Questions and Answers for Request for Proposal

Agreed Upon Procedures of Universities' NCAA Programs

OSA Solicitation No. 2026-NCAA

List of all questions with associated responses submitted by the deadline of July 21, 2026 at 5:00 pm MDT.

Q1 Could you please share the reason the Office of the State Auditor is seeking a new contractor for this engagement? Was the change driven by a procurement cycle, auditor rotation, pricing, staffing capacity, performance considerations, or another reason?

A1 The Office of the State Auditor (OSA) has constitutional and statutory authority to superintend the contracting of audits and attestation engagements of the Universities. The decision to contract is based on OSA's current workload and timing for these engagements. See also **Q/A3** below.

Q2 Can the Office of the State Auditor provide prior-year engagement fees and engagement hours by institution for the most recent period and if possible, for each of the last five fiscal years? We would appreciate a breakdown by each university.

A2 The engagement hours and fees for the most recent period are listed below. OSA expects Offerors to submit fair and reasonable bids based on current market conditions independent of the time and cost of the previous audit engagement. Each bid should provide separate amounts for each Entity, for each of the five fiscal years being audited.

	FY21 Fee	FY22 Fee	FY23 Fee	FY24 Fee	FY25 Fee	FY25 Hours
University of Utah	$17,500	$16,000	$17,400	$19,200	$27,500	224
Utah State University	$12,000	$12,000	$12,000	$13,100	$19,500	175
Weber State University	$9,000	$10,500	$10,600	$12,500	$13,500	128
Utah Valley University	$10,600	$10,600	$10,600	$11,000	$11,000	Not available
Southern Utah University	$9,500	$9,500	$6,600	$10,000	$16,500	153
Utah Tech University	$11,000	$11,800	$12,150	$12,250	$15,000	171

Q3 What circumstances have changed at each institution to enable these reports to be issued primarily in December when these reports have historically been issued just before the filing deadline of January 15th? During what weeks or months was fieldwork/testwork typically performed for each university?

A3 The OSA has performed the NCAA agreed-upon procedure (AUP) engagements for five of the six Universities. The NCAA AUP engagement for Utah Valley University was previously contracted to another CPA firm and was usually performed in November. The OSA scheduled the NCAA AUP engagements in December and early January after the completion of several financial audits of colleges and universities and the State of Utah's Annual Comprehensive Financial Report, which have earlier reporting deadlines. The expected dates for NCAA draft statement and preferred report dates for each University are outlined in the Detailed Scope of Work, 5 Reporting Deadlines section of this RFP. The OSA expects the selected contractor to coordinate with each University to ensure the NCAA AUP Report will be completed by the January 15th deadline.

Q4 **Since cost represents 30% of the evaluation criteria, is there an estimated budget, historical cost range, or anticipated level of effort that the Office would be willing to share to assist proposers in preparing competitive and realistic fee proposals?**

A4 The OSA expects Offerors to submit fair and reasonable bids based on current market conditions independent of the time and cost of the previous engagement. Each bid should provide separate amounts for each University, for each of the five fiscal years covered by this RFP.

Q5 **Since the RFP requests estimated engagement hours by staffing level for each university, could you provide the approximate prior-year engagement hours and staffing mix (partner, manager, senior, and staff), if available?**

A5 The engagement hours for FY25 are included in **Q/A2**. The OSA typically assigns an engagement manager and an audit in-charge over all five universities with 1-3 staff assigned to each university.

Q6 **Would the participating universities be open to a substantially remote/virtual approach for planning, fieldwork, and testing? What are the universities' expectations for remote work versus travel to campus for fieldwork?**

A6 FY25 engagements for all Universities were substantially performed remote/virtual, with similar expectations going forward. Some procedures may require being on campus. Any travel costs should be included as part of an Offeror's comprehensive not-to-exceed fee proposal. The OSA expects the selected contractor to work with each university to ensure timely completion of the engagements whether that is in person or remote.

Q7 **Will each university provide documentation electronically through a secure portal, or should the selected contractor anticipate any on-site fieldwork or unique documentation requirements at specific universities?**

A7 See **Q/A6** regarding onsite or remote work. The selected contractor will work with each university to set up a secure way to provide documentation.

Q8 **Will the Office of the State Auditor coordinate the initial engagement meetings with each university, or will the selected contractor be responsible for initiating communication and scheduling entrance conferences with all six institutions?**

A8 The OSA can facilitate initial introductions with each university. After the initial introductions, the selected contractor will be responsible for initiating all communications with the university including entrance conferences and annual engagement letters (see also Contractual Arrangements, B Significant Contract Provisions, 3 and 8 of the RFP).

Q9 **If a new contractor is selected, will the Office of the State Auditor facilitate introductions with each university and provide prior-year planning documents, report templates, schedules, or other transition materials (excluding confidential workpapers) to assist with a smooth first-year engagement?**

A9 The OSA can facilitate introductions with each university (see also **Q/A8** above). The OSA can coordinate with the selected contractor to provide information and review prior year workpapers in the OSA office upon request.

Q10 **Do any of the universities share internal control environments, centralized operations, and/or information technology systems? If so, please provide additional details.**

A10 No, none of the universities share internal control environments, centralized operations, or IT systems as they are all legally separate entities. The University of Utah uses PeopleSoft for their general ledger. All other universities use Banner.

Q11 **Are prior-year NCAA AUP reports expected to serve primarily as reference documents, or does the Office anticipate any changes in procedures or reporting expectations beyond the annual NCAA Guide updates?**

A11 Prior year reports are based on discussion and agreed-upon procedure steps for that year. The OSA expects the selected contractor to use the annual NCAA Agreed-Upon Procedures Guide (see Attachment C) and work with each university to determine which steps are necessary for testing each year. See **Q/A14**. The OSA does not anticipate any other expectations or requirements for the NCAA AUP engagement beyond the annual NCAA AUP Guide. However, the OSA does recognize that NCAA is changing with new laws and the requirements within this guide may change from year to year.

Q12 **Have there been any significant changes to revenues and/or expenses in fiscal year 2026 compared to fiscal year 2025? If so, please provide additional details.**

A12 The following Universities have stated there were no significant changes to revenues or expenses in fiscal year 2026 compared to fiscal year 2025. Utah Tech University, Utah State University, and Southern Utah University.

The University of Utah and Weber State University both have started the revenue sharing payments to student athletes. The University of Utah administered approximately $20M in payments to roughly 150 student athletes throughout the year, while Weber State did not pay a large amount.

Utah Valley University had a shift in how in-kind donations were reported in FY25 which may or may not shift again in FY26. They also did not receive Conference or NCAA Distributions for FY25 or FY26 as compared to years before.

The OSA recognizes that many universities may not have completed a full analysis of the athletics department's financial activity nor a multiyear comparison this close to year end. Due to this and the varying interpretation of significant, not all significant items may have been identified or disclosed.

Q13 **Are there any anticipated changes over the next five years that could significantly affect the level of effort, such as NCAA reporting changes, conference realignment, NIL-related reporting, affiliated organizations or collectives, or other new reporting requirements?**

A13 The NCAA updates the NCAA AUP Guide for each year, including definitions, steps, relationships with external organizations, questions and answers, etc. Subsequent NCAA AUP Guides may address these emerging issues. OSA expects the selected contractor to use the updated guide each year as the standard to which they perform the agreed upon procedures. Attachment B to the RFP has listed any known potential affiliated or outside organizations for each university and OSA expects the selected contractor to analyze the relationship of the listed organizations and any others potential organizations each year, to determine if they meet the definitions and should be included.

Q14 NCAA AUP Guide Appendix D identifies the minimum agreed-upon procedures for revenues and expenses. The first bullet point on pages 30 (revenues) and 34 (expenses) indicates that any specific reporting category less than 4% of the total revenues/expenses amount requires no procedures for that category.

In each of the 5 reports for FY 2025 performed by SAO, there were specific revenue and expense categories exceeding 4% of the total revenue/expense amount with no identified procedures performed relative to those categories as delineated in the NCAA AUP Guide. Was this appropriate and in compliance with the NCAAP AUP Guide's expectation for the minimum agreed-upon procedures to be performed?

A14 The OSA recognizes that the first bullet point does state if it is less than 4% of total amount no procedures are required. The OSA interprets this as follow-up to the first sentence in the same bullet, which requires the firm to compare and agree each revenue or expense category reported in the statements to supporting schedules provided. If the category was not over 4% then the OSA did not compare and agree to supporting schedules, but the OSA did compare and agree all lines at and over 4% to supporting schedules. This is stated in each of the university's reports for FY25.

The OSA does recognize the ambiguity of the step and worked with each University to determine how to approach the procedures.*

The OSA interpretation of required minimum procedures includes:

- Identifying and testing aspects of internal control structure unique to the athletics departments.
- Steps relating to universities procedures in identifying any/all athletics related affiliated and outside organizations and including them as required.
- Review and testing of required footnote disclosures as required.
- The 4% tie out to support and 10% variance analysis for Revenues and Expenses as required.
- Compare and agree a sample of revenues and expenses to supporting schedules.
- All three steps listed in the Additional Minimum Agreed-Upon Procedures section.
- Additional steps corresponding to selected Revenue and Expense lines.*

* Page 12 of the NCAA Guide states, "the independent accountant shall meet with the institution's president or chancellor (or his or her designees) to identify areas of significant interest and specific agreed-upon procedures related to both internal controls and other specified areas." Later, on page 13 of the Guide it states, "Upon approval of the institution, the minimum agreed-upon procedures performed may be tailored by the independent accountant based upon the specific areas of significance to the institution. The institution

should keep the objective of the minimum agreed-upon procedures in mind when determining the sufficiency of the procedures to be performed."

The OSA has interpreted this to allow the university to work with the independent accountant to determine and select which revenue and expense lines are significant to the institution and tested each year. The selected revenue and expense lines have specified tests outlined in the Guide, which should be performed. This allows the AUP to be tailored and focus on significant or key areas that are of interest to university leadership. The selected contractor can and should recommend to a university a line to be tested that is new or may be of concern based on control outcomes or other aspects. For example, the NIL step in the expense section that is new in FY26 Guide should be tested in FY26 for all Universities due to risk of noncompliance and significance to the university.

Q15 Please provide a list of all intercollegiate athletics-related affiliated and outside organizations (including collectives) for each institution that are subject to the agreed-upon procedures engagement as identified on pages 16 and 17 of the NCAA AUP Guide.

A15 Attachment B of the RFP has background information for each institution including currently known outside organizations that have activity with the institution. The OSA expects the selected contractor to work with each institution in evaluating the relationship and determining if they meet definitions as described in the AUP Guide.

Q16 How are the affiliated and outside organizations' activities reported on each institution's statement of revenues and expenses?

A16 The activities of affiliated and outside organizations should be reported on the statements as described by the AUP Guide including the Appendices.

Q17 How is the private equity transaction announced by the University of Utah's Athletics Department anticipated to be accounted for in fiscal year 2026 on their statement of revenue and expenses?

A17 The private equity transaction was effective July 1, 2026 which is the beginning of fiscal year 2027. There is no anticipated impact on the NCAA statements for fiscal year 2026. The private equity transaction and creation of Crimson Brand Partners will have an impact on the University's NCAA engagement starting fiscal year 2027.

Q18 Do the reports get posted on OSA website?

A18 The NCAA AUP Guide states the AUP report is intended for the information and use of the President, governing board and management. The standard language of an Independent Accountant's Report on Agreed-upon Procedures includes a statement of restrictions on the use of the report because it is intended to used solely by specified parties. However, pursuant to the Government Records Access and Management Act, Utah Code Title 63G Chapter 2, the report is a matter of public record, and as such, its distribution is not limited and is posted on the OSA website.

Q19 Are there any aspects of the prior engagement that the Office of the State Auditor would like the successful proposer to improve upon, such as communication, project management, reporting, responsiveness, or efficiency?

A19 While there is no one thing that OSA would have the selected contractor improve upon, the OSA does anticipate the selected contractor will maintain independence and ensure that compliance with the NCAA AUP Guide. The selected contractor should communicate with the OSA as outlined in the RFP.