. The NCAA represents that all information provided in interviews or other conversations, including descriptions of its compliance and gender equity processes verbally discussed, are true and correct to the best of their knowledge.
  - Interviews conducted by us were limited to NCAA internal stakeholders and key executives listed in Appendix A. Given the overlap in timing of the assessment with the Championships, the interviewees did not include individuals from the membership such as coaches or student-athletes ("Student-Athletes").
- All actual costs incurred from the 2022 Championships were not available to us as of the date of this report; therefore, no observations of actual costs were made for the 2022 Championships.

# 2

## Scope & procedures



# Scope



We supported the NCAA with its effort in addressing select recommendations published in Phase I of the EGER by performing the following worksteps as outlined in our statement of work:

Workstep #	Workstep description
1	<ul style="list-style-type: none"> <li>• Performed a real time gender equity assessment of the Championships as they were planned and executed to identify gender equity issues that require review from the NCAA. The gender equity assessment encompassed:               <ol style="list-style-type: none"> <li>(1) A qualitative assessment of the activity at an agreed upon sample of host sites in the context of the Student-Athlete experience, such as:                   <ul style="list-style-type: none"> <li>• Assessing items included on the gender equity checklist (“GEC” or the “Checklist”) (see Appendix B) developed by the Managing Director of Inclusion of the NCAA to determine if they had been met at our observed sites                       <ul style="list-style-type: none"> <li>• We did not assess the gender equity checklist itself as part of the scope of our assessment</li> </ul> </li> <li>• Interviewing key executives responsible for critical tasks related to the Championships' financial and operation management</li> <li>• Assessing select documentation and procedures related to gender equity including, but not limited to, style guides, site manuals, and cross-promotions</li> <li>• Sampling site visits for observation purposes, including physical observations of facilities at host sites for the Championships</li> </ul> </li> <li>(2) The assessment also consisted of a quantitative analysis, including:                   <ul style="list-style-type: none"> <li>• Analyzing data from the zero-base budgeting (“ZBB”) exercise to the extent the NCAA addressed it and identifying discrepancies that could impact the Student-Athlete experience</li> <li>• Comparing budgeted data from the Championships for areas including lodging, transportation, signage, gifts, nutrition, various host expenses, and other areas</li> </ul> </li> </ol> </li> </ul>
2	<ul style="list-style-type: none"> <li>• Assisted with assessing how the NCAA Championships are progressing against the recommendations related to DI activities outlined in the EGER, which may consider:               <ul style="list-style-type: none"> <li>• The internal perception of the Championships as it pertains to gender equity</li> <li>• Comparison of key financial information where available between the Championships, considering industry standards, and ZBB interpretations</li> <li>• Standards for gender equity</li> <li>• Implementation of recommendations from EGER</li> </ul> </li> </ul>

# Procedures performed

(1 of 2)



We performed the following procedures for the Assessment of the Championships:

Phase	Procedures
1 - Kick Off	<ul style="list-style-type: none"> <li>Conducted kick off meetings with NCAA project stakeholders to identify and agree to the gender equity scope, objectives, timeline, roles and responsibilities, and logistics</li> <li>Provided initial information request for documentation to support our assessment</li> </ul>
2 - Interviews	<ul style="list-style-type: none"> <li>Conducted interviews with several individuals within the Championships (see Appendix A)</li> <li>Held a series of interviews that ranged from 30 minutes to one hour, to understand the interviewee(s) role within the Championships</li> <li>Requested, obtained and assessed documents from the NCAA to support statements and observations noted during interviews, where available</li> </ul>
3 - Site Visits	<ul style="list-style-type: none"> <li>Considered coverage across geographic regions and selected a sample of sites (33.3% coverage - see Appendix C) agreed upon with the NCAA to perform real-time qualitative assessments of the Championships</li> <li>Developed site visit checklists in consultation with the NCAA's GEC (see Appendix D), which were completed by our personnel during site visits to identify gender equity similarities and differences of components highlighted in the GEC</li> <li>Physically attended the Championships and observed facilities, mementos, hotels, lounges, locker rooms, and signage of in-scope sites</li> <li>Communicated observations during site visits to compare similarities or differences</li> </ul>
4 - Document Request and Follow Up	<ul style="list-style-type: none"> <li>Requested further documentation from the NCAA to support similarities and differences observed during site visits</li> <li>Scheduled follow-up meetings with key stakeholders responsible to discuss observations identified during site visits and understand if the observation was under the NCAA's sole control or subject to a third-party involvement</li> <li>Obtained the 2019 and 2022 budgets for the Championships*</li> </ul>

\*According to the NCAA, actual financial data for 2022 was not available to be provided to us for analysis.



# Procedures performed

(2 of 2)



We performed the following procedures for the Assessment of the Championships:

Phase	Procedures
5 - Conduct Quantitative and Qualitative Analyses	<ul style="list-style-type: none"> <li>• Performed the quantitative and qualitative assessments outlined in worksteps one and two as demonstrated throughout this report</li> <li>• Assessed the NCAA's progress against 23 of the 25 in scope recommendations outlined in the EGER</li> </ul>
6 - Reporting	<ul style="list-style-type: none"> <li>• Agreed upon the report format with the NCAA</li> <li>• Prepared draft reports and held meetings with key stakeholders to discuss and clarify observations</li> <li>• Clarified and updated report, as needed</li> <li>• Provide and present final report per agreed upon discussions with the NCAA</li> </ul>
7 - Gender Equity Guiding Principles	<ul style="list-style-type: none"> <li>• As part of the above procedures and information in this report, we considered the following gender equity principles informed by our global equity framework, among others:               <ul style="list-style-type: none"> <li>• Equity is not a project, and it has no end date</li> <li>• Discomfort is a fundamental part of change and growth</li> <li>• Executives must own equity progress and commit to personal reflection and growth</li> <li>• Data illuminates inequities and builds accountability</li> <li>• A compliance mindset can only get you so far</li> </ul> </li> </ul>

# 3 Progress against EGER recommendations







# Executive summary

(1 of 2)

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This engagement performed a real time gender equity assessment of the 2022 Championships as it was planned and executed to identify gender equity issues that require further review from the NCAA (the "Assessment"). The Assessment also commented on the NCAA's progress against the recommendations set forth in the NCAA's EGER published in August of 2021. After completing our procedures, we highlight the following, which are described in more detail throughout this document. The information below should be considered in conjunction with the limitations on pages 3-4 and context provided throughout this report.

-  Of the EGER recommendations, the NCAA made progress to address several of the recommendations. Refer to the "Progress Against EGER Recommendations" chart in the following pages of this report for additional details.
-  In the seven months following the release of Phase I of the EGER, the NCAA made visible modifications to the Women's tournament structure to mirror that of the Men's including: (1) selection shows occurring on the same day for the Championships, (2) the Women's expanding from 64 to 68 teams, (3) conducting the first ever Women's First Four, and (4) branding enhancements, including the use of "March Madness".
-  For the first time, Student-Athlete and family lounges at hotels were also made available to the participants at the Women's Final Four, which included similar amenities to that of the Men's.
-  The Women's expense budget increased by more than 30% as the NCAA allocated \$6.1m in gender equity enhancements, and the gap between the Men's and Women's expense budgets decreased by 31%. Overall, the Men's expense budget and revenue remains significantly greater than the Women's. All actual costs incurred from the 2022 Championships were not available to us as of the date of this report; therefore, no observations of actual costs were made for the 2022 Championships.
-  During our site visits, we observed that the in-game experiences for Student-Athletes between the Championships appeared similar. Differences described on the following slides of the report were discussed with the NCAA and may prompt the NCAA to continue striving toward equitable experiences in both appearance and fact (see qualitative analysis section for details).

# Executive summary

(2 of 2)



The NCAA's progress in implementing the 25 EGER recommendations are below. Each progress definition is on the right. Recommendations categorized as "Addressed" should continue to be monitored to identify current or future gender inequities and ongoing considerations for improvement as applicable.

Progress definitions					
Addressed	Modified	In progress	Future consideration	Considered/not implemented	Out of scope
Addressed in a manner consistent with EGER recommendation	Modified from EGER recommendation	Actively working to implement EGER step with or without modification from recommendation	Under discussion within the NCAA with no existence of a firm plan to implement	Action delayed or not in process of being implemented	Extends beyond this assessment - we did not observe

## Progress against EGER recommendations



\*Only considers the Championships

^Considers items in or for the next five years

# Progress against EGER recommendations

(1 of 6)



- We assessed the NCAA's progress in implementing the recommendations set out in Phase I of the EGER
- Our observations are a result of information gathered through interviews and documentation requested and received from the NCAA. As stated, recommendations categorized as "Addressed" should continue to be monitored to identify current or future gender inequities and ongoing considerations for improvement as applicable
- Each recommendation per the EGER is presented on the left, and our observation of the NCAA's progress is on the far right

<p>1.1 Change the leadership structure of Division I basketball to prioritize gender equity and coordination between the men's and women's tournaments.</p>	<p>NCAA leadership considered this recommendation and decided not to implement. Lynn Holzman, VP of Women's Basketball, reports to Dan Gavitt, Senior VP of Basketball, Media Contracts and Corporate Sponsorships, who is also the leader of Men's basketball.</p>	<p>Considered/not implemented</p>
<p>1.2 Before the next budget cycle, conduct a ZBB for Division I men's and women's basketball to ensure that any gender differences are necessary, appropriate, and equitable.</p>	<p>The NCAA did not perform a ZBB as defined in the EGER; they held meetings with a cross-functional team of stakeholders and compared the budgets line by line for areas impacting the Student-Athlete experience memorialized in the Gender Equity Checklist ("GEC"). The NCAA made gender equity enhancements to those areas by increasing the Women's expenses budget by \$6.1m as observed in the 2022 Championships budget provided as well as Summary of DI basketball ZBB adds. Per the NCAA, they have an additional \$1.0m to add to the Women's expense budget following their assessment of the Championships.</p>	<p>Modified</p>
<p>1.3 Develop equity in staffing for Division I men's and women's basketball.</p>	<p>The NCAA added 3 full-time employees ("FTE") in 2022 in response to this EGER recommendation. Per conversations with the NCAA, the intent of this recommendation has been addressed. The NCAA should monitor staffing needs and continually reassess the need for additional FTEs as the Women's continues to grow and make adjustments accordingly.</p>	<p>Addressed</p>

# Progress against EGER recommendations

(2 of 6)



<p>1.4 Establish regular communications between the Division I Men's and Women's Basketball Committees and Basketball Oversight Committees that focus on coordinating on strategic decisions and achieving gender equity in the Student-Athlete experience.</p>	<p>Per inquiry of NCAA personnel, the Women's and Men's basketball committees meet regularly regarding all matters related to the Championships, now including gender equity.</p>	<p>Addressed</p>
<p>1.5 Perform a real-time gender equity audit of the Division I Men's and Women's Basketball Championships as they are being planned and executed each year.</p>	<p>The NCAA developed a GEC that groups Student-Athlete experiences into categories and identifies what needs to be the same, what needs to be comparable, and what can be different. The NCAA also developed a file that tracks progress against the GEC. Both documents were provided to us with the caveat they will continue to evolve as the NCAA works to create gender equity amongst the Championships. In addition, the NCAA engaged an independent third party to perform a real-time assessment of the Championships.</p>	<p>Addressed</p>
<p>1.6 Prepare an annual report on the results of the real-time gender equity audit, including issues identified, how those issues were resolved, and lessons learned.</p>	<p>The NCAA hired an independent third party to prepare a report per the EGER recommendation.</p>	<p>Addressed</p>
<p>1.7 Conduct an external gender equity assessment of the Division I Men's and Women's Basketball Championships in five years.</p>	<p>This recommendation is due in four years in 2026. The NCAA engaged an independent third party to perform an initial gender equity assessment in 2022.</p>	<p>In progress</p>
<p>1.8 Complete a gender equity impact statement in connection with significant actions taken outside of the annual Championship planning process.</p>	<p>On September 27, 2021, the NCAA made a gender equity impact statement and included lists of actions completed, in progress, and future considerations in addition to the statement. Per inquiry of the NCAA, they plan to release a subsequent gender equity impact statement. We observed the initial gender equity impact statement online and obtained a draft document of the subsequent gender equity impact statement.</p>	<p>Addressed</p>

# Progress against EGER recommendations

(3 of 6)



1.9	Evaluate and reward performance for contributions to gender equity.	Per inquiry of the NCAA, they considered this recommendation and decided not to implement. During our interviews, the NCAA described that promoting gender equity from the association to its members is the current expectation and encourage stakeholders to speak up in the light of gender inequities.	Considered/not implemented
1.10	Increase NCAA staff with expertise in Title IX and gender equity.	One current FTE's job role changed to focus on gender equity matters. Additionally, the NCAA is in the process of hiring a FTE to focus on women and gender equity issues and enhancing gender equity within the Championships. We observed this progress by obtaining and observing the changed job description of the existing FTE and job description of the FTE to be hired.	In progress
2.1	Market the rights to the Division I Women's Basketball Championship as a stand-alone property.	Per the NCAA's recommendation action plan document provided to us, the NCAA is going to create a preliminary timeline for when this can be considered due to existing media and marketing contracts. Such contracts are set to expire in 2024.	Future consideration
2.2	Use "March Madness" for both the Division I Men's and Women's Basketball Championships.	The NCAA made the decision to use March Madness for both Championships; per our discussions, the NCAA implemented operational, marketing and promotional initiatives to execute this plan. We observed that the NCAA used "March Madness" for both Championships as discussed in the "Inclusive language & branding" section of this report. The March Madness logo was used, but with different color elements for Men's and Women's.	Addressed
2.3	Negotiate for a new tier of corporate sponsors for the Division I Women's Basketball Championship (and other NCAA Championships).	Per the NCAA's recommendation action plan provided to us, the NCAA contracted a third party expert to gather information and assist with assessments for decision making related to this recommendation.	In progress

# Progress against EGER recommendations

(4 of 6)



<p>2.4 Create a new senior position of Chief Business Officer to implement a strategy in the marketing, promotion, and sponsorship of the Championships that both prioritizes gender equity and ensures the long-term sustainability of the NCAA.</p>	<p>Per inquiry of the NCAA, there is consideration for a Senior Vice President (“SVP”) position for Revenue that would focus on the Championships. However, per the NCAA, this position is not finalized and may change.</p>	<p>Future consideration</p>
<p>2.5 Implement an overall strategy to realize the value of the Division I Women’s Basketball Championship (and other Championships across the NCAA).</p>	<p>Per discussion with the NCAA, internal discussions occurred regarding realizing the value of the Women’s Championship. However, no formal plan has been developed. Other Championships were not observed as this is beyond the scope of this assessment at this time.</p>	<p>Future consideration</p>
<p>2.6 Establish a system for tracking sponsorship activations across the Division I Men’s and Women’s Basketball Championships (and all other Championships across the NCAA).</p>	<p>In response to this recommendation, the NCAA developed its own sponsorship activations tracking document. We obtained this document and observed that it identifies sponsorship activations and gaps between the Championships. Per inquiry of the NCAA, they provide sponsorship partners with the same activation opportunities between the Championships. However, legacy gaps may remain until current contract expiration because the choice to activate is a business decision by the sponsor.</p>	<p>Addressed</p>
<p>2.7 Pursue marketing and promotional opportunities that will benefit both the Men’s and Women’s Division I Basketball Championships.</p>	<p>Per the NCAA’s recommendation action plan document, they contracted a third party expert to gather information and assist with assessments for decision making related to this recommendation.</p>	<p>In progress</p>
<p>2.8 Increase cross-promotion of the Division I Men’s and Women’s Basketball Championships.</p>	<p>There was increased cross-promotion between the Championships. We obtained the NCAA’s cross-promotion inventory document, which tracks cross-promotion at the Championships. Per the document, however, there are instances where cross-promotion remains different. We inquired about these differences with the NCAA. The NCAA acknowledged these differences exist because of facility capabilities. The NCAA aims to continue increasing cross-promotion.</p>	<p>Addressed</p>



# Progress against EGER recommendations

(5 of 6)



<p>3.1 Hold the men's and women's Final Fours together in one city.</p>	<p>Per inquiry of the NCAA, the Men's and Women's basketball committees considered this recommendation and collectively decided not to implement.</p>	<p>Considered/not implemented</p>
<p>3.2 Ensure that items impacting the Student-Athlete experience at the Division I Men's and Women's Basketball Championships are gender-equitable.</p>	<p>The NCAA tracks gender-equitable items for the Championships through its documents, the GEC and NCAA Gender Equity Assessment Tool. During site visits, we noted differences, particularly in March Madness branding in particular rounds of the Championships. Although the NCAA uses "March Madness" for both Championships, they do not have "March Madness" branded courts and hoops at the Women's First Four or First/Second rounds. This was a collective decision by the Women's basketball committee.</p>	<p>In progress</p>
<p>4 Apply gender equity values to revenue distribution.</p>	<p>Per the 2022 DI Revenue Distribution Plan, the Basketball Performance Fund only pertains to Men's basketball. The NCAA provided the 2019 and 2021 DI Revenue Distribution Plans to us, and we observed that they were the same as the 2022 plan in nature. The NCAA is considering how to effectively implement this recommendation. Once determined, the plan will be presented to the membership. For the revenue distribution to formally change, two-thirds majority vote from the membership is required.</p>	<p>Future consideration</p>
<p>5 Provide an equitable number of participation opportunities.</p>	<p>In 2022, the NCAA expanded the Women's to 68 teams and created a First Four round to be equal to the number of the Men's participation opportunities. The scope of this report only considered the Championships, which is why this is considered "Addressed".</p>	<p>Addressed</p>

# Progress against EGER recommendations

(6 of 6)



6.1	Establish regular communications between the Division II and III Men's and Women's Basketball Committees that focus on coordinating on strategic decisions and achieving gender equity in the Student-Athlete experience.	We were not engaged by the NCAA to observe the DII or DIII Men's and Women's Basketball Committee communications at this time. This recommendation is out of scope for this assessment.	Out of scope
6.2	Ensure that items impacting the Student-Athlete experience at the Division II and III Men's and Women's Basketball Championships are gender- equitable.	We were not engaged by the NCAA to observe gender equity items impacting the Student-Athlete experience at the DII or DIII Men's and Women's Basketball at this time. This recommendation is out of scope for this assessment.	Out of scope
7	For the next five years, conduct an annual public assessment of the NCAA's progress in implementing the recommendations set forth in this report (EGER).	For 2022, the NCAA is conducting an assessment of its progress in addressing the recommendations set forth in the EGER.	In progress

4

Quantitative analysis



# Overview



## Quantitative analysis\*:

- The quantitative analysis includes comparisons of budget data from the Championships for areas impactful to the Student-Athlete experience
- We obtained the Championships' budgets directly from the NCAA; our analysis is limited to budgeted figures because, although we were provided with the actual revenue and expenditures for 2019, the 2022 actual revenue and expenditures were not available to us at the time of this report
- We assessed the NCAA's budget for the most recent years in which they were able to conduct full Championships, which were 2019 and 2022 because in 2020 and 2021, the Championships were canceled and modified, respectively
- In this section, we used a budget file provided by the NCAA ("the Financials") to derive all financial calculations

## Zero-Base budgeting:

- Per the EGER, ZBB is defined as, "starting from a 'zero base' and adding back each budget line item for the DI Men's and Women's Basketball Championships, as opposed to the annual NCAA process of adopting the previous year's budget as a base"
  - Per interviews with the NCAA, they did not perform a ZBB for the 2022 Championships per the definition in the EGER and does not plan to perform one in the future
  - The NCAA identified differences through meetings in cost drivers and areas that may impact the Championships, including the Student-Athlete experience from a gender equity perspective as memorialized in the NCAA's GEC
- As a result, the NCAA increased the Women's expense budget by \$6.1m. The NCAA provided us a document summarizing these increases ("GE Enhancements").

\*Per the NCAA, large differences in budgeted items between the Championships may be due to differences in size, scale, and structure. The NCAA should monitor budgeting differences as the Women's continues to grow and make adjustments accordingly.

# NCAA implemented budget approach

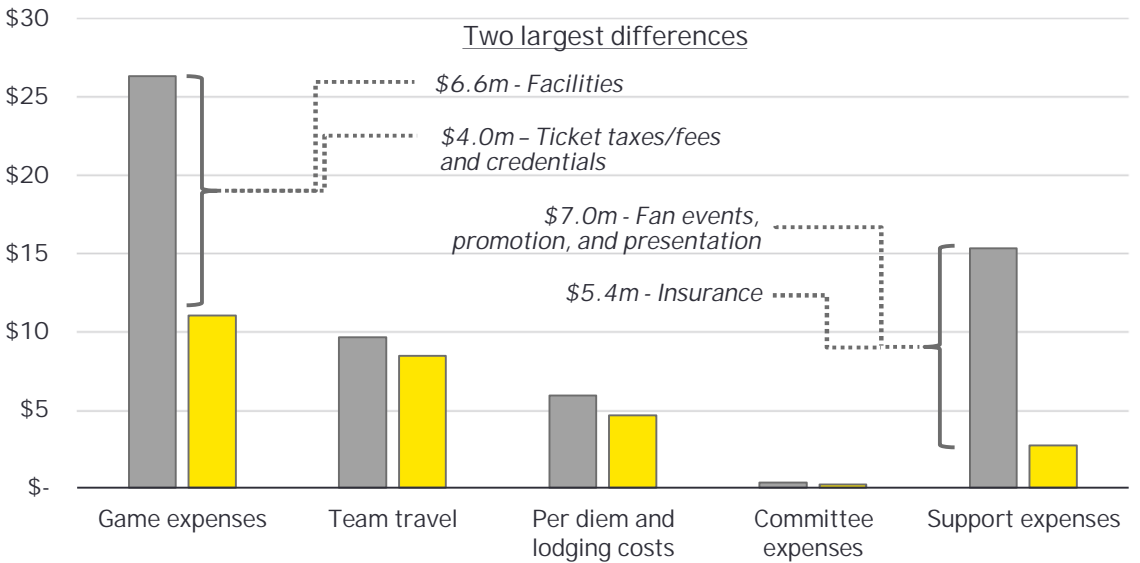


Per inquiry of the NCAA, they elected not to perform a ZBB per the EGER's definition. Instead, per the NCAA, in an effort to create an equitable experience between the Championships, the NCAA implemented an approach of increasing the Women's expense budget for areas they identified that would directly impact Student-Athletes' experience. The NCAA held meetings to identify the enhancement areas and reflected them in the GEC.

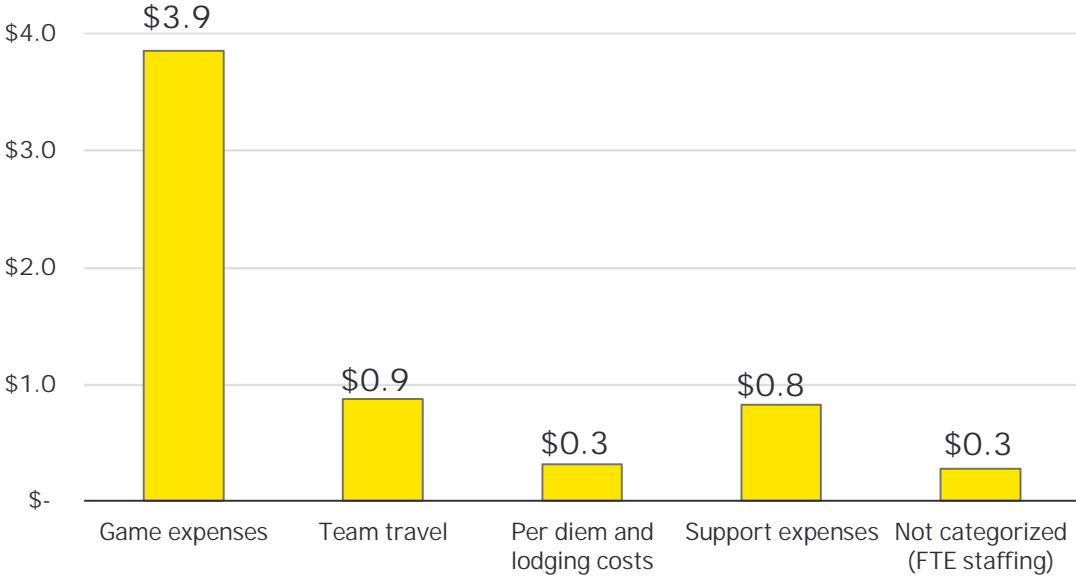
The graph below exemplifies the NCAA's implemented budget approach for 2022. With the additions included, the total difference in expense budgets remains in favor of the Men by \$30.5m.

Men's budget  
Women's budget

NCAA implemented budget approach  
(in millions)



Gender equity enhancements by budget category  
(in millions)



Financial data derived from the Financials provided by the NCAA

# Gender equity enhancements



Since publishing Phase I of the EGER in August of 2021, the NCAA added over \$6.1m of gender equity enhancements to the Women's and \$267k capital spend available per year as part of the NCAA's 10-year planning process to address gender equity and focus on what expenditures they believe directly impacted the Student-Athlete experience. Our site visits and documents provided to us focused on observing this investment. The enhanced areas per the NCAA are below and pertain to the Women's:

Category	Amount	Description
Décor & branding	\$1,868,000	<ul style="list-style-type: none"> <li>Fan seating and surrounding playing surface, locker rooms and paths to the playing surfaces, team bus wraps and hotel lobbies at the Final Four, selection room, press conference backdrops and LED enhancements, Final Four airport arrival décor</li> <li>Creative hours incurred to measure, design and tailor branding for the items above</li> </ul>
Championship access (First Four round)	\$1,510,000	<ul style="list-style-type: none"> <li>Increase the size of the Championship to 68 teams and create the first ever First Four round</li> </ul>
Event management	\$675,000	<ul style="list-style-type: none"> <li>Consultation, assistance with planning, and executing event spaces for predetermined sites</li> </ul>
Social & digital coverage	\$521,000	<ul style="list-style-type: none"> <li>Elevated story-telling around Women's basketball</li> <li>Radio production expenses to air Sweet Sixteen games</li> <li>Support for production editing and social publishing to close the resource gap provided to Men's</li> </ul>
Media operations	\$415,000	<ul style="list-style-type: none"> <li>Addition of press conference production and transcript services provided by third party at all preliminary round sites</li> </ul>
Staffing	\$275,000	<ul style="list-style-type: none"> <li>Added three FTEs to support the Women's</li> </ul>
Fan experience	\$221,500	<ul style="list-style-type: none"> <li>In-venue producers at pre-determined sites</li> <li>Advertising, video board, and Final Four national anthem enhancements</li> <li>Additional day of programming for Party on the Plaza, which is a sponsored fan event with free games and food</li> <li>Fan event marketing</li> </ul>
Security & transportation	\$153,000	<ul style="list-style-type: none"> <li>Added courtesy car program throughout the Championship and adjusted the quality to match Men's</li> <li>Provided police escorts for teams to and from the airports and any other Championship events</li> </ul>
Officials	\$142,000	<ul style="list-style-type: none"> <li>Adjusted pay scale to match Men's rates and hosted Next Generation of Officiating at the Final Four</li> </ul>
Broadcast	\$130,000	<ul style="list-style-type: none"> <li>Approved 1-year broadcast pilot to project March Madness logos on the basketball courts for the First/Second round sites</li> </ul>
Awards/mementos	\$114,250	<ul style="list-style-type: none"> <li>Offered consistent mementos, apparel, Student-Athlete and family lounges, and bench chairs across the Championships</li> </ul>
Hospitality/catering	\$97,000	<ul style="list-style-type: none"> <li>Provide same meal opportunities for 25 individuals at the preliminary rounds for any day the teams are at the venue</li> <li>Provide meal vouchers for officials as part of the pre-event meeting</li> </ul>
<b>Total</b>	<b>\$6,121,750</b>	

Financial data derived from the Financials provided by the NCAA

# Budgeted revenue



Overall, the Men's ("M") budgeted revenue exceeds the Women's ("W") by about \$963.3m. Both media revenue and ticket sales account for \$955.7m of that difference.

## Media revenue

Between the Championships, the budgeted revenues from 2019 to 2022 increased by 7.9% and 12.5%, respectively. Media revenue accounts for close to 90% of the Men's budget and approximately 55% of the Women's budget.

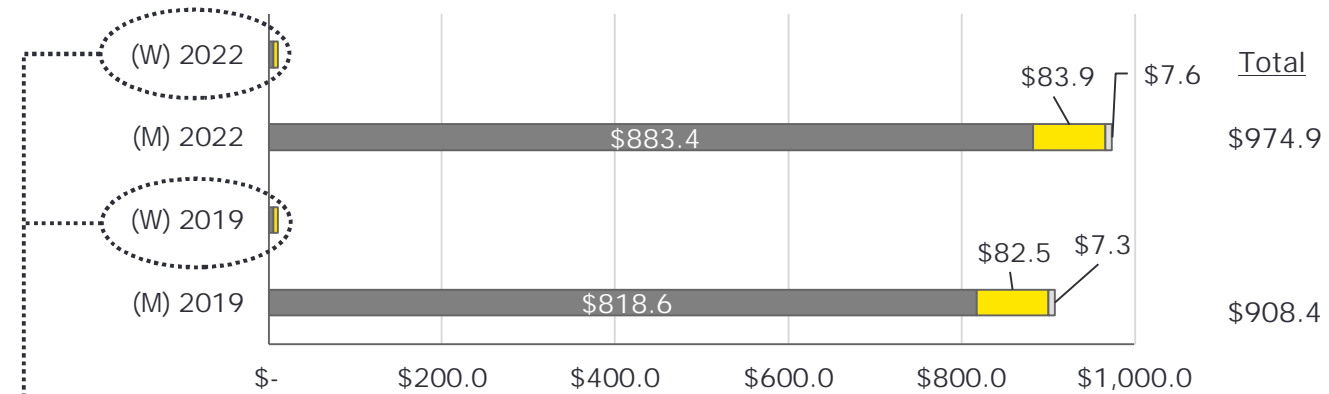
## Ticket sales

The NCAA projected an increase in the total revenue of ticket sales for both Championships from 2019 to 2022. For the Men's, there was a 1.7% increase in ticket sales, whereas, for the Women's, there was a 3.7% increase in ticket sales. Men's ticket sales account for about 9% of its total revenue, whereas Women's ticket sales account for about 44% to 45% of its total revenue.

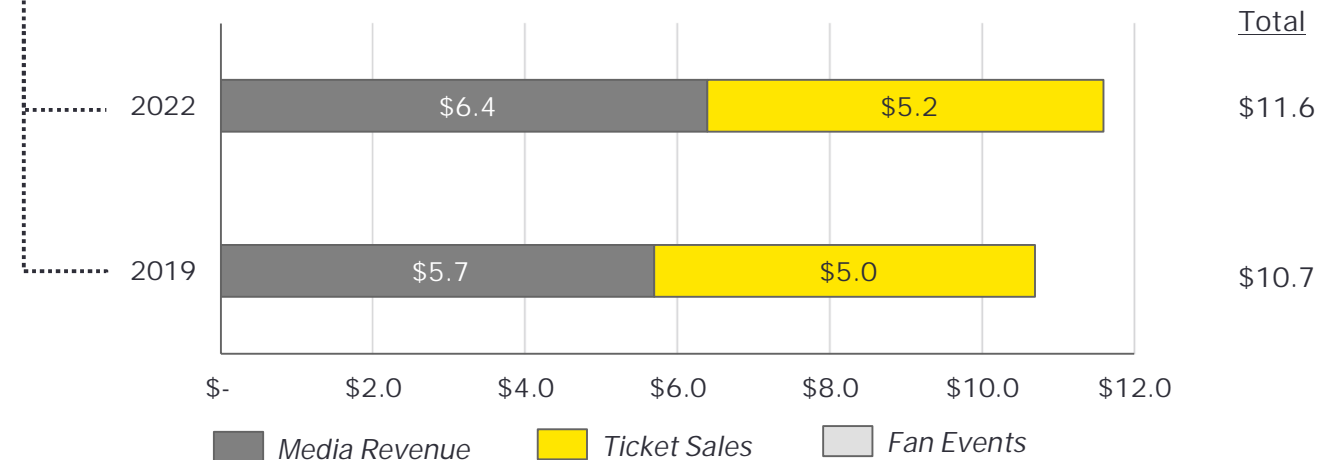
## Fan events

Fan events include revenue from Corporate sponsors. The NCAA budgeted fan event revenue for the Men's only. At the Women's Final Four there is "Tourney Town", a fan event. For the Men's Final Four, there is "Fan Fest". Based on the Financials provided by the NCAA, it appears that "Tourney Town" revenues are reported by a third party in a year-end settlement" and were not available at the time of our analysis.

Budgeted revenue of the Championships (in millions)



Women's budgeted revenue (in millions)



# Expense budget categories

(1 of 3)



Per observation of the Financials, we identified five expense budget categories. The graphic on the right shows the NCAA's percent difference between the Championships by category in 2019 and 2022. In all five categories, the difference in budget decreased. In three of the five, the percent change was greater than five percent.

The five categories are below along with the total Championships budget for 2022 (in thousands of USD) and items that contribute to their total:

## Game expenses (\$37.3):

- Facilities, ticket taxes/fees and credentials, honorariums and hosting settlements, personnel, signage, equipment, media production, technology, telecom, other travel, hospitality and catering, apparel, officials, awards/mementos, promotion and office and professional services

## Team travel (\$18.0)

- Airfare and flight charters, ground charters and other ground transportation, and other traveling costs

## Per diem and lodging costs (\$10.5)

- Team travel per diems, and lodging

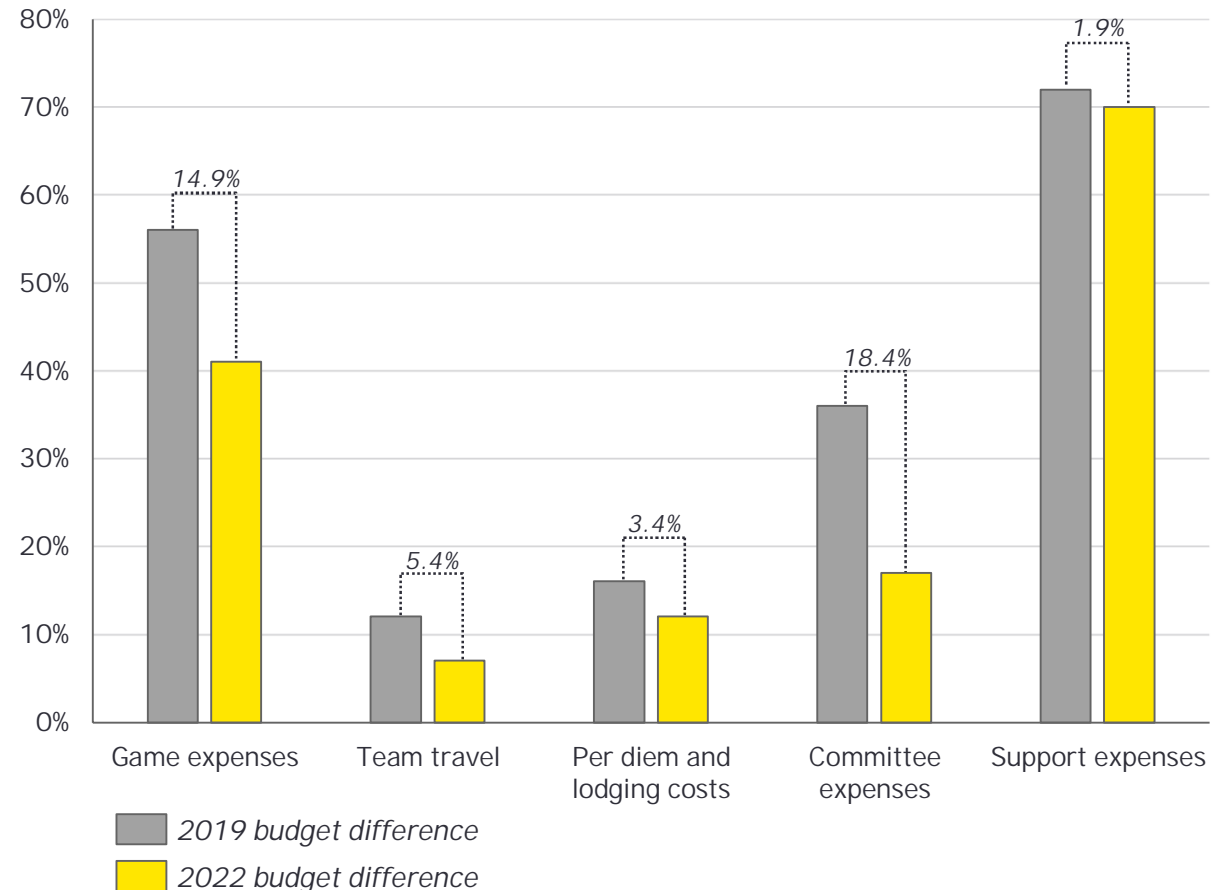
## Committee expenses (\$0.6)

- Committee airfare, per diems, lodging, meals, audio/visual and other traveling costs

## Support expenses: (\$18.0)

- Fan events, promotion and presentation, NCAA marketing and ticketing expense, credit card fees, NCAA Championships and Alliances Functional Group expenses, playing rules and officiating improvement and insurance

Percent difference between Men's & Women's expense budget per category





# Expense budget categories

(2 of 3)



We observed the five largest expense budget categories for each Championship and depicted them below. We noted that all five of the Men's expense budget categories were greater than all but one of the Women's top five expense budget categories. Further, each of the five Men's expense budget categories exceeded the respective Women's expense budget amounts. Justifications from the NCAA as to why the Men's top five expense budget categories are greater than the Women's expense budget categories are:

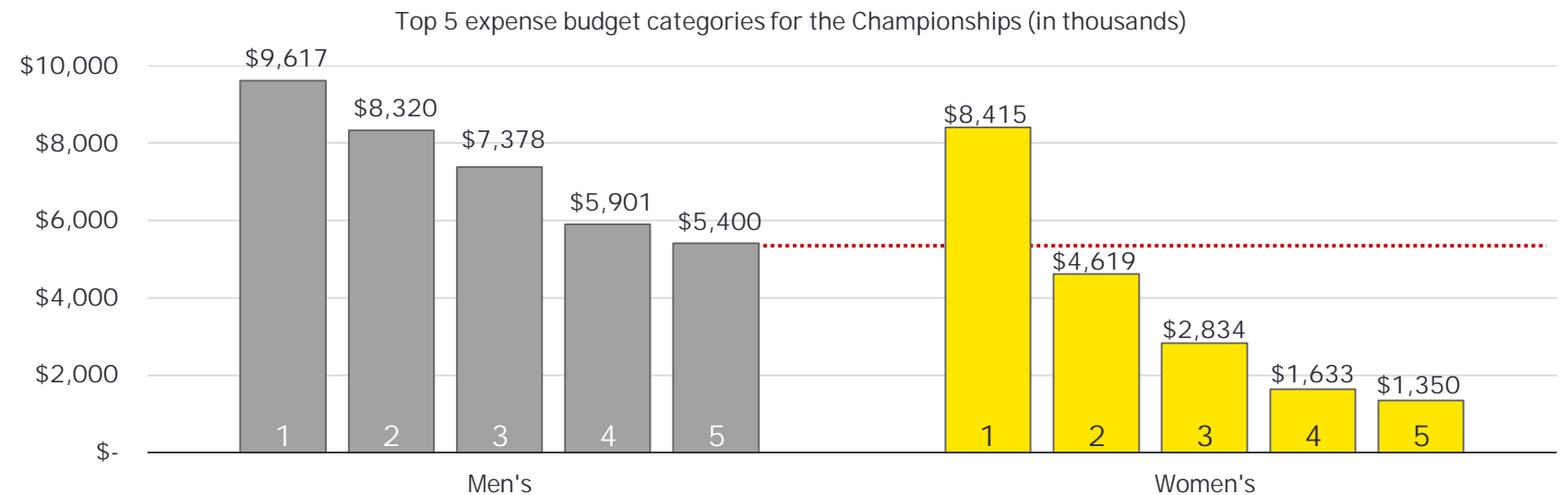
1. Team Travel - The Women's First/Second round is hosted by the top 16 teams, which eliminates 16 team's worth of travel for an entire round
2. Fan Events, Promotion, and Presentation - The NCAA's agreement with a third party provides over \$7.0m in funding for fan events restricted to the Men's
3. Facilities - Men play in larger venues
4. Per diem and lodging costs - Hosts of the Women's First/Second round are only paid partial per diem on days of competition, and, per the NCAA's travel policy, Women's First/Second round host site teams receive a lesser per diem than those that travel to the host sites
5. Insurance - The NCAA relies on the Men's revenue to support all NCAA championships and pays an annual insurance premium of \$5.4m, a \$3.3m increase from 2019 to 2022 due to COVID-19, in the event that the Men's is canceled

Expense budget categories respective of color (left to right)

Men's Women's

- 1. Team Travel
- 2. Fan Events, Promotion, and Presentation
- 3. Facilities
- 4. Per diem and lodging costs
- 5. Insurance

- 1. Team Travel
- 2. Per diem and lodging costs
- 3. Personnel
- 4. Signage
- 5. Fan Events, Promotion, and Presentation

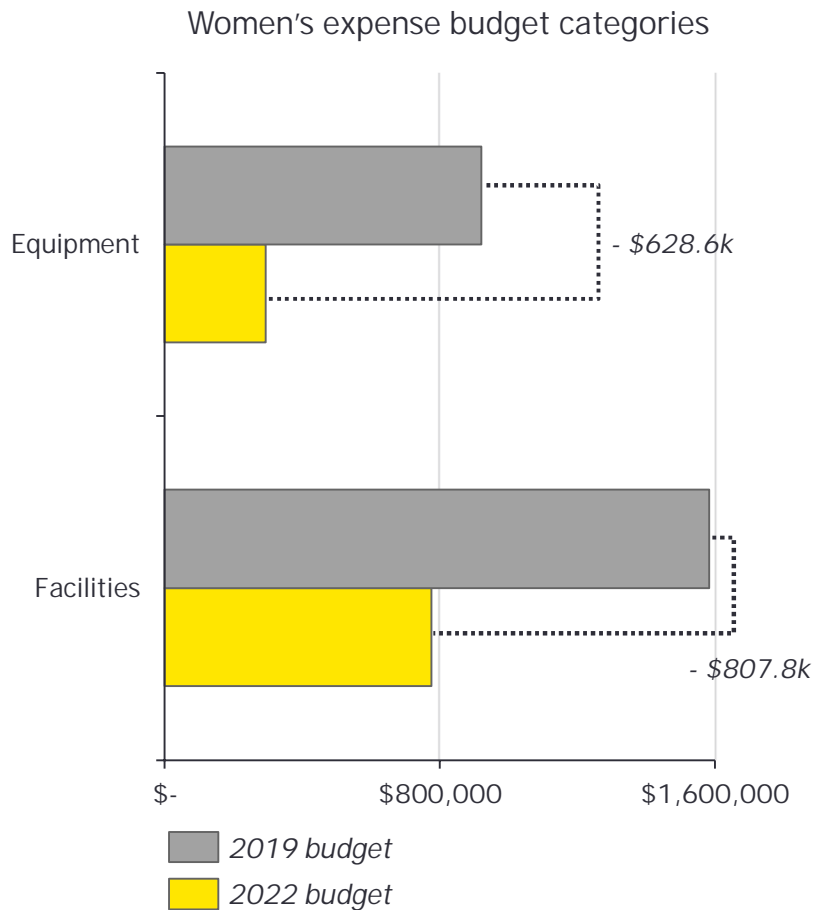


# Expense budget categories

(3 of 3)



We assessed expense budget accounts for the Women's between 2019 and 2022. Due to the gender equity enhancements, there was an overall increase in the Women's budget for game expenses. However, we noted that there were decreases in the Women's expense budget for facilities and equipment from 2019 to 2022 even though the number of games and teams expanded from 2019 to 2022.



## Equipment

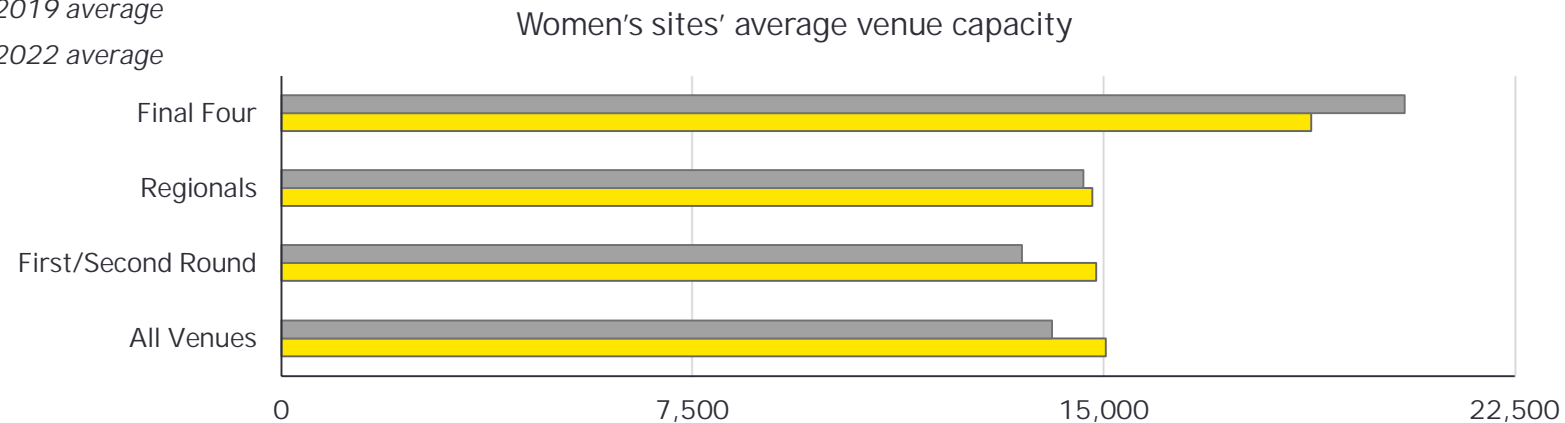
In 2022, four more teams participated in the Women's, resulting in four more games. Contrarily to an expansion of the Women's, we noted a 68.1% decrease in budget for equipment between 2019 and 2022. The accounts that makeup this budget category are:

- Operations - Equipment Purchase
- Operations - Equipment Rental
- Equipment Maintenance

## Facilities

Facilities and the overall Women's structure for the Women's was larger than 2019 in average venue capacity and number of games. However, we calculated a 51% decrease in budget for facilities between 2019 and 2022, whereas Men's saw a 1% increase. The accounts that makeup this budget category are:

- Operations - Venue Set-up
- Operations - Other
- Facilities - Maintenance & repairs
- Facilities - Furnishings
- Facilities - Rent
- Facilities - Other
- Facilities - Utilities



# Quantitative analysis summary



Component	Key analyses
NCAA implemented budget approach & gender equity enhancements	<ul style="list-style-type: none"> <li>NCAA approved \$6.1m in gender equity enhancements, resulting in an overall increase of \$6.3m to the Women's expense budget from 2019 to 2022 when paired with the increase of \$0.2m prior to the gender equity enhancements</li> <li>Gender equity enhancements were reflected in the overall Women's environment, which were observed by us during on-site visits</li> <li>The NCAA's implemented budget approach is not consistent with the definition of a ZBB by the terms of the EGER</li> <li>The NCAA's approach is to continuously monitor budgeted areas of the Women's that may require additional funding to address current or future gender inequities</li> </ul>
Revenue budget	<ul style="list-style-type: none"> <li>Men's accounts for 98.8% of the budgeted revenue for the Championships' combined budget</li> <li>Men's budgeted revenue is over 83x the Women's budgeted revenue</li> <li>Budgeted media revenue for Men's makes up 89.5% of the budgeted revenue for the Championships' combined budget</li> </ul>
Expense budget	<ul style="list-style-type: none"> <li>Women's expense budget increased by \$6.3m (30.7%)</li> <li>Men's expense budget increased by \$4.9m (8.6%), of which, \$3.3m related to an increase in cost for the insurance premium to cover revenue losses in the event of a cancelation</li> <li>Men's expense budget is \$30.5m (213.0%) greater than the Women's</li> <li>The overall difference between the Championships decreased by \$1.4m from 2019 to 2022</li> </ul>
Expense budget categories	<ul style="list-style-type: none"> <li>Through gender equity enhancements, we noted a decrease in the difference between all five expense budget categories between the Championships</li> <li>For the Women's, all five expense budget categories increased by at least 11.0%.</li> <li>Three of the five Women's expense budget categories increased by at least 42.8%</li> <li>Women's expense budgets for facilities and equipment saw a \$807.8k (51.0%) and \$628.5k (68.1%) decrease, respectively, from 2019 to 2022</li> <li>There was a \$986k (518.9%) and \$1.4m (518.9%) increase in signage and media, respectively for the Women's expense budget</li> </ul>

# 5 Qualitative analysis



# Summary view



Below details a high-level overview of the components observed at the sampled host sites as it relates to the GEC, with a focus on those impacting the student athlete experience. We summarized the components according to the descriptions below.

1

## Participation & structure

- Number of participants
- Championship announcement
- Championship structure, including:
  - Format and scale of competition
  - Seeding and bracketing
  - Timing/ # of days between rounds
- Selected host sites

2

## Inclusive language & branding

- Use of the March Madness logo
- March Madness social media accounts and applications
- Gender specifications related to the reference of the Championship (i.e., NCAA Men's vs. Women's).
- Décor / signage in locker rooms and venues

3

## Travel

- Hotel room locations and rating
- Transportation provided to teams
- Allowable travel party size
- Student-Athlete and family recognition and benefits
- Per diem or meal allowances
- Presentation of meals/ snacks
- Courtesy cars for the Final Four

4

## Championships

- Venue equipment/ presentation
- Broadcasting / Media
- Practice facilities where applicable
- Mementos for Student-Athletes
- Championship celebrations
- Community and fan engagement
- Corporate Championships and activations

# Participation & structure



## Number of participants & championship announcement

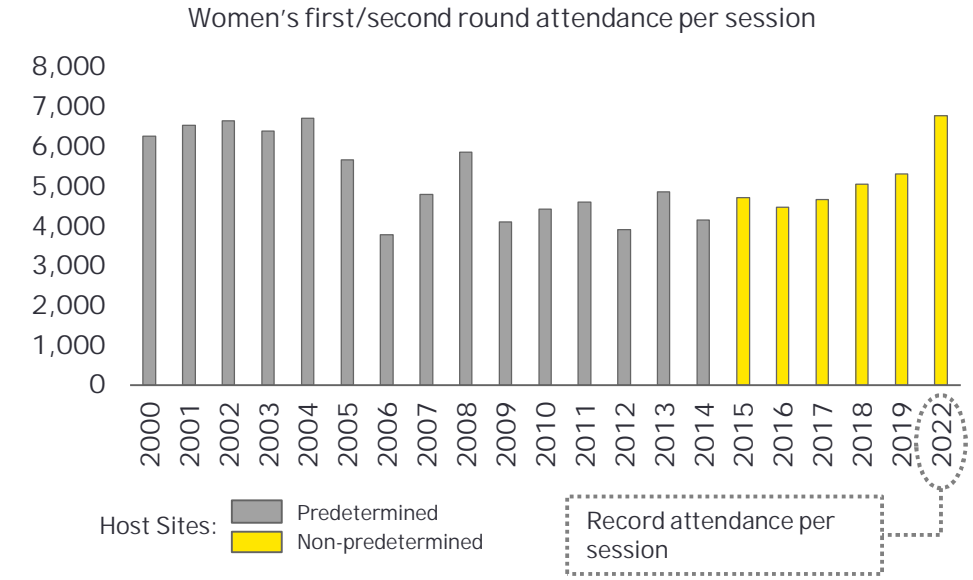
The NCAA increased the number of Women's participants from 64 to 68 and added a First Four round. By doing so, the Championships currently both have the same number of rounds and participating teams. The Selection Show for the Championships both occurred on the same day. Previously, they differed with the Men's on Sunday and the Women's on Monday.

## Championship structure

For both the Championships, there are zero days between the end of the First Four and start of the First/Second round, and there are three days between the end of the First/Second round and Regionals. Upon completion of the Regionals, it differs. Men have five days between rounds, whereas Women have three days between rounds. Further, at the Final Four, Men's and Women's teams' number of practice days differed. Ultimately, the Men's teams that made the Championship practiced three times at their respective Final Four host site, whereas the Women's teams only practiced two times. All four Final Four teams for the Men had the opportunity to participate in an open practice in front of fans. Of the Women's Final Four teams, only the two teams that made the Championship practiced in front of fans. Per inquiry of the NCAA, this structure was a strategic decision by the Women's basketball committee to engage Student-Athletes within the Final Four site community.

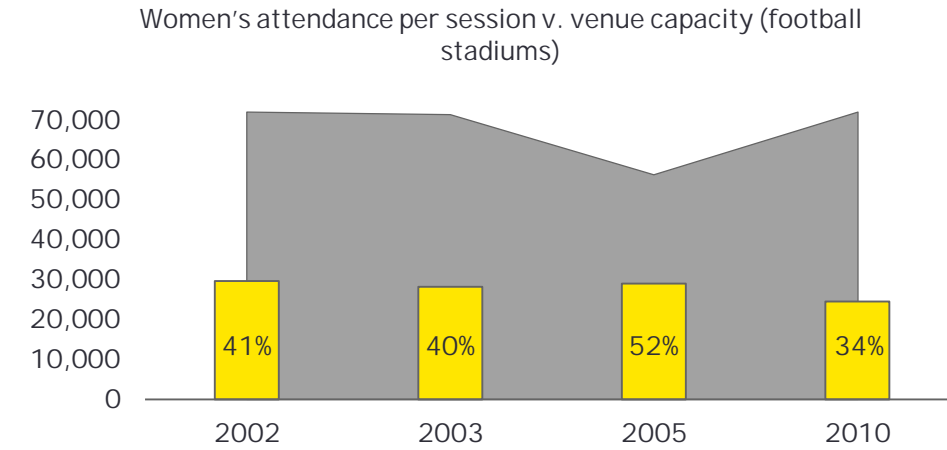
## Host sites v. neutral sites

Per inquiry of the NCAA, the Women's First/Second round sessions are at non-predetermined sites to increase attendance and grow the Women's. This was a collective decision made by the Women's basketball committee. The data to the right suggests that site pre-determination may not directly correlate with attendance and game-growth. After the change from non-predetermined sites, attendance generally increased year-over-year, but the chart shows that attendance was comparable at predetermined sites, particularly between the years 2000 through 2004.



## Final Four venue

When considering to hold the Women's Final Four in a football arena, the NCAA explained that the attendance would not substantially fill the football arena and affect the overall environment of the games. The chart to the right shows the years in which the Women's Final Four was held in a football stadium. Attendance did not account for more than 52% of the venue capacity in any of these years. However, in 2022, Women's had record attendance per session in the First/Second round and the Women's Final Four was sold out, which may suggest that the historical attendance is not indicative of the current/future potential.



# Inclusive language & branding

(1 of 5)

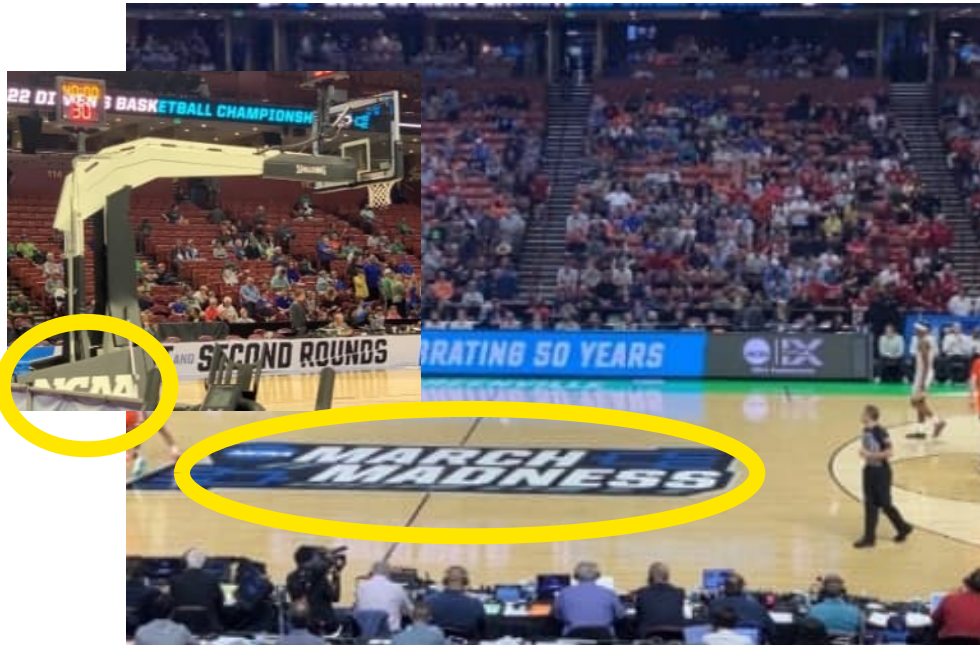


## Basketball courts and hoops

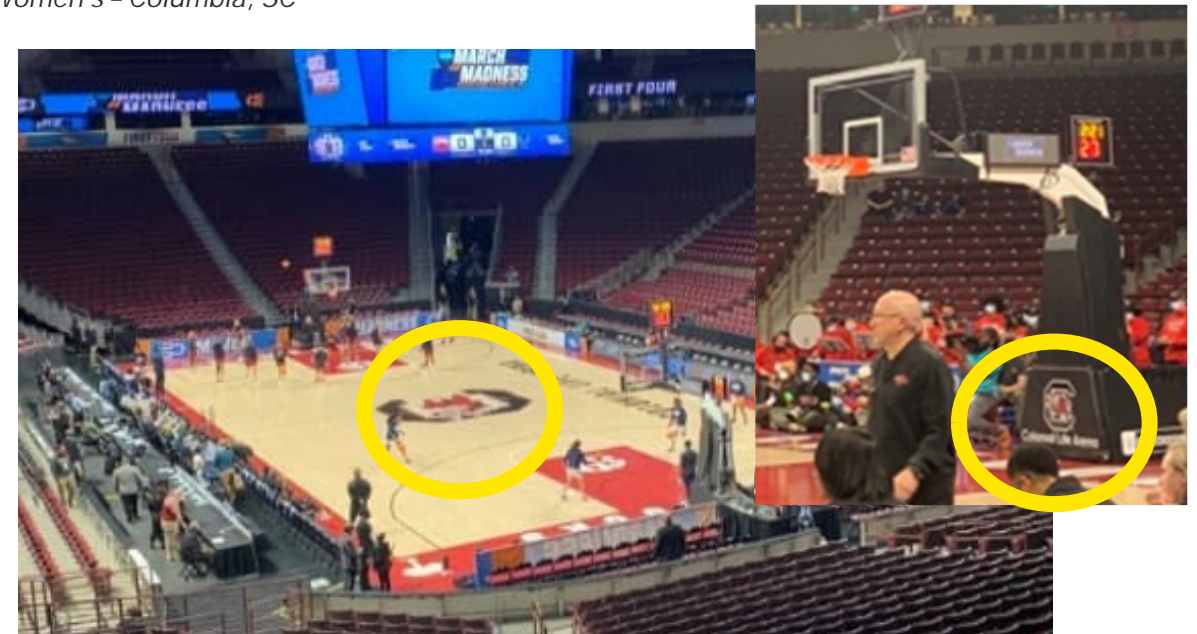
We observed that both the Men's and the Women's sites had consistent signage throughout the arena promoting the Championships. However, the courts and pads surrounding the hoops were branded in school logos in the First/Second round of the Women's. Our understanding is that this was the result of sites not being predetermined. Per the NCAA, the decision to not use predetermined sites was made to increase attendance in the First/Second round, leading to a better environment (see note at the Participation and Structure section). While the actual products were comparable, they were noticeably different, potentially to a Student-Athlete.

*Images of the basketball courts in the First/Second round:*

*Men's - Greenville, SC*



*Women's - Columbia, SC*



# Inclusive language & branding

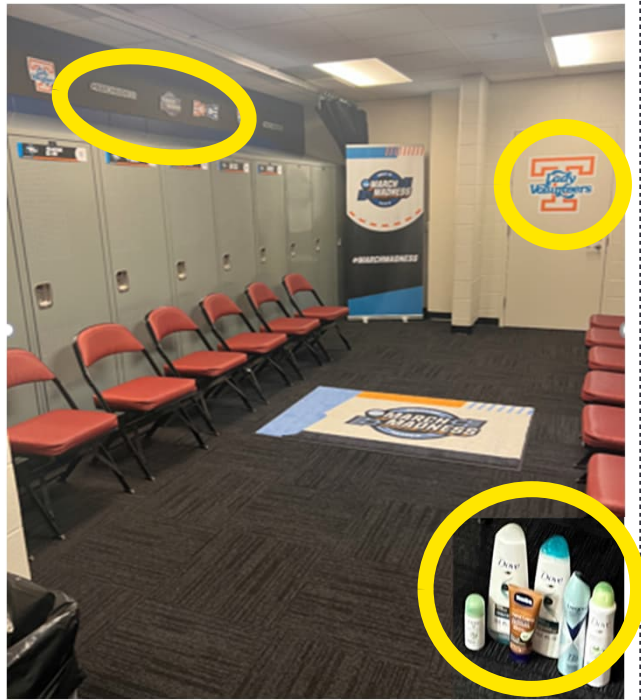
(2 of 5)



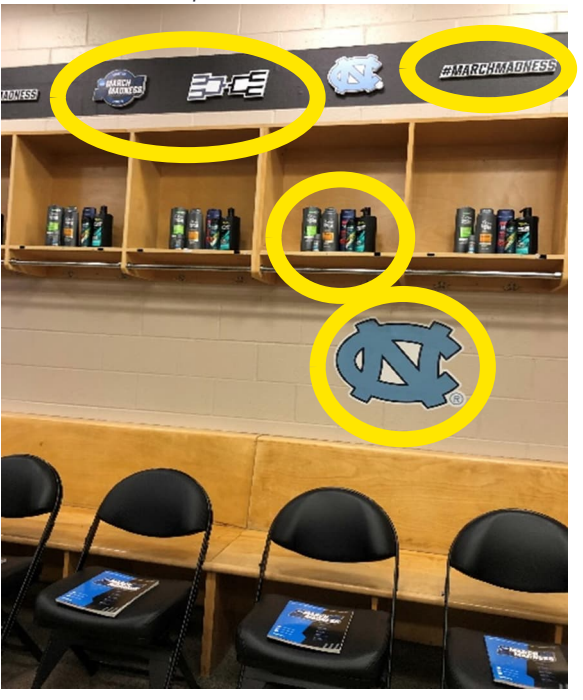
## Locker room décor and amenities

During our site visits, locker rooms included décor and signage reflective of the team currently playing. For the Championships, the décor was affixed with Velcro so that these could easily be changed between games. Additionally, we noted March Madness branding within the locker rooms on the walls as well as on the carpet as shown in the images below. The size and volume of the décor and signage appeared to be consistent between the various host sites that we attended.

Women's - Wichita, KS



Men's - Philadelphia, PA



Amenities for Student-Athletes depended on the facility. The items listed below differed according to the location of the games:

- Size of locker rooms
- Separate locker rooms for Coaches
- Ice baths
- X-ray machines accessibility
- Location of training tables
- Practice space for band and cheer squad

Per inquiry of the NCAA, for the Championships, the highest seed at the site occupies the largest locker room, while the lowest seed occupies the smallest locker room. For the Women's games hosted at non-predetermined sites, the home team occupied their home locker room.



# Inclusive language & branding

(3 of 5)



## March Madness logos and Final Four branding

We observed the March Madness logos and Final Four branding at the various sampled host sites. For the preliminary rounds, the NCAA provided to us a document (“Style Guide”) with instructions on March Madness branding and logo usage between the. The Style Guide provided guidance regarding the use of the March Madness logos. These logos are below.

While visiting the sample host sites, we observed the following:

- For the Women’s First/Second rounds, tv broadcasting digitally branded “March Madness” on the court but was not physically present. However, as noted previously, the NCAA shared that First/Second rounds for women are played at non-predetermined sites to increase attendance, which results in these rounds being played at host sites without a March Madness court
- The March Madness logo used was not gender specific
- The Final Four logo is gender specific. We realize that this logo is tied to an event that only applies to one gender, which follows the Style Guide
- Additionally, we identified that the Championships each had their own account on each social media platform. The naming conventions of the accounts were consistent with the Style Guide. Each account’s name was “NCAA March Madness”, with the gender specified in the account handle, “@MarchMadnessMBB” and “@MarchMadnessWBB”

March Madness branding



Set 1: March Madness branding per NCAA’s style guides

Set 2: March Madness branding per broadcasting partners

Final Four branding



Set 3: Final Four branding per NCAA’s style guides

NCAA March Madness Twitter accounts



# Inclusive language & branding

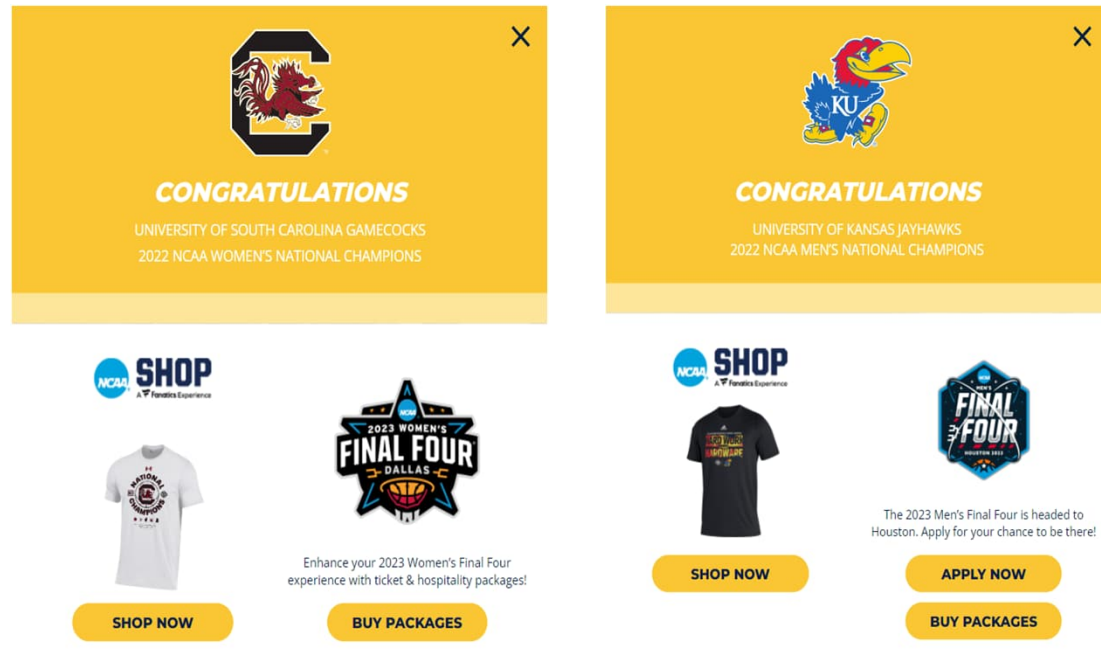
(4 of 5)



## Championship website

The NCAA March Madness official website offered championship apparel for the winning teams of the Championships. While the Men's specific website offered the opportunity to apply for a trip to the 2023 Final Four, the Women's specific website offered the opportunity at a later date. Per inquiry of the NCAA, this was due to timing differences. Further, for the Women's, fans do not have to enter a lottery as compared to the Men's. See image below for reference.

ncaa.com - NCAA March Madness website championship apparel and 2023 March Madness offerings

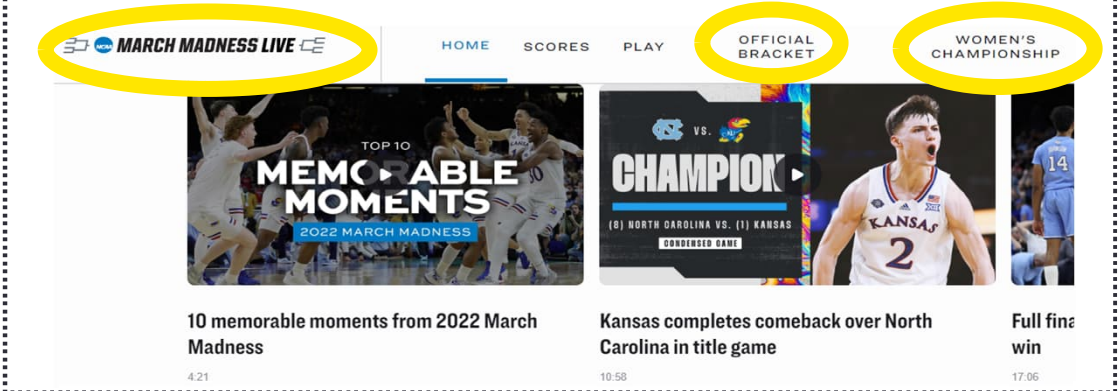


## March Madness Live website

Shown below, the homepage offered only Men's March Madness content, which included videos, pictures, articles, etc. We observed the following from the website:

- "March Madness Live" is the webpage logo. As the content included only relates to Men's information, this is inconsistent with the Style Guide. If it were to remain this name, it should include both Men's and Women's content. Since it does not, this should be specified that it is Men's "Official Bracket" is the Men's bracket. It does not include any reference to the Women's bracket
- "Women's Championship", when clicked, will direct the webpage to only Women's March Madness content. The content, by default, relates to the Men's
- March Madness Live is a third party managed platform. Per the NCAA, this site is not under their control.

ncaa.com - NCAA March Madness website



# Inclusive language & branding

(5 of 5)



## Mobile applications

An NCAA application for March Madness existed for both Championships. These applications included live scores, brackets, and live streaming. The Men's application was named "NCAA March Madness Live", under the control of a third party, while the Women's application specified the gender as "March Madness WBB". Per inquiry of the NCAA, this use of gender and branding was a result of a collaborative decision between the two third-parties that manage the applications.

For the Final Four distinctly, only an application for the Men's was identified from the App store on iOS devices. The Final Four application included the same information as the March Madness application as well as a schedule of events such as noting the location and timing of fan events.

*NCAA Men's March Madness App*



### NCAA March Madness Live

Watch College Basketball G...



*NCAA Women's March Madness App*



### March Madness WBB

NCAA



*NCAA's Men's Final Four App*



### 2022 NCAA Men's Final Four

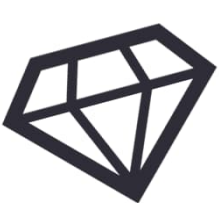
Official app of the Final Four





## Hotels & Lodging

Based on the in-scope host sites, we visited various hotels reserved for the Student-Athletes. While we did not have access occupied rooms, we observed the quality of the hotels, March Madness décor, and team transportation. We measured the quality of the hotels by referencing AAA Travel Guides and obtaining their “Diamond” rating<sup>1</sup>. The classifications and descriptions below and are listed from least luxurious to most luxurious. The percentages represent the allocation of the hotels by championship according to the gender. A few hotels were not identified on this website.



- Approved* – Enhanced & budget oriented
- Three* – Distinguished
- Four* – Refined
- Five* – Ultimate Luxury
- Not identified* – Not found on AAA site

	Approved	Three	Four	Not identified	Total Observed
<b>M</b>	0%	56.0%	36.0%	8.0%	25
<b>W</b>	3.7%	81.5%	3.7%	11.1%	27

As noted from the table, most of the Women’s hotels were three diamond rated. Additionally, hotels that fell into the “Approved” diamond rating amongst the pertained only to the Women. “Approved” is the lowest possible rating by AAA. By contrast, Men’s hotels were predominantly Three or Four diamonds. As the Championships occur in different locations, it is possible that the ratings could have been affected by the location and the availability of the types of hotels offered. For example, the Regional sites included major metropolitan areas for Men’s such as San Antonio (TX), San Francisco (CA), Chicago (IL), and Philadelphia (PA), while the Women’s Regional sites included smaller metropolitan areas for Women’s such as Bridgeport (CT), Greensboro (NC), Spokane (WA), Wichita (KS). During this round, the Men’s had 4 four diamond rated hotels, while the Women’s had 0. It should also be noted that hotels are determined through the bid process, which was completed prior to the EGER.

Further, we performed a qualitative analysis to compare the average distance, in miles, from the hotel to the game venue. We noted that the average distance per round for both Men’s and Women’s was less than seven miles. Additionally, we leveraged the NCAA’s travel policy, encompassing all NCAA championships, to compare hotel room rate per diems and travel party sizes. The hotel room rate per diem for the Championships was between \$205 and \$305 for preliminary rounds and between \$245 and \$355 for the Final Four. The reimbursable travel party sizes were consistent for the Championships at 75 and 100 for the Regionals and Final Four, respectively. However, due to predetermined and non-predetermined sites, the travel party sizes for First/Second round visitors is 75 for Men’s and Women’s, but, for Women’s round hosts, it is 52.

<sup>1</sup> AAA Hotel Ratings

# Travel

(2 of 4)



## Hotel & lounges (continued)

We observed family lounges located in the respective hotels at the Final Four sites. Family and team lounges were available to the Men's and Women's teams. Amenities in the team lounges consisted of massage chairs, video games, food and drinks, lounge areas and activities such as ping pong tables, video games, and Jenga. The family lounges had television and snacks provided. We leveraged the NCAA's family travel policy document provided to us and noted that family travel stipends were equal at \$4,000 per family for Men's and Women's.

## Final Four Student-Athlete and family lounges: Men's – New Orleans, LA | Women's – Minneapolis, MN

Men's - Student-Athletes



Women's - Student-Athletes



Men's - Family



Women's - Family



# Travel

(3 of 4)




## Meals and snacks

The NCAA informed us that a meal sheet is available for each team at each round, which contained a variety of food options for them to choose from that would be provided by the NCAA. Teams are afforded an opportunity to order a meal for each day that they participate in activities at the game venue. Due to the event schedule of the Final Four, the Women conducted activities in the game venue for one less day. This led to one less meal opportunity for the Women.

Per the NCAA, "Snacks in the locker rooms vary from site-to-site. Some sites elected to purchase on their own, some sites elected to use catering to provide, and some a hybrid of catering and purchased on own. Recommendations for snacks included bananas, oranges, pretzels and granola bars".

*Meal sheet order forms for nutrition provided by the NCAA to participating teams:*



*Men's Final Four – New Orleans, LA*

**2022 NCAA DIVISION I MEN'S BASKETBALL CHAMPIONSHIP**

**TEAM MEAL REQUEST FORM**

**FINAL FOUR**

Institution Name: \_\_\_\_\_

Primary Administrator (Name/Cell): \_\_\_\_\_

Team meals may be selected and scheduled for every day your team is at the stadium in New Orleans. Beverages will be available at all times locker rooms are occupied. **Meal orders for the five tournament days shall be placed by noon Tuesday, March 29.**

Please select one option (meal or snack) from the offerings, which will be provided for your full squad of 25 individuals.

Please contact \_\_\_\_\_ via email or cell to place your order. \_\_\_\_\_ can be reached at cell number \_\_\_\_\_ or email \_\_\_\_\_. Please note that it will be difficult to alter meal selections once they are submitted.

**Thursday Closed Practice:**

Meal Entree: \_\_\_\_\_

Vegetable: \_\_\_\_\_

Starch: \_\_\_\_\_

Dessert: \_\_\_\_\_

**OR**

Snack: Snack Option 2

No Meal

Time to be delivered to locker room: Please see email

**Friday Open Practice:**

Meal Entree: \_\_\_\_\_

Vegetable: \_\_\_\_\_

Starch: \_\_\_\_\_

**Meal Options:**

Teams may select a complete meal or a snack option

**Entree: (Choose One)**

1. Fried Chicken
2. BBQ Pulled Pork
3. Smoked Brisket
4. Grilled Chicken w/Pasta
5. Chicken Tenders
6. Assorted Pizza full sized cut in 8
7. Roast Beef Debris

*Women's Final Four – Minneapolis, MN*

Option #	Entrée	Vegetable	Starch	Dessert
1	Herb Roasted Chicken Breast	Seasonal Roasted Vegetables	Roasted Fingerling Potatoes	Chocolate Chip Cookies
2	Oven Seared Salmon	Grilled Asparagus	Garlic Mashed Potatoes	Brownies
3	BBQ Pulled Pork	Chef's Garden Salad	Brown Rice	Dessert Bars
4	Buffalo Pulled Chicken	Caesar Salad	Jasmin Rice	Mini Donuts
5	Grilled Tofu	Ginger Glazed Carrots	Tater Tots	
6	Lemon Garlic Shrimp	Roasted Cauliflower	Creamy Mac and Cheese	
7	Chicken Alfredo		Sweet Potatoes	
8	Pasta with Red Sauce			

# Travel

(4 of 4)



## Courtesy cars

We obtained the NCAA's courtesy car schedule. The NCAA explained that due to the Championships' structure, Women's host sites are responsible for organizing courtesy cars in the First Four and First/Second rounds. In the Regionals and Final Four, the NCAA is responsible for coordinating courtesy cars. In such rounds the NCAA allotted the same amount of SUV courtesy cars per team in the Regional round, while, at the Final Four, among all participating teams, Men were allotted a total of 21, and Women were allotted 12. We confirmed the Women's team's courtesy car allotment by observing the transition meeting document provided by the NCAA.

## Transportation

Aside from the championship trophy displayed on the Men's Final Four buses, the number of buses and wraps between the Championships were the same. The quality of buses is subjective to the host site's geographic location. The NCAA uses local bus agencies to contract buses for participating teams. During site visits, we noted police escorts were present for both the Men's and Women's participating teams. To support these observations, we leveraged the Men's and Women's basketball travel memo provided to us by the NCAA. The memo outlines the policies and availability of transportation means for all teams participating in the Championships. Per this memo, "Teams that FLY to NCAA championship sites will be required to use STM Driven for local transportation at the site of competition". STM Driven is a division of Short's Travel Management. Additionally, it outlines the procedures to ensure that a team properly registers for potential travel and participation in the Championships. The memo shows that the Championships, in terms of transportation and preparing participants to be eligible for applicable travel, are the same.

The NCAA provided its travel policies and provided a walkthrough of how it partners with a travel agency to arrange travel in accordance with said policy. While we have not been provided with all actual travel expenses as of the date of this report, through the course of our assessment, we discussed with the NCAA that during the First/Second round of the Championships, two teams from the same university played the final game of the round in the same state on the same day. On that day, the Men's team played in Greenville, South Carolina later than the Women's team that played in Columbia, South Carolina. Although the Men played later, they flew home that night while the Women flew home the following day. Based on bids received from airlines, the NCAA informed us that accepting the bid for the men to fly home at this time enabled the option to fly a total of three teams home versus two and was a cost savings of \$30k.

### *Buses and bus wraps at the Final Four:*

*Women's - Minneapolis, MN*



*Men's - New Orleans, LA*



# Championship

(1 of 3)



## Venue equipment & preparation

Across each of the sampled sites visited, there appeared to be comparable equipment provided in terms of basketballs, record keeping systems, ball racks, bench chairs, towels, mops, and scoreboards. The number of officials per game was also equal.

Regarding the venue preparation, it is understood that is dependent on the facility's capabilities. Based on discussions, the NCAA sends a defined amount of March Madness branding and signage packages to the facility for them to use within the venue. From a viewer standpoint, it appeared that the packages were comparable between the Championships.



## Video presentations

Digital scoreboards presented variations in terms of content and graphics in the Regionals. There was cross-promotional content. This included live look-ins to games as well as dates, times, and respective consumer content platforms of where to view either the Men's or Women's games. We compared the Men's Philadelphia and Women's Bridgeport Regionals. We observed that the Men's videoboards included Student-Athlete names next to their number while in-game as well as team stats such as team free-throw percentages, turnovers, and team steals. The Women's included Student-Athlete numbers, points and individual fouls while in-game.



## Practice facilities

Based on discussions with the NCAA, it is our understanding that the NCAA does not provide practice or workout facilities outside of the game venue's amenities. Practice facilities offered by the NCAA was specific to the COVID-19 bubble locations created last year to be able to conduct the Championships. Therefore, we did not observe practice facilities provided by the NCAA to participating teams in all site visits; however, if a facility had these inherently as part of the structure, we did request to see these facilities as part of our monitoring.



# Championship

(2 of 3)



## Media

During games, media had access to the court to take photos of the event. The NCAA provided them designated rows of seats to observe and take notes. Post game press conferences included several seats for the media members that were dependent on the facility capacity limits. There were also designated seats for Student-Athletes and Coaches on the podium. Backdrops for the Championships included the March Madness logo and the respective school logos at the Final Four, table clothing, and number of interviewee seats for participating teams. The NCAA's media coordination document sets the same press conference standards for all Student-Athletes based on whether it is a team or individual sport.

The structure of press conferences was consistent across the Championships. There was a moderator that would introduce the interviewees on the podium. To follow, each conference conducted the same sequence of events:

1. Opportunity for the Coach of the team to give an opening statement;
2. Designated time for Student-Athletes question and answer ("Q&A"), and;
3. Designated time for a Coach Q&A.

The NCAA made recordings of each press conference available on their website. At each site, media members obtained a specific credential indicating their media status. This enabled access to media-specific amenities.

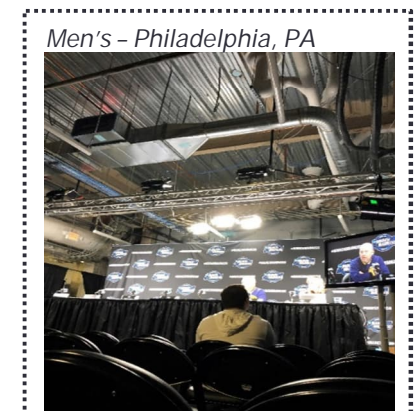
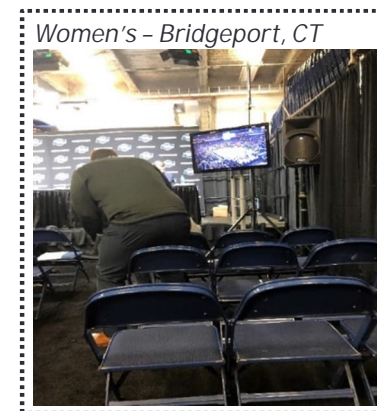


## In-game presentation, entertainment & fan engagement

We observed that the sequence of events prior to the games were consistent between the Championships. This included dedicated time for warm-ups on the court, national anthem for only the first game of the day's session, and introductions of the starting five and Coach for each team with spotlights on the Student-Athlete and headshots on the videoboard. Any differences appeared to be due to limitations of the site host's facilities such as the Women's games in Waco, Texas not having the pre-game light shows to shine on Student-Athletes. Per inquiry of the NCAA, the Waco, Texas facility has the capability to turn the lights off for introductions and does this during the regular season for the Baylor basketball teams. However, the NCAA chose not to turn the lights off for this First/Second round host site because it was an additional expense. The NCAA acknowledged this difference between other First/Second round sites.

In-game engagement and entertainment provided by the NCAA was the same. For example, during each session, there was a sock-toss where NCAA March Madness branded socks were thrown to the fans. Other entertainment included videoboards showing cameras spanning over fans dancing to music during breaks.

## Media rooms at the Regionals:



# Championship

(3 of 3)



## Championship celebrations

We identified that the post-game Championships' celebrations were substantially the same. Each Student-Athlete had the option to cut down the nets, had access to the regional bracket cutout, and option to participate in on-court interviews as selected by the media. However, team's celebration may differ based on their preferred celebration. For example, the University of Connecticut Women's Basketball Team ("UConn") elected not to have the Regional cutout or cut down the nets. Therefore, it appeared that UConn's celebration was different from other sites, but this was a decision by UConn. A difference observed in real-time included the University of North Carolina Men's Basketball Team ("UNC") celebrating their Philadelphia Regional Championship on a podium. This was available to other Men's Regional champions but not to Women's Regional champions.

## Ticket offerings

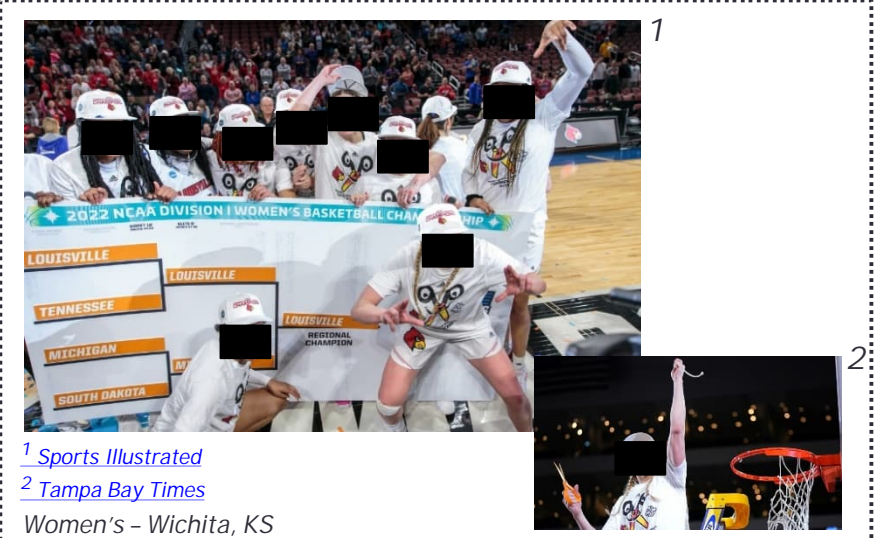
Final Four tickets offered to participating Student-Athletes' families were the same. However, there is a disparity in the number of tickets offered to students. At the Final Four, the NCAA offers 700 tickets for students for each Men's team, and 28 for each Women's team. Additionally, there is a designated students' section at the Men's Final Four, whereas this does not exist for students at the Women's Final Four. The disproportion number of tickets and a designated student section is likely due to the venue capacity as the Men's Final Four is played in a Football stadium, which has more seating than a Basketball arena.

Per email communication with the NCAA, the Men's teams are also afforded the opportunity to present students with 32 tickets in the Elite Eight if the school elects not to utilize the band corral with their band. However, this is not an opportunity that the Women's teams can take advantage of for their students.

## Mementos

We observed mementos, swag bags, competition awards and gifts. The items given to Student-Athletes appeared to be consistent across the Championships. Based on discussions with host site representatives, it is our understanding that 28 of each item included as a memento was provided in a box for each team. Items consisted of notebooks, T-shirts, bottles, hats, and luggage tags. Team Administrators determined when Student-Athletes received the mementos. Further, we observed that the presentation of such items was consistent. Student-Athletes also received practice towels at each of the rounds of the Championships.

## Regional round Championships' celebrations:



# Qualitative analysis summary



Component	Key similarities	Key differences
Participation & structure	<ul style="list-style-type: none"> <li>• 68 participating teams in the Championships</li> <li>• First Four, First/Second, Regional and Final Four rounds</li> <li>• Total number of games</li> <li>• Day of the Selection Shows</li> <li>• Days between the First Four, First/Second and Regional rounds</li> </ul>	<ul style="list-style-type: none"> <li>• Men's First Four and First/Second round games are at predetermined sites and Women's are at non-predetermined (top 16 teams) sites</li> <li>• Men's Final Four is held in a football stadium and Women's is held in a basketball arena</li> <li>• Days between the end of the Regionals and Final Four differed between Men's and Women's</li> </ul>
Inclusive language & branding	<ul style="list-style-type: none"> <li>• Substance and volume of locker room décor</li> <li>• Highest seed at each site occupies the largest locker room at the venue and the lowest seed occupies the smallest locker room at the venue</li> <li>• March Madness logos</li> <li>• Gender identification on Final Four logos</li> <li>• Social media account names and gender identification for handles</li> <li>• Championship team apparel offered on the NCAA's website</li> </ul>	<ul style="list-style-type: none"> <li>• Courts and hoops at the Women's First Four and First/Second rounds did not have March Madness branding</li> <li>• NCAA website offered fans an application for a chance to win a trip to the Men's Final Four but not the Women's</li> <li>• March Madness Live website homepage displayed only Men's content, the "Official Bracket" is the Men's, and, to view Women's content, users must click on "Women's Championship"</li> <li>• iOS app available for the Men's Final Four but not the Women's</li> <li>• iOS NCAA March Madness Live app offered only Men's content</li> </ul>
Travel	<ul style="list-style-type: none"> <li>• Hotel room rate per diems for each round</li> <li>• Travel party sizes for each round</li> <li>• Student-Athlete lounges at the Final Four hotels occupied by teams</li> <li>• Family lounges at the Final Four hotels occupied by teams</li> <li>• \$4,000 stipend available to each Student-Athlete's family at the Final Four</li> <li>• Opportunities afforded to teams to order meals provided by the NCAA</li> <li>• Snacks offered in teams' locker rooms</li> <li>• Final Four team bus wrap</li> </ul>	<ul style="list-style-type: none"> <li>• Hotels occupied by Men were of higher AAA Diamond rating than those of Women</li> <li>• At the Final Four, the Men's teams were allotted a total of 21 courtesy cars, and the Women's were allotted 12</li> </ul>
Championship	<ul style="list-style-type: none"> <li>• March Madness branding basketball equipment</li> <li>• Number of officials per game</li> <li>• Opportunities for Student-Athlete interaction with media</li> <li>• Media conference room, structure and content availability</li> <li>• Pregame structure and fan engagement under control of the NCAA</li> <li>• Memento and presentation of mementos (packaging)</li> </ul>	<ul style="list-style-type: none"> <li>• Men's Regional champions had the opportunity to celebrate on a stage, where the Women's champions did not</li> <li>• At the Men's Elite Eight, if a team did not use the band area, the tickets were offered to students</li> </ul>

# 6 Appendices



# Appendix A: Interviewees\*



We conducted formal interviews of a list of stakeholders provided by the NCAA, consistent with the following roles:

NCAA operations interviews	
Stakeholder	Job title
Dr. Amy Wilson	Managing Director of Inclusion
Chris Termini	Managing Director of Championships and Alliances
Ellen Lucey	Director of Branding, Marketing, Corporate Partners
Felicia Martin	VP of the Eligibility Center & Interim Senior VP of Inclusion
Jeff O'Barr	Associate Director of Championships Finance
Jenn Fraser	Managing Director of Division I Governance
Joni Comstock	Senior VP President of Championships
Juanita Sheely	Director of Purchasing and Procurement
Julie Kimmons	Director, Championships & Alliances, Broadcast Services
Kathleen McNeely	SVP of Administration & CFO
Leigh Ann Price	Director of Business Performance Management
Melissa Piening	Director of Travel, Meetings and Events
Natalie Steger	Associate Director of Broadcasting, Championships and Alliances

Men's basketball interviews	
Stakeholder	Job Title
Dan Gavitt	Senior VP of Basketball
Danny Haynor	Associate Director
JoAn Scott	Managing Director, Men's Basketball Championships

Women's basketball interviews	
Stakeholder	Job Title
Amy Reis	Director of Women's Basketball
Lynn Holzman	VP for Women's Basketball
Meredith Cleaver	Director, Championships and Alliances

\*Interviews conducted by us were limited to NCAA internal stakeholders and key executives listed in this appendix. Given the overlap in timing of the assessment with the Championships, the interviewees did not include individuals from the membership such as coaches or Student-Athletes. We recommend including coaches and Student-Athletes as part of future assessments.

# Appendix B: GEC

(1 of 5)



The screenshot below represent the GEC created by the NCAA to identify and address gender equity items between the Championships. The NCAA provided this document to us. We did not assess the GEC itself as part of the scope of our assessment.

## GENDER EQUITY CHECKLIST—DIVISION I BASKETBALL

Championship Component 1	Championship Component 2	What Needs To Be the Same?	What Needs To Be Comparable?	What Is Acceptable To Be Different?	Additional Context
<b>Championship Participation Opportunities</b>	Standard for equitable participation	<ul style="list-style-type: none"> <li>➤ Access ratio</li> <li>✓ Allowed roster size x number of teams / total regular season participation. Roster size can vary to achieve equity.</li> </ul>			
<b>Structure of Competition</b>	Scope and scale	Number of teams per tournament			
	Selection, seeding and bracketing		Seed and bracket to serve the integrity of the tournaments within the growth and ROI continuum		
	Format		Site pre-determination driven by attendance and game-growth expectations		
	Championship timing	<ul style="list-style-type: none"> <li>➤ Team and site announcements</li> <li>➤ Time between rounds</li> </ul>		Overlap or offset of overall championships	Time between rounds could be affected by broadcast schedules. Negotiations should prioritize student-athlete welfare.
<b>Travel</b>	Travel party	<ul style="list-style-type: none"> <li>➤ Student-athletes</li> <li>➤ Coaches</li> <li>➤ Administrators</li> <li>➤ Band</li> <li>➤ Spirit squad</li> <li>➤ Mascot</li> </ul>	Team arrivals at airport		
	Transportation	<ul style="list-style-type: none"> <li>➤ Quality and quantity of                             <ul style="list-style-type: none"> <li>✓ Buses</li> <li>★ Bus wraps</li> <li>✓ Team courtesy cars</li> <li>✓ Police escorts</li> </ul> </li> </ul>			

# Appendix B: GEC

(2 of 5)



The screenshot below represent the GEC created by the NCAA to identify and address gender equity items between the Championships. The NCAA provided this document to us. We did not assess the GEC itself as part of the scope of our assessment.

Championship Component 1	Championship Component 2	What Needs To Be the Same?	What Needs To Be Comparable?	What Is Acceptable To Be Different?	Additional Context
	Lodging	<ul style="list-style-type: none"> <li>➤ Team/travel party hotel assignments</li> <li>➤ Number of rooms and type per team block</li> <li>➤ Number and size of dedicated and private meeting spaces</li> <li>➤ Complimentary items                             <ul style="list-style-type: none"> <li>✓ Wifi</li> <li>✓ Meeting room rental</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Quality of hotels as driven by                             <ul style="list-style-type: none"> <li>✓ Location standards</li> <li>✓ Non-pre-determined sites</li> <li>✓ Timing of contracts</li> </ul> </li> </ul>		
	Food	Per diem allowances	<ul style="list-style-type: none"> <li>➤ Food provided by the NCAA</li> <li>➤ Food provided by outside entities</li> </ul>	Quality and quantity as chosen by the travel party	
<b>Competition</b>	Student-athlete training and medical services	<ul style="list-style-type: none"> <li>➤ Number or amount per game of                             <ul style="list-style-type: none"> <li>✓ Medical staff</li> <li>✓ Athletics trainers</li> <li>✓ Ambulances</li> <li>✓ Diagnostic and treatment equipment                                     <ul style="list-style-type: none"> <li>★ X-ray machines</li> </ul> </li> </ul> </li> <li>➤ Drug testing</li> <li>➤ COVID testing                             <ul style="list-style-type: none"> <li>✓ Quality</li> <li>✓ Type (brand, rapid, lab)</li> <li>✓ Frequency of testing</li> <li>✓ Location/ease of testing</li> </ul> </li> </ul>			
	Venue preparation	<ul style="list-style-type: none"> <li>➤ Terms of facility agreement                             <ul style="list-style-type: none"> <li>✓ Venue hold dates</li> <li>✓ Items/services included in facility rental</li> </ul> </li> </ul>	Signage as navigational and directional aid	<ul style="list-style-type: none"> <li>➤ Seating system installation at football stadium</li> <li>➤ Golf carts</li> </ul>	According to the needs of the facility.
	Competition equipment	<ul style="list-style-type: none"> <li>➤ Goals</li> <li>➤ Balls</li> <li>➤ Timing systems and operators</li> <li>➤ Ball racks</li> <li>➤ Bench chairs</li> <li>➤ Towels</li> <li>➤ Mops</li> </ul>	<ul style="list-style-type: none"> <li>➤ Courts</li> <li>➤ Scoreboard</li> <li>➤ Videoboard</li> </ul>		According to the rules of the game; use of non-pre-determined sites; use of non-basketball arenas.
	Officiating	<ul style="list-style-type: none"> <li>➤ Number of officials per game</li> <li>➤ Compensation</li> <li>➤ Meals</li> <li>➤ Training</li> <li>➤ Requirements</li> <li>➤ Communication platform</li> <li>➤ Gifts</li> </ul>			

# Appendix B: GEC

(3 of 5)



The screenshot below represent the GEC created by the NCAA to identify and address gender equity items between the Championships. The NCAA provided this document to us. We did not assess the GEC itself as part of the scope of our assessment.

Championship Component 1	Championship Component 2	What Needs To Be the Same?	What Needs To Be Comparable?	What Is Acceptable To Be Different?	Additional Context
	Practice facilities	<ul style="list-style-type: none"> <li>➤ Courts</li> <li>➤ Weightlifting equipment</li> <li>➤ Other training equipment</li> <li>➤ Availability, accessibility, and space</li> </ul>			According to minimum standards for hosting.
	Locker rooms	Décor/signage	Amenities for student-athletes		According to the size and quality of venue.
	Student-Athlete and Family Recognition and Benefits	<ul style="list-style-type: none"> <li>➤ Competition awards</li> <li>➤ Participation awards</li> <li>➤ Gifting suite</li> <li>➤ Swag bags</li> <li>➤ Student-athlete lounges</li> <li>➤ Mementos</li> <li>➤ Family travel stipend</li> <li>➤ Family game tickets</li> <li>➤ Family lounges, food and gifts</li> </ul>	<ul style="list-style-type: none"> <li>➤ Banquets/salutes</li> <li>➤ Social activities</li> <li>➤ Down-time entertainment</li> </ul>		
<b>Sharing Our Championships</b>	Branding, marketing and publicity	<ul style="list-style-type: none"> <li>➤ Use of March Madness trademark</li> <li>➤ Digital and social media</li> <li>➤ Social media hub</li> <li>➤ Photography</li> <li>➤ Back of house décor</li> <li>➤ Décor/signage in locker rooms, behind benches, band corrals and press conferences</li> <li>➤ Event website</li> </ul>	<ul style="list-style-type: none"> <li>➤ Logo unveiling</li> <li>➤ Ticket marketing</li> <li>➤ Final Four venue décor (inside the bowl) due to basketball arena inside a football stadium</li> <li>➤ Décor on seating system and center hung</li> <li>➤ Hotel décor</li> <li>➤ Airport décor</li> <li>➤ City décor</li> <li>➤ Final Four app</li> </ul>	Media/PR/marketing agencies	Media contracts and negotiations should prioritize equity..
	Access	<ul style="list-style-type: none"> <li>➤ Number of credentials provided to each team</li> <li>➤ Ticket offer to membership</li> </ul>	Student seating	<ul style="list-style-type: none"> <li>➤ Ticket pricing</li> <li>➤ Public safety and security experience dependent on Homeland Security assessments</li> <li>➤ Participating team/university ticket allocations</li> </ul>	
	Broadcasting		On-air talent	Per broadcasting agreements	
	In-venue presentation and engagement	<ul style="list-style-type: none"> <li>➤ Confetti</li> <li>➤ Post-game celebrations</li> </ul>	<ul style="list-style-type: none"> <li>➤ National anthem</li> <li>➤ Image mapping</li> <li>➤ Lights out</li> <li>➤ Entertainment at time outs</li> <li>➤ Entertainment at half-time</li> <li>➤ Song/video compilation</li> </ul>		



# Appendix B: GEC

(4 of 5)



The screenshot below represent the GEC created by the NCAA to identify and address gender equity items between the Championships. The NCAA provided this document to us. We did not assess the GEC itself as part of the scope of our assessment.

Championship Component 1	Championship Component 2	What Needs To Be the Same?	What Needs To Be Comparable?	What Is Acceptable To Be Different?	Additional Context
	Media	<ul style="list-style-type: none"> <li>➤ Press conferences</li> <li>➤ Transcription</li> <li>➤ Photography</li> <li>➤ Gifts</li> </ul>	<ul style="list-style-type: none"> <li>➤ Credentialing</li> <li>➤ Workspace</li> <li>➤ Interview areas</li> <li>➤ In-house statistical monitors</li> <li>➤ Hospitality</li> </ul>	LOC media party to promote locale	
	Telecommunications infrastructure		<ul style="list-style-type: none"> <li>➤ IT/phone/data</li> <li>➤ Internet services</li> <li>➤ Wireless capacity</li> <li>➤ Cabling</li> </ul>		Dependent on telecommunications assessment
	Association-wide business		<ul style="list-style-type: none"> <li>➤ WBCA and NABC engagement</li> <li>➤ Coaches associations engagement</li> </ul>		
	Corporate champions and partners activations	Student-athlete memento donation	Offer opportunities to engage and activate	Fulfill CCP requests	
	Community and fan engagement	Open practices	<ul style="list-style-type: none"> <li>➤ Diversity, equity and inclusion legacy events</li> <li>➤ Educational sessions</li> <li>➤ Legacy community events</li> <li>➤ Fan festivals (Fan Fest, Tourney Town)</li> <li>➤ Musical events</li> <li>➤ Youth programming (Bounce, Dribble)</li> <li>➤ Fan entertainment</li> </ul>		
<b>Supporting Our Championships</b>	Labor resources required to ensure successful competition and equitable outcomes	<ul style="list-style-type: none"> <li>➤ NCAA senior staff presence</li> </ul>	<ul style="list-style-type: none"> <li>➤ Terms of honorarium to hosts</li> <li>➤ NCAA direct staff</li> <li>➤ NCAA support staff</li> <li>➤ NCAA auxiliary/volunteer staff</li> <li>➤ Communication tools (EventDirect/Teamworks)</li> <li>➤ Committees                             <ul style="list-style-type: none"> <li>✓ Meetings during the year</li> <li>✓ Responsibility on-site</li> </ul> </li> <li>➤ LOCs: volunteers, consultants, contractors</li> <li>➤ LOCs: funding expectations</li> <li>➤ Apparel for workers</li> <li>➤ Hospitality for workers</li> <li>➤ Courtesy car program</li> <li>➤ Concierge service</li> </ul>	<ul style="list-style-type: none"> <li>➤ LOC monthly meeting schedules</li> <li>➤ Hospitality events</li> <li>➤ Facility coordination group and venue staffing</li> </ul>	

# Appendix B: GEC

(5 of 5)



The screenshot below represent the GEC created by the NCAA to identify and address gender equity items between the Championships. The NCAA provided this document to us. We did not assess the GEC itself as part of the scope of our assessment.

Championship Component 1	Championship Component 2	What Needs To Be the Same?	What Needs To Be Comparable?	What Is Acceptable To Be Different?	Additional Context
Inclusive Language and Branding		<ul style="list-style-type: none"> <li>➤ Follow directives of the NCAA's Inclusive Language Guide Second Edition</li> <li>➤ Include the gender modifier so that the noun alone does not imply bias toward one group. For example, use both "NCAA men's championship" and "NCAA women's championship" instead of "NCAA championship" (for a men's championship) and "NCAA women's championship."</li> </ul>			

# Appendix C: Selected sites



We performed real-time assessments of the Championships' sites agreed upon with the NCAA. Qualitative analyses are based on the sites below.

In-scope site visits		
Round	Men's	Women's
First Four	Not observed*	Columbia, SC
First/second	Fort Worth, TX Greenville, SC	Waco, TX Columbia, SC Bloomington, IN
Regionals	Chicago, IL Philadelphia, PA	Bridgeport, CT Wichita, KS
Final Four	New Orleans, LA	Minneapolis, MN

\*Per discussions with the NCAA, not observed.

# Appendix D: Site visit checklist\*



The screenshot below is an example of and represents a portion of the site visit checklists developed and used by us at each site-visit. The checklist is based on items included in the NCAA's GEC. We did not assess the GEC itself as part of the scope of our assessment.

## Site Visit Assessment Template | NCAA Gender Equity External Audit

*NCAA Gender Equity External Audit | March - April 2022*

Round Specific	Question Type	Category Number	Category	Checklist Item	Answer	Answer (additional details)	Notes	Is the NCAA responsible?	Special considerations
All rounds	Primary	1	Transportation	How did the team travel to the host city (i.e. air, ground, etc.) and is it consistent with travel policy (i.e. charter plane if over 350 miles) ? Were teams allowed to travel two days prior to the completion?					
All rounds	Primary	2	Meals	Are there snacks/nutrition in the locker room? If so, what are they?					
All rounds	Primary	3	Lodging	Is there NCAA March Madness branding (banners, signs, etc.) visible in the hotel? If so, describe them.					
All rounds	Primary	4	Fringe Benefits	Were mementos received by teams? If so, when did they receive these gifts (i.e. in the locker rooms, at the hotel, etc.)					
All rounds	Primary	5	Practice Site	Does media have access to open practices?					

\*In conjunction with the GEC, we developed our own items to assess during site visits that may impact the Student-Athlete experience.