AM02 - Texas A&M University

Purchase Order

Purchase Order Number
AM02-17-P030623

SHOW THIS NUMBER ON ALL PACKAGES, INVOICES AND SHIPPING PAPERS.

Vendor Number: 00001927
PRICEWATERHOUSECOOPERS LLP
1000 Louisiana STE 5800
Houston, TX 77002

TEXAS A&M ATHLETICS
Attn: David Roubien 979-862-5407
KYLE FIELD STADIUM
756 HOUSTON ST
1228 TAMU
COLLEGE STATION, TX 778431228
US
Email: cpetri2015@tamu.edu
Phone: (979) 862-5419

ATTN: FMO Accounts Payable
750 Agronomy Road - Suite 3101
6000 TAMU
Attn: Email invoices to invoices@tamu.edu
Attn: Do not mail invoice if sending via email
College Station, TX 778436000
USA
Email: invoices@tamu.edu
Phone: (979) 845-8362

Please login to Buy A&M to retrieve attachments associated with the Purchase Order.
Solicitation (Bid) No.:

Item # 1
Class-Item 946-20

Audit Services of Intercollegiate Athletics Program as per the terms and conditions of RFQ Main #16-0030 and fully executed contract (see attached) for the period of one (1) years; 10/17/16 through 10/16/17. The first audit period being the twelve-month period ending August 31, 2016.

Renewal:

Texas A&M University reserves the right to renew the awarded agreement for an additional four (4) years, one (1) year at a time, if mutually agreed upon by both parties with pricing to be agreed upon by both parties.

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Unit Price</th>
<th>UOM</th>
<th>Discount %</th>
<th>Total Discount Amt.</th>
<th>Tax Rate</th>
<th>Tax Amount</th>
<th>Freight</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.00</td>
<td>$58,750.00</td>
<td>LOT</td>
<td>0.00 %</td>
<td>$0.00</td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
<td>$58,750.00</td>
</tr>
</tbody>
</table>
ANY EXCEPTIONS TO PRICING OR DESCRIPTION CONTAINED HEREIN MUST BE APPROVED BY THE TEXAS A&M UNIVERSITY AGENCY PROCUREMENT OFFICE PRIOR TO SHIPPING.

The State of Texas is Exempt from all Federal Excise Taxes. State and City Sales Tax Exemption Certificate: The A&M System claims an exemption from taxes under Chapter 20, Title 122A Revised Civil Statutes of Texas for purchase of tangible personal property described in this order, purchased from Vendor listed above as this property is being secured for the exclusive use of the State of Texas.

FAILURE TO DELIVER: If the Vendor fails to deliver these supplies by the promised delivery date or a reasonable time thereafter, without giving acceptable reasons for delay, or if supplies are rejected for failure to meet specifications, the State reserves the right to purchase specified supplies and equipment elsewhere, and charge the increase in price and cost of handling to the Vendor. No substitution or cancellations permitted without prior approval of The Texas A&M University System.

THE TEXAS A&M UNIVERSITY SYSTEM TERMS AND CONDITIONS APPLY.

TAX: $0.00
FREIGHT: $0.00
TOTAL: $58,750.00

APPROVED
By: Patty Winkler
Email: p-winkler@tamu.edu
Phone#: (979) 845-4556

BUYER
November 11, 2016

Dean K. Endler
Director of Procurement Services
1246 TAMU
College Station, TX 77843-1246

Dear Mr. Endler:

The purpose of this letter is to confirm our understanding of the terms of our engagement to provide services to Texas A&M University-College Station, a member of the Texas A&M University System, an agency of the State of Texas, on behalf of its Athletics Department (the "University").

Services and related report

We will perform the procedures enumerated in Attachment 1 to this letter relating to the Statement of Revenues and Expenses of the University's Intercollegiate Athletics Department for the year ended August 31, 2016 (the "Statement"). These procedures have been agreed to by management of the University (collectively referred to as "the specified parties") in connection with the National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.16. The sufficiency of the procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose of this engagement or for any other purpose. Upon completion of the procedures we will provide the University with a report of our findings. Our independent accountants' report will be intended solely for the information and use of the specified parties and is not intended to be and should not be used by anyone else. You agree not to disclose or distribute our report to any other parties without our prior written consent, except as required under provisions of the Texas Government Code, Section 552, governing use and accessibility of public information.

If for any reason we are unable to complete the engagement, we may decline to issue a report as a result of this engagement.

Our responsibilities and limitations

We will perform this engagement and report our findings in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Our engagement cannot ensure that errors, fraud or other illegal acts, if present, will be detected. However, we will communicate to you, as appropriate, any illegal act, material errors, or evidence that fraud may exist that come to our attention.

We have not been engaged to, and will not, perform an audit or an examination, the objective of which would be the expression of an opinion on the Statement. Accordingly, we will not express such an opinion. If we were to perform additional procedures, other matters might come to our attention that would be reported to you. Our report will relate only to the specified financial statement elements, accounts or items and will not extend to any financial statements of the University taken as a whole.

PricewaterhouseCoopers LLP, 1000 Louisiana, Suite 5800, Houston, TX 77002-5678
T: (713) 356 4000, F: (713) 356 4717, www.pwc.com/us
Management's responsibilities

The Statement referred to above is the responsibility of the management of the University. Management also is responsible for making available to us, on a timely basis, information necessary to perform the procedures set forth in Attachment 1 of this letter and University personnel to whom we can direct inquiries.

In performing the services under this letter, we will make specific inquiries of management regarding the Statement. In addition, we will require written representations relating to the Statement from certain members of management.

Release and indemnification

To the extent permitted by the Constitution and laws of the State of Texas, because of the importance of oral and written management representations to an effective engagement, the University releases and indemnifies PricewaterhouseCoopers LLP and its personnel from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by management.

To the extent permitted by the Constitution and laws of the State of Texas, in no event shall PricewaterhouseCoopers LLP be liable to the University, whether a claim be in tort, contract or otherwise, for any consequential, indirect, lost profit or similar damages relating to PricewaterhouseCoopers LLP's services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of PricewaterhouseCoopers LLP relating to such services.

To the extent permitted by the Constitution and laws of the State of Texas, the University agrees to indemnify and hold harmless PricewaterhouseCoopers LLP and its personnel from any and all claims, liabilities, costs and expenses (including, without limitation, reasonable attorneys fees) arising from the unauthorized distribution of the report or its contents by the University or any third party who obtains the report or access to its contents either directly or indirectly from the University.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, the University and PricewaterhouseCoopers LLP agree not to demand a trial by jury in any action, proceeding or counterclaim arising out of or relating to our services and fees for this engagement.

Dispute resolution procedures

Any controversy or claim between the parties arising out of or relating to this engagement letter, the services provided hereunder, or any prior audit engagement letters or services (a "Dispute") that cannot be resolved in the ordinary course of business shall be resolved by binding arbitration as described herein as to claims asserted against PricewaterhouseCoopers LLP, and any controversy or claim asserted against the University shall be resolved in accordance with the dispute resolution process provided in Chapter 2260,
Texas Government Code, and the related rules adopted by the Attorney General pursuant to Chapter 2260. PriceWaterhouseCoopers LLP shall submit written notice of its claim of breach of contract to the University Contracts Officer of the University, who shall examine PricewaterhouseCoopers LLP’s claim and any defenses asserted by the University with regard thereto and negotiate with PricewaterhouseCoopers LLP in efforts to resolve the claim.

With respect to any claims asserted against PricewaterhouseCoopers LLP, arbitration shall be conducted in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution ("Rules") then in effect. The arbitration shall be conducted before a panel of three arbitrators selected using the screened process provided in the Rules. The arbitration panel, and not any federal, state or local court or agency, shall have exclusive authority to resolve any dispute regarding the extent to which a Dispute is subject to arbitration, or relating to the interpretation, applicability, enforceability or formation of the engagement letter.

The arbitrators may render early or summary disposition of some or all issues, after the parties have had a reasonable opportunity to make submissions on those issues. Discovery shall be conducted in accordance with the Rules. Upon a showing that the evidence sought is material to the Dispute, hearing sessions attended by one or more panel members may be convened to secure (i) documents from third-party witnesses, if the production cannot reasonably be obtained by other means; and/or (ii) testimony from third-party witnesses who could not be compelled to attend the arbitration hearing at its scheduled location.

Judgment on an arbitration award may be entered in any court having jurisdiction. All aspects of the arbitration shall be treated as confidential, except to the limited extent necessary to obtain entry of the award by a court. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort.

The arbitration panel shall have no power to award damages that are punitive in nature, that do not measure a party’s actual damages, or that are inconsistent with the Release and Indemnification provisions or any other terms of the engagement letter. The parties further agree that if the arbitration panel determines to award pre- or post-judgment interest, any such interest shall be computed on a simple basis at a rate of three percent. The parties accept and acknowledge that any demand for arbitration must be issued within one year from the date the demanding party becomes aware or should reasonably have become aware of the facts that give rise to the alleged liability and, in any event, no later than two years after the cause of action accrued.

In the event that our report is subsequently included in a filing with the Securities and Exchange Commission (unless our report is included as a result of Rule 3-05 or Rule 3-14 of Regulation S-X), we and the University hereby agree that the preceding paragraph in this "Dispute Resolution Procedures" section of this letter and any paragraphs covering the same issues in our previous engagement letters for previously issued reports included in the filing will be null and void and will no longer confer any rights or obligations on the parties. Such engagement letters will be deemed to be amended accordingly at the time of such filing, without further action by either party. Any letters so amended will remain in full force and effect unless otherwise amended by the parties.
NOTWITHSTANDING THE PRECEDING LANGUAGE, THE UNIVERSITY ONLY AGREES TO BINDING ARBITRATION TO THE EXTENT PERMITTED BY THE CONSTITUTION AND LAWS OF THE STATE OF TEXAS.

Other PricewaterhouseCoopers LLP firms and subcontractors

PricewaterhouseCoopers LLP is the U.S. firm of the global network of separate and independent PricewaterhouseCoopers firms (exclusive of PricewaterhouseCoopers LLP, the "Other PwC Firms"). PricewaterhouseCoopers LLP may, in its discretion, draw on the resources of and/or subcontract to its subsidiaries, the Other PwC Firms and/or third party contractors and subcontractors (each, a "PwC Subcontractor"), in each case within or outside the United States in connection with the provision of the services and/or for internal, administrative and/or regulatory compliance purposes. The University agrees that PricewaterhouseCoopers LLP may provide information PricewaterhouseCoopers LLP receives in connection with this agreement to the PwC Subcontractors for such purposes. PricewaterhouseCoopers LLP will be solely responsible for the provision of the services (including those performed by the PwC Subcontractors) and for the protection of the information provided to the PwC Subcontractors. You agree that neither you nor any group entity will bring any claim, whether in contract, tort (including negligence) or otherwise against any Other PwC Firms in respect of this engagement letter or in connection with the services herein.

Timing and fees

Completion of our work is subject to, among other things, appropriate cooperation from the University's personnel including providing in a timely manner the necessary information and timely responses to our inquiries. When and if for any reason the University is unable to provide such information and assistance, PricewaterhouseCoopers LLP and the University will mutually revise the fee to reflect additional services, if any, required of us to complete the procedures to be performed.

Our fee estimates are based on the time required by the individuals assigned to the engagement. Individual hourly rates vary according to the degree of responsibility involved and experience and skill required. We estimate our fees for this engagement will be $54,000, exclusive of out-of-pocket expenses. This estimate takes into account the agreed-upon level of assistance from University personnel; we will advise management should this not be provided or should any other circumstances arise which may cause actual time to exceed that estimate.

We also will bill the University for our reasonable out-of-pocket expenses, any applicable sales, use or value added tax, and our internal per ticket charges for booking travel. Amounts billed for services performed by PricewaterhouseCoopers LLP or PwC Subcontractors shall be considered fees and not expenses and will be billed at rates determined by PricewaterhouseCoopers LLP based on experience, skill and other factors or as otherwise agreed by the parties.

Invoices rendered are due and payable upon receipt.

Any additional services that may be requested and we agree to provide will be the subject of separate arrangements.
State Contracting Requirements

(a) Delinquent Child Support Obligation. Under Section 231.006, Texas Family Code, the vendor or applicant certifies that the individual or business entity named in this contract, bid, or application is not ineligible to receive the specified grant, loan, or payment and acknowledges that this contract may be terminated and payment may be withheld if this certification is inaccurate.

(b) Franchise Tax Certification. If PricewaterhouseCoopers LLP is a taxable entity subject to the Texas Franchise Tax (Chapter 171, Texas Tax Code), then PricewaterhouseCoopers LLP certifies that it is not currently delinquent in the payment of any franchise (margin) taxes or that PricewaterhouseCoopers LLP is exempt from the payment of franchise (margin) taxes.

(c) Public Information. PricewaterhouseCoopers LLP acknowledges that University is obligated to strictly comply with the Public Information Act, Chapter 552, Texas Government Code, in responding to any request for public information pertaining to this Agreement, as well as any other disclosure of information required by applicable Texas law. Upon University's written request, PricewaterhouseCoopers LLP will provide specified public information exchanged or created under this Agreement that is not otherwise excepted from disclosure under chapter 552, Texas Government Code, to University in a non-proprietary format acceptable to University. As used in this provision, "public information" has the meaning assigned Section 552.002, Texas Government Code, but only includes information to which University has a right of access. PricewaterhouseCoopers LLP acknowledges that University may be required to post a copy of the fully executed Agreement on its Internet website in compliance with Section 2251.253(a)(1), Texas Government Code.

(d) Loss of Funding. Performance by the University under this engagement letter may be dependent upon the appropriation and allotment of funds by the Texas State legislature (the "Legislature"). If the Legislature fails to appropriate or allot the necessary funds, the University will issue written notice to PricewaterhouseCoopers LLP and the University may terminate this engagement letter without further duty or obligation hereunder. PricewaterhouseCoopers LLP acknowledges that appropriation of funds is beyond the control of the University.

(e) Non-Waiver. PricewaterhouseCoopers LLP expressly acknowledges that the University is an agency of the State of Texas and nothing in this engagement letter will be construed as a waiver or relinquishment by the University of its right to claim such exemptions, privileges, and immunities as may be provided by law.

(f) Governing Law and Venue. The validity of this engagement letter and all matters pertaining to this engagement letter, including but not limited, matters of performance, non-performance, breach, remedies, procedures, rights, duties, and interpretation or construction, shall be governed and determined by the Constitution and the laws of the State of Texas. Pursuant to Section 85.18, Texas Education Code, venue for any suit filed against the University shall be in Brazos County, Texas.

(g) Previous Employment. PricewaterhouseCoopers LLP acknowledges and understands that Section 2252.901, Texas Government Code, prohibits the University from using state appropriated funds to enter into any employment contract, consulting contract, or professional services contract with any individual who has been previously employed, as an employee, by the agency within the past
twelve (12) months. If PricewaterhouseCoopers LLP is an individual, by signing this engagement letter, PricewaterhouseCoopers LLP certifies that Section 2252.901, Texas Government Code, does not prohibit the use of state appropriated funds for satisfying the payment obligations herein.

(h) Conflict of Interest. By executing and/or accepting this Agreement, PricewaterhouseCoopers LLP and each person signing on behalf of PricewaterhouseCoopers LLP certifies, and in the case of a sole proprietorship, partnership or corporation, each party thereto certifies as to its own organization, under penalty of perjury, that to the best of their knowledge and belief, no member of The Texas A&M University System (TAMUS) or TAMUS Board of Regents, nor any employee, or person, whose salary is payable in whole or in part TAMU or TAMUS, has direct or indirect financial interest in the award of this Agreement, or in the services to which this Agreement relates, or in any of the profits, real or potential, thereof.

Other matters

PricewaterhouseCoopers LLP is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the services we provide, non-CPA owners may be involved in providing services to you now or in the future.

In the event we are requested or authorized by the University or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for the University, the University will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request.

The University agrees that it will not, directly or indirectly, agree to assign or transfer this engagement letter or any rights, obligations, claims or proceeds from claims against PricewaterhouseCoopers LLP arising out of or in any way relating to this engagement letter, any services provided hereunder, or any fees for this engagement or such services, to anyone, except to an entity with which the University merges or an entity which acquires all or substantially all of the assets of the University and where, in either case, the assignee entity agrees to be bound by this provision. Any assignment or transfer by the University in violation of this paragraph shall be void and invalid.

This engagement letter reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals, correspondence and understandings, whether written or oral. The agreement contained in this engagement letter shall survive the completion or termination of this engagement.

* * * * *

We are pleased to have the opportunity to provide services to Texas A&M University-College Station. If you have any questions about this letter, please discuss them with Charles Adams at 713-356-6867 or Brad Wesson at 713-356-4073. If the services and terms outlined in this letter are acceptable, please sign one copy of this letter in the space provided and return it to me. You may return the signed copy by hand, by mail, by air courier, by facsimile to my attention at 813-342-8015, or attached to an email as a pdf, jpeg or similar file type sent to me at Bradley.j.wesson@pwc.com.
Very truly yours,

Charles H. Adams

The services and terms as set forth in this letter are agreed to.

Texas A&M University-College Station

By: Dean K. Endler
   Director of Procurement Services

16 Nov 2016
(Date)
Attachment 1

Procedures to be Performed

1. We will obtain from University management the accompanying statement of revenue and expenses for the year ended August 31, 2016. We will obtain University prepared worksheets for each operating revenue and expense category on the Statement, which are generated from its general ledger.
   a. We will check the mathematical accuracy of the totals and subtotals included on the Statement.
   b. We will check the mathematical accuracy of the totals and subtotals included in the University prepared worksheets.
   c. We will agree the amounts for each operating revenue and expense category included on the University prepared worksheets to the University's general ledger.
   d. We will agree the amounts for each operating revenue and expense category included on the Statement to those in the University prepared worksheets.

2. We will obtain from University management the August 31, 2016 budget and the statement of revenue and expenses as of August 31, 2016.
   a. We will check the mathematical accuracy of the totals and subtotals included on the Statement.
   b. We will check the mathematical accuracy of the totals and subtotals included on the budget.
   c. We will compare the current year 2016 actual amounts of each operating revenue and expense category included on the Statement to the 2016 budgeted amounts.
   d. We will compare the current year 2016 actual amounts of each operating revenue and expense category included on the Statement to the prior year statement of revenue and expenses.
   e. For variances for either procedures c) or d) above that are greater than $1M and / or 10% of the total revenues, we will obtain written explanations from management.
   f. We will ensure that variances reviewed in procedure e) above are included as a supplement to the final agreed upon procedures report, if applicable.

3. Per the 2016 NCAA Agreed Upon Procedures, if a specific reporting category is less than .5% of the total revenues or expenses, no procedures are required for that specific category. As such, all lines on the Statement of Revenue and Expenses will be considered to be material if they are greater than this threshold.

4. We will obtain from University management a listing of ticket office sales included on the Statement for the year ended August 31, 2016.
   a. We will check the mathematical accuracy of the total dollar amount of the listing.
   b. We will agree the total dollar amount from the listing to the ticket revenues reported in the University's general ledger.
   c. We will agree the total dollar amount from the listing to the total dollar amount in the "Ticket Sales" line item of the Statement.
   d. We will haphazardly select from the listing ticket office sales reports during the year ended August 31, 2016 and will obtain the related ticket office sales report from University management. We will check the mathematical accuracy of the revenue totals per each of the ticket office sales report related to tickets sold and will agree the totals per each of the ticket office sales reports to the listing.
e. We will check the mathematical accuracy of the total dollar amount of complimentary tickets included in the listing of ticket office sales reports and will agree this dollar amount to the University's general ledger.

5. We will obtain from University management a listing of student fees included on the Statement for the year ended August 31, 2016. We will obtain from University management the University's policy for allocating student fees to the intercollegiate athletic programs during the year ended August 31, 2016. We will document our understanding of the policy related to allocating student fees to the intercollegiate athletic programs.

   a. We will check the mathematical accuracy of the total dollar amount of the listing.
   b. We will agree the total dollar amount from the listing to the student fees reported in the University's general ledger.
   c. We will agree the total dollar amount from the listing to the total dollar amount in the "Student Fees" line item of the Statement.
   d. We will select forty students, obtain their account details, and test that the applicable student fees were appropriately charged to the student.
   e. If the University is reporting that an allocation of student fees should be countable as generated revenue, we will recalculate the totals of their methodology for supporting that they are able to count each sport. We will tie the calculation to supporting documents such as seat manifests, ticket sales reports and student fee totals.

6. We will obtain from University management a listing of direct state or other governmental support included on the Statement for the year ended August 31, 2016.

   a. We will check the mathematical accuracy of the total dollar amount of the listing.
   b. We will agree the total dollar amount from the listing to the direct state or other governmental support reported in the University's general ledger.
   c. We will agree the total dollar amount from the listing to the total dollar amount in the "Direct State or Other Governmental Support" line item of the Statement.
   d. We will agree the listing to support provided by University management such as state appropriations, institutional authorizations and / or other corroborative supporting documentation.

7. We will obtain from University management a listing of direct institutional support included on the Statement for the year ended August 31, 2016.

   a. We will check the mathematical accuracy of the total dollar amount of the listing.
   b. We will agree the total dollar amount from the listing to the direct institutional support reported in the University's general ledger.
   c. We will agree the total dollar amount from the listing to the total dollar amount in the "Direct Institutional Support" line item of the Statement.
   d. We will agree the listing to support provided by University management such as budget transfer documentation and other corroborative supporting documentation.

8. We will obtain from University management a listing of indirect institutional support included on the Statement for the year ended August 31, 2016.

   a. We will check the mathematical accuracy of the total dollar amount of the listing.
   b. We will agree the total dollar amount from the listing to the indirect institutional support reported in the University's general ledger.
c. We will agree the total dollar amount from the listing to the total dollar amount in the "Indirect Institutional Support" line item of the Statement.

d. We will agree the listing to support provided by University management such as expense payments, cost allocation details and other corroborative supporting documentation.

9. We will obtain from University management a listing of settlement reports for away game guarantees included on the Statement for the year ended August 31, 2016.

a. We will check the mathematical accuracy of the total dollar amount of the listing.

b. We will agree the total dollar amount from the listing to game guarantees reported in the University's general ledger.

c. We will agree the total dollar amount from the listing to the total dollar amount in the "Guarantees" line item of the Statement.

d. We will select game guarantee settlement reports during the year ended August 31, 2016 from the listing and will obtain the applicable contract for each game from University management. We will agree the guarantee revenue on the settlement report to amounts specified in the contracts.

10. We will obtain from University management a listing of all contributions included on the Statement for the year ended August 31, 2016.

a. We will check the mathematical accuracy of the total dollar amount of the listing.

b. We will agree the total dollar amount from the listing to contributions reported in the University's general ledger.

c. We will agree the total dollar amount from the listing to the total dollar amount in the "Contributions" line item of the Statement.

d. We will obtain supporting documentation for any contributions of moneys, goods or services received greater than ten percent of the total of all contributions received by the University's athletics department during the year ended August 31, 2016. We will compare the contribution amount, purpose restrictions stipulating the contribution's use for the department of athletics and date received from the supporting documentation to the listing of contributions received.

11. We will obtain from University management a listing of all in-kind contributions included on the Statement for the year ended August 31, 2016.

a. We will check the mathematical accuracy of the total dollar amount of the listing.

b. We will agree the total dollar amount from the listing to in-kind contributions reported in the University's general ledger.

c. We will agree the total dollar amount from the listing to the total dollar amount in the "In-kind Contributions" line item of the Statement.

d. We will obtain supporting documentation for any in-kind contributions greater than ten percent of the total of all in-kind contributions received by the University's athletics department during the year ended August 31, 2016. We will compare the contribution amount, purpose restrictions stipulating the contribution's use for the department of athletics and date received from the supporting documentation to the listing of in-kind contributions received.
12. We will obtain from University management a listing of compensation and benefits provided by third parties included on the Statement for the year ended August 31, 2016.
   
   a. We will check the mathematical accuracy of the total dollar amount of the listing.
   b. We will agree the total dollar amount from the listing to third party compensation and benefits reported in the University's general ledger.
   c. We will agree the total dollar amount from the listing to the total dollar amount in the "Third Party Compensation and Benefits" line item of the Statement.
   d. We will agree the listing of compensation and benefits to the summary of revenues from affiliated and outside organizations. We will obtain the independent auditors' report if the third party was audited by independent auditors.

13. We will obtain from University management a listing of media rights included on the Statement for the year ended August 31, 2016.
   
   a. We will check the mathematical accuracy of the total dollar amount of the listing.
   b. We will agree the total dollar amount from the listing to the media rights reported in the University's general ledger.
   c. We will agree the total dollar amount from the listing to the total dollar amount in the "Media Rights" line item of the Statement.
   d. We will obtain and document media right agreements and contracts entered into by the University. We will agree the listing of media rights related to broadcast, television and radio to their respective agreements.

14. We will obtain from University management a listing of all NCAA distributions included on the Statement during the year ended August 31, 2016.
   
   a. We will check the mathematical accuracy of the total dollar amount of the listing.
   b. We will agree the total dollar amount from the listing to the NCAA distributions reported in the University's general ledger.
   c. We will agree the total dollar amount from the listing to the total dollar amount in the "NCAA Distributions" line item of the Statement.
   d. We will agree revenues from the listing to supporting documentation such as contracts, third party letters and other corroborative support obtained from University management.

15. We will obtain from University management a listing of all conference distributions included on the Statement for the year ended August 31, 2016.
   
   a. We will check the mathematical accuracy of the total dollar amount of the listing.
   b. We will agree the total dollar amount from the listing to the conference distributions reported in the University's general ledger.
   c. We will agree the total dollar amount from the listing to the total dollar amount in the "Conference Distributions" line item of the Statement.
   d. We will agree revenues from the listing to supporting documentation such as contracts, third party letters and other corroborative support obtained from University management.

16. We will obtain from University management a listing of all program sales, concessions, novelty sales and parking sales included on the Statement for the year ended August 31, 2016.
a. We will check the mathematical accuracy of the total dollar amount of the listing.
b. We will agree the total dollar amount from the listing to the program sales, concessions, novelty sales and parking sales reported in the University's general ledger.
c. We will agree the total dollar amount from the listing to the total dollar amount in the "Program, Novelty, Parking and Concession Sales" line item of the Statement.
d. We will agree revenues from the listing to supporting documentation and other corroborative support obtained from University management.

17. We will obtain from University management a listing of all royalty, licensing, advertisements and sponsorship revenues included on the Statement during the year ended August 31, 2016.

a. We will check the mathematical accuracy of the total dollar amount of the listing.
b. We will agree the total dollar amount from the listing to the royalty, licensing, advertisements and sponsorship revenues reported in the University's general ledger.
c. We will agree the total dollar amount from the listing to the total dollar amount in the "Royalties, Licensing, Advertisement and Sponsorships" line item of the Statement.
d. We will haphazardly select a sample of items from the summary schedule and will obtain the supporting agreements from university management. We will agree the dollar amount of each selection to the applicable royalty, licensing, advertisement, and sponsorship agreements.

18. We will obtain from University management a listing of all sports camps included on the Statement for the year ended August 31, 2016.

a. We will check the mathematical accuracy of the total dollar amount of the listing.
b. We will agree the total dollar amount from the listing to sports camp revenues reported in the University's general ledger.
c. We will agree the total dollar amount from the listing to the total dollar amount in the "Sports Camp Revenues" line item of the Statement.
d. We will haphazardly select camp contracts between the University and the person(s) conducting the sports camp or clinic to obtain an understanding of the University's methodology for recording revenues.
e. We will haphazardly select participant receipts from the listing and will agree the dollar amount of the participant cash receipt to the dollar amount included in the detailed listing.

19. We will obtain from University management a listing of endowment accounts and their related investment income included on the Statement for the year ended August 31, 2016.

a. We will check the mathematical accuracy of the total dollar amount of the listing.
b. We will agree the total dollar amount from the listing to investment income reported in the University's general ledger.
c. We will agree the total dollar amount from the listing to the total dollar amount in the "Restricted Endowment and Investment Income" line item of the Statement.
d. We will haphazardly select endowment accounts and will obtain the endowment agreements from University management. We will compare the classification per the detailed listing to the related endowment agreements based on the existence or absence of donor-imposed restrictions.

20. We will obtain from University management a listing of all student athletes who received institutional financial aid included on the Statement for the year ended August 31, 2016.
a. We will check the mathematical accuracy of the total dollar amount of the listing.
b. We will agree the total dollar amount from the listing to athletic student aid reported in the University’s general ledger.
c. We will agree the total dollar amount from the listing to the total dollar amount in the “Athletic Student Aid” line item of the Statement.
d. We will haphazardly select no less than 20% of total student athletes from the detailed listing and will obtain the related student account detail and the award letter from University management. We will agree the award dollar amount per the student’s account detail to the dollar amount of the award in the related award letter.

21. We will obtain from University management a listing of settlement reports for home game guarantees included on the Statement for the year ended August 31, 2016.

a. We will check the mathematical accuracy of the total dollar amount of the listing.
b. We will agree the total dollar amount from the listing to game guarantees reported in the University’s general ledger.
c. We will agree the total dollar amount from the listing to the total dollar amount in the “Guarantees” line item of the Statement.
d. We will select game guarantee settlement reports during the year ended August 31, 2016 from the listing and will obtain the applicable contract for each game from University management. We will agree the guarantee expense on the settlement report to amounts specified in the contracts.

22. We will obtain from University management a listing of all coaching salaries, benefits and bonuses paid by the University and related entities included on the Statement for the year ended August 31, 2016.

a. We will check the mathematical accuracy of the total dollar amount of the listing.
b. We will agree the total dollar amount from the listing to salaries, benefits and bonuses reported in the University’s general ledger.
c. We will agree the total dollar amount from the listing to the total dollar amount in the "Coaching Salaries, Benefits and Bonuses" line item of the Statement.
d. We will select a sample of coaches from the listing including the men’s football, men’s basketball and women’s basketball head coaches and will haphazardly select four of the remaining head, associate and assistant coaches. We will compare the expense amounts recorded on the listing to the respective coaches’ contracts. We will compare the expense amounts recorded on the listing to payroll summary registers generated for the year ended August 31, 2016.

23. We will obtain from University management a listing of all coaching, other compensation and benefits paid by a third-party included on the Statement for the year ended August 31, 2016.

a. We will check the mathematical accuracy of the total dollar amount of the listing.
b. We will agree the total dollar amount from the listing to salaries, benefits and bonuses paid by a third party reported in the University’s general ledger.
c. We will agree the total dollar amount from the listing to the total dollar amount in the "Third Party Coaching Salaries, Benefits and Bonuses" line item of the Statement.
d. We will haphazardly select a sample of coaches from the listing. We will gain an understanding of the financial terms and conditions of each selection. We will compare the expense amounts recorded on the listing to the respective coaches’ contracts. We will compare the expense amounts recorded on the listing to payroll summary registers.
generated for the year ended August 31, 2016.

24. We will obtain from University management a listing of all support staff and administrative personnel's salaries, benefits and bonuses paid by the University and related entities included on the Statement for the year ended August 31, 2016.

   a. We will check the mathematical accuracy of the total dollar amount of the listing.
   b. We will agree the total dollar amount from the listing to salaries, benefits and bonuses reported in the University's general ledger.
   c. We will agree the total dollar amount from the listing to the total dollar amount in the "Support Staff/Administrative Compensation, Benefits and Bonuses" line item of the Statement.
   d. We will haphazardly select support staff paid by the University and related entities from the listing. We will compare the expense amounts recorded on the listing to the respective coaches' contracts. We will compare the expense amounts recorded on the listing to payroll summary registers generated for the year ended August 31, 2016.

25. We will obtain from University management a listing of all support staff and administrative personnel's salaries, benefits and bonuses paid by a third-party included on the Statement for the year ended August 31, 2016.

   a. We will check the mathematical accuracy of the total dollar amount of the listing.
   b. We will agree the total dollar amount from the listing to salaries, benefits and bonuses paid by a third party reported in the University's general ledger.
   c. We will agree the total dollar amount from the listing to the total dollar amount in the "Third Party Support Staff/Administrative Compensation, Benefits and Bonuses" line item of the Statement.
   d. We will haphazardly select a sample of support staff paid by a third-party from the listing. We will gain an understanding of the financial terms and conditions of each selection. We will compare the expense amounts recorded on the listing to the respective individual's contracts. We will compare the expense amounts recorded on the listing to payroll summary registers generated for the year ended August 31, 2016.

26. We will obtain from University management a listing of all severance payments paid by the University included on the Statement for the year ended August 31, 2016.

   a. We will check the mathematical accuracy of the total dollar amount of the listing.
   b. We will agree the total dollar amount from the listing to the severance amount reported in the University's general ledger.
   c. We will agree the total dollar amount from the listing to the total dollar amount in the "Severance Payments" line item of the Statement.
   d. We will select payments from the listing to test. For each item selected, we will obtain the related severance agreement from University management. We will agree the total dollar amount of payments related to each agreement to the severance agreements.

27. We will obtain from University management the University's recruiting and travel policies. We will compare the index of the University policies to the NCAA policies to observe that the University's policies included each of the following topics included in the NCAA policies: Athletic Business Office Operations: Budget Guidelines, Boosters, University Drug Testing Policy, Monitoring Coach's Salaries, Sports passes, Game Guarantees, NCAA Revenue Sharing, Ticketing, and
Scholarships.

28. We will obtain from University management a listing of other operating expenses for the year ended August 31, 2016 covering the following line items on the Statement: Recruiting, Team Travel, Sports Equipment, Uniforms and Supplies, Game Expenses, Fundraising, Marketing and Promotions, Sports Camp Expenses, Spirit Groups, Memberships and Dues, Direct Overhead and Administrative Expenses and Other Operating Expenses.

   a. We will check the mathematical accuracy of the total dollar amount of the listings.
   b. We will agree the total dollar amount from the listings to the amounts reported in the University's general ledger.
   c. We will agree the total dollar amount from the listings referenced above to the total dollar amount in the respective line item of the Statement.
   a. We will haphazardly select a sample of expense transactions from the detailed listing of expenses for the year ended August 31, 2016. We will obtain supporting documentation, such as vendor invoices and check copies, contracts, and other corroborative documentation from University management. We will agree the dollar amount of each expense transaction to the supporting documentation.

29. We will obtain from University management a listing of medical expenses and medical insurance for the year ended August 31, 2016.

   a. We will check the mathematical accuracy of the total dollar amount of the listing.
   b. We will agree the total dollar amount from the listing to the medical expense and insurance amount reported in the University's general ledger.
   c. We will agree the total dollar amount from the listing to the total dollar amount in the "Medical Expenses and Insurance" line item of the Statement.
   d. We will haphazardly select medical expenses and insurance balances and obtain the invoice support for each selection from University management. We will agree the dollar amount on the invoice support for the dollar amount included in the detailed listing.

30. We will obtain from University management repayment schedules for all debt attributable to the University's athletics department as of August 31, 2016.

   a. We will check the mathematical accuracy of the maturities of the debt and related interest payments due for each of the years in the repayment schedules.
   b. We will compare the annual maturities of debt to supporting documentation provided by University management.
   c. We will agree the total debt outstanding as of August 31, 2016 appearing in the Notes to the Statement to the University's general ledger as of August 31, 2016.

31. We will obtain from University management lease payments and rental fee schedules for all athletic facilities attributable to the University's athletics department as of August 31, 2016.

   a. We will check the mathematical accuracy of the lease payments and fee schedules for the year ended August 31, 2016.
   b. We will compare the lease payments and fee schedules to the general ledger detail.
   c. For the top two highest facility payments, we will agree the payments made to supporting documentation such as financing agreements, leases, rental agreements or other corroborative documentation.
32. We will obtain from University management schedules related to total athletics related debt, total institutional debt, value of athletics dedicated endowments and value of institutional related endowments.

   a. We will check the mathematical accuracy of the total dollar amount of the listings.
   b. We will agree the total dollar amount from the listings to the amounts reported in the University's general ledger.
   c. We will agree the total dollar amount from the listings to the total dollar amount in the Notes of the Statement.
   d. We will obtain supporting and corroborative documentation form University management to support the schedules mentioned above.

33. We will compare and agree the sports sponsored reported in the NCAA Membership Financial Reporting System to the squad lists of the institution. The NCAA Membership Financial Reporting System populates the sports from the NCAA Membership Database as they are reported by the institution. If there is a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the squad lists, we will inquire about the discrepancy and validate that the discrepancy is justifiable and report the justification in the AUP report.

34. We will obtain representations from University management that to the best of their knowledge and belief, all revenues and expenditures related to the Department of Athletics had been properly included in the Statement.