Single Audit Report: The University of Missouri Single Audit Report for fiscal year 2017 was completed on February 14, 2018 and was submitted to the Federal Clearinghouse before the March 31, 2018 due date. The Single Audit Report is a required audit that reviews the University’s compliance related to federal funding received for student financial aid and federal grants and contracts. The full Single Audit Report is available upon request.

Overall, the University’s compliance remained strong in fiscal year 2017 and comparable results to fiscal year 2016. The audit included five major programs, which received an unqualified opinion. The number of findings is unchanged from fiscal year 2016 and remains at zero. The University has no outstanding findings that need to be addressed.

A summary prepared by management of the audit results with brief descriptions of programs included in the fiscal year 2017 audit are included along with a chart comparing results of the fiscal year 2017 and fiscal year 2016 Single Audits.

NCAA Agreed Upon Procedures Report: The University of Missouri NCAA Agreed Upon Procedures Reports (“NCAA Reports”) for fiscal year 2017 were completed by the January 15, 2018 deadline with no significant findings. The reports for the Division I campuses are available upon request. The NCAA requires these reports to be completed annually for Division I institutions (University of Missouri-Columbia and University of Missouri – Kansas City) and every three years for Division II institutions (University of Missouri – St. Louis and Missouri University of Science and Technology). The Division II institutions had reports completed in fiscal year 2015.

At the April 2018 Board of Curators meeting, Rachel Dwiggins, partner with BKD, will present a summary of the Single Audit Report and NCAA Reports.
Major Programs Audited for FY 2017

Student Financial Aid Cluster – Represents programs of federally funded general student assistance for all four campuses. In fiscal year 2017, the University expended $505,117,352 in federal student financial assistance.

Cooperative Extension Service – Represents cooperative agricultural extension work, which consists of the development of practical applications of research knowledge and practical demonstrations of existing or improved practices or technologies in agriculture and many other areas. The University of Missouri Extension Office administers this program. In Fiscal Year 2017, the University expended $11,165,497 in federal funds related to Cooperative Extension Service.

Defense Nuclear Nonproliferation Research – The objective of this grant is to conduct basic and applied research and development that enhances U.S. national security and reduces the global danger from the proliferation of weapons of mass destruction and special nuclear materials through needs-driven research and development. In fiscal year 2017, the University expended $5,458,520 in federal funds related to this research.

Rehabilitation Services – Vocational Rehabilitation Grants to States – Represents funds used to cover the costs of providing vocational rehabilitation services such as: assessments, counseling, training, job placement, interpreter services, as well as other services. In fiscal year 2017, the University expended $3,483,950 for services related to this grant.

Investing in Innovation – The objectives of the program are to provide competitive grants to K-12 schools and partners with a record of improving student achievement and attainment in order to expand the implementation of innovative practices that are demonstrated to have an impact on improving student achievement or student growth, closing achievement gaps, decreasing dropout rates, increasing high school graduation rates, or increasing college enrollment and completion rates. In fiscal year 2017, the University expended $3,716,429 in federal funds related to the Investing in Innovation program.
The following chart compares results of the fiscal year 2017 and fiscal year 2016 Single Audits.

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<th>Major Program</th>
<th>Opinion</th>
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<th>2016</th>
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<tr>
<td></td>
<td>MW</td>
<td>SD</td>
<td>CO</td>
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<tr>
<td>Student Financial Aid</td>
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<td>Cooperative Extension</td>
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<td>Vocational Rehabilitation</td>
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<td>Investing in Innovation</td>
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<td><strong>Total</strong></td>
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MW = Material Weakness
SD = Significant Deficiency
CO = Compliance Only
U = Unqualified Opinion
Q = Qualified Opinion

A **significant deficiency** is a control deficiency, or combination of control deficiencies, that adversely affects the entity’s ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected.

A **material weakness** is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected.
February 14, 2018

BKD, LLP
Certified Public Accountants
1201 Walnut Street, Suite 1700
Kansas City, Missouri 64106-2246

We are providing this letter in connection with your audit of our compliance with requirements applicable to each of our major federal awards programs as of and for the year ended June 30, 2017. We confirm that we are responsible for the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, operations and compliance and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following:

1. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

2. We have provided you with:
   (a) Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
   (b) Additional information that you have requested from us for the purpose of the audit.
   (c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
   (d) All significant contracts and grants.

3. We have informed you of all current risks of a material amount that are not adequately prevented or detected by the System procedures with respect to:
(a) Misappropriation of assets.

(b) Misrepresented or misstated assets, liabilities or net position.

4. We have no knowledge of any known or suspected:

(a) Fraudulent financial reporting or misappropriation of assets involving management or employees who have significant roles in internal control.

(b) Fraudulent financial reporting or misappropriation of assets involving others that could have a material effect on the financial statements.

5. We have no knowledge of any allegations of fraud or suspected fraud affecting the System received in communications from employees, customers, regulators, suppliers or others.

6. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.

7. Except as disclosed in the financial statements, we have:

(a) Satisfactory title to all recorded assets, and they are not subject to any liens, pledges or other encumbrances.

(b) Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.

8. We acknowledge that we are responsible for compliance with applicable laws, regulations and provisions of contracts and grant agreements.

9. We have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.

10. We have identified and disclosed to you any violations or possible violations of laws, regulations and provisions of contracts and grant agreements whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.

11. We have taken or will take timely and appropriate steps to remedy any fraud, abuse, illegal acts or violations of provisions of contracts or grant agreements that you or other auditors report.
12. We have a process to track the status of audit findings and recommendations.

13. We have identified to you any previous financial audits, attestation engagements, performance audits or other studies related to the objectives of your audit and the corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements or other studies.

14. With regard to federal awards programs:

(a) We have identified in the schedule of expenditures of federal awards and in the schedule of expenditures of federal awards—summary of program clusters all assistance provided (either directly or passed through other entities) by federal agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, commodities, insurance, direct appropriations or in any other form.

(b) We have identified the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement regarding activities allowed or unallowed; allowable costs/cost principles; cash management; eligibility; equipment and real property management; matching, level of effort, earmarking; period of performance (or availability) of federal funds; procurement and suspension and debarment; program income; reporting; subrecipient monitoring and special tests and provisions that are applicable to each of our federal awards programs. We have identified to you our interpretation of any applicable compliance requirements subject to varying interpretations.

(c) We are responsible for complying, and have complied, with the requirements of Uniform Guidance.

(d) We are responsible to understand and comply with the requirements of federal statutes, regulations and the terms and conditions of federal awards related to each of our federal awards programs and have disclosed to you any and all instances of noncompliance with those requirements occurring during the period of your audit or subsequent thereto to the date of this letter of which we are aware. Except for any instances of noncompliance we have disclosed to you, we believe the System has complied with all applicable compliance requirements.

(e) We are responsible for establishing and maintaining effective internal control over compliance to provide reasonable assurance we have
administered each of our federal awards programs in compliance with federal statutes, regulations and the terms and conditions of the federal awards.

(f) We have made available to you all federal awards (including amendments, if any) and any other correspondence or documentation relevant to each of our federal awards programs and to our compliance with applicable requirements of those programs.

(g) The information presented in federal awards program financial reports and claims for advances and reimbursements is supported by the books and records from which our financial statements have been prepared.

(h) The costs charged to federal awards are in accordance with applicable cost principles.

(i) The reports provided to you related to federal awards programs are true copies of reports submitted or electronically transmitted to the federal awarding agency, the applicable payment system or pass-through entity in the case of a subrecipient.

(j) Amounts claimed or used for matching were determined in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) or OMB Circular A-21 Cost Principles for Educational Institutions regarding cost principles.

(k) We have monitored any subrecipients to determine that they have expended federal awards in accordance with federal statutes, regulations and the terms and conditions of the subaward and have met the audit and other requirements of the Uniform Guidance or OMB Circular A-21 Cost Principles for Educational Institutions.

(l) We have taken appropriate corrective action on a timely basis after receipt of any subrecipient’s auditor’s report that identified findings and questioned costs pertaining to federal awards programs passed through to the subrecipient by us.

(m) We have considered the results of any subrecipient’s audits received and made any necessary adjustments to our books and records.

(n) We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the applicable compliance requirements for each of our federal
awards programs, including any communications received from the end of
the period of your audit through the date of this letter.

(o) We have identified to you any previous compliance audits, attestation
engagements and internal or external monitoring related to the objectives
of your compliance audit, including findings received and corrective
actions taken to address any significant findings and recommendations
made in such audits, attestation engagements or other monitoring.

(p) The summary schedule of prior audit findings correctly states the status of
all audit findings of the prior audit’s schedule of findings and questioned
costs and any uncorrected open findings included in the prior audit’s
summary schedule of prior audit findings as of the date of this letter.

(q) The reporting package does not contain any protected personally
identifiable information.

Dr. Mun Y. Choi, President
Ryan Rapp, Vice President for
Finance & Chief Financial Officer

Eric Vogelweid, Controller
Susan Cessac, Manager, Cost Analysis

April 12-13, 2018
September 28, 2017

Mr. Eric Vogelweid
Controller
University of Missouri System
118 University Hall
Columbia, Missouri 65211

We are pleased to confirm the arrangements of our engagement and the nature of the services we will provide to the following specified users: the University of Missouri System and the National Collegiate Athletic Association.

ENGAGEMENT OBJECTIVES AND SCOPE

We will apply the procedures enumerated in the attachment to this letter to the Department of Intercollegiate Athletics of the University of Missouri’s Columbia and Kansas City campuses (the University) as of and for the year ended June 30, 2017 to assist the University in complying with its annual financial reporting obligations to the NCAA. The sufficiency of the requested procedures is solely the responsibility of the parties to be specified in our report. Consequently, we make no representation regarding the sufficiency of the procedures for the purpose for which the report has been requested or for any other purpose.

Because we have not been engaged to conduct an examination or review, we will not express an opinion or conclusion, respectively, on the Columbia and Kansas City Intercollegiate Athletics Department Statement of Revenue and Expenses. In addition, we have no obligation to perform any procedures beyond those listed in the attachment to this letter.

OUR RESPONSIBILITIES

We will conduct our agreed-upon procedures engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Our engagement will not include a detailed examination of all transactions and cannot be relied upon to disclose misstatements that might exist due to error, fraud and illegal acts. However, we will inform you of any such matters, if material, that come to our attention.

We will submit a report summarizing the procedures performed and the results of those procedures. The report is intended solely for the information and use of the University management and members of the Board of Curators of the University of Missouri System and is not intended to be and should not be used by anyone other than these specified parties.

Rachel Dwiggins, Partner, is responsible for supervising the engagement and authorizing the signing of the report or reports.

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

It should be understood that the management of the University is responsible for the proper recording of transactions and preparation of financial statements. Management of the University is also responsible for establishing and maintaining effective internal control over financial reporting and setting the proper tone; creating and maintaining a culture of honesty and high ethical standards; and establishing appropriate controls to prevent, deter and detect fraud and illegal acts. Management of the University is also responsible for identifying and ensuring compliance with laws and regulations applicable to its activities and for establishing and maintaining effective internal control over compliance.

To facilitate our engagement, management is responsible for providing a written assertion about the measurement or evaluation of the subject matter against the criteria, supplying us with all necessary information and for allowing us access to personnel to assist in performing our services. It should be understood that management is responsible for the accuracy and completeness of these items, for the subject matter and the written assertion(s) referred to above and for selecting and determining the appropriateness of the criteria.

At the conclusion of our engagement, management will provide to us a letter confirming the availability of this information, the written assertion(s), certain representations made during the engagement and acknowledging certain responsibilities outlined in this engagement letter.

OTHER SERVICES

We may perform other services for you not covered by this engagement letter. You agree to assume full responsibility for the substantive outcomes of those services, including any findings that may result. You also acknowledge that those services are adequate for your purposes and that you will establish and monitor the performance of those services to ensure that they meet management’s objectives. Any and all decisions involving management responsibilities related to those services will be made by you, and you accept full responsibility for such decisions. We understand that you will designate a management-level individual to be responsible and accountable for overseeing the performance of those services, and that you will have determined this individual is qualified to conduct such oversight.

ENGAGEMENT FEES

The fee for our services, inclusive of expenses, will be $37,777.

Our pricing for this engagement and our fee structure are based upon the expectation that our invoices will be paid promptly. We will issue progress billings during the course of our engagement, and payment of our invoices is due upon receipt. Interest will be charged on any unpaid balance after 30 days at the rate of 10% per annum.

Our engagement fee does not include any time for post-engagement consultation with your personnel or third parties, inquiries from regulators or testimony or deposition regarding any subpoena. Charges for such services will be billed separately.

If our invoices for this or any other engagement you may have with BKD are not paid within 30 days, we may suspend or terminate our services for this or any other engagement. In the event our work is suspended or terminated as a result of nonpayment, you agree we will not be responsible for any consequences to you.

April 12-13, 2018
OTHER ENGAGEMENT MATTERS AND LIMITATIONS

Our workpapers and documentation retained in any form of media for this engagement are the property of BKD. We may be compelled to provide information under legal process. If BKD receives a subpoena or other validly issued administrative, judicial, government or investigative regulatory demand/request (“Legal Demand”) requiring it to disclose the University’s confidential information, BKD shall, unless prohibited by law or demand of a law enforcement agency, provide prompt written notice to the University of such demand. So long as BKD gives notice as provided herein, BKD shall be entitled to comply with such Legal Demand to the extent required by law, subject to any protective order or the like that may have been entered in the matter. In addition, we may be requested by regulatory or enforcement bodies to make certain workpapers available to them pursuant to authority granted by law or regulation. You agree that we have no legal responsibility to you in the event we provide such documents or information. We agree to communicate to you receipt of any such request from the regulators of the agreed upon procedures covered by this Engagement Letter on a timely basis.

All disputes between the parties (whether based in contract, tort, statute, regulation or otherwise and whether pending in court or any other forum) shall be governed by and construed in accordance with the substantive and procedural laws of the State of Missouri, including without limitation, its statutes of limitations, without regard to the conflict of laws or provisions of Missouri or any other state or jurisdiction. You agree that any dispute regarding this engagement will, prior to resorting to litigation, be submitted to mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The American Arbitration Association will administer any such mediation in accordance with its Commercial Mediation Rules. The results of the mediation proceeding shall be binding only if each of us agrees to be bound. We will share any costs of mediation proceedings equally. Should such dispute not be resolved within 90 days of such written request (or such longer period as the parties may agree), either party may seek legal recourse.

Either of us may terminate these services at any time. Both of us must agree, in writing, to any future modifications or extensions. If services are terminated, you agree to pay us for time expended to date. In addition, you will be billed travel costs and fees for services from other professionals, if any, as well as an administrative fee of 4% to cover items such as copies, postage and other delivery charges, supplies, technology-related costs such as computer processing, software licensing, research and library databases and similar expense items.

This engagement letter shall be governed by and construed in accordance with the substantive and procedural laws of the State of Missouri, including without limitation, its statutes of limitations, without regard to the conflict of laws or provisions of Missouri or any other state or jurisdiction. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect.

This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on heirs, successors and assigns of you and BKD.

BKD, as an accounting firm, has an obligation to comply with applicable professional standards. Certain professional standards, including AICPA Code of Professional Conduct Section 1.700, “Confidential Client Information Rule,” adopted by the American Institute of Certified Public Accountants and similar rules adopted by the boards of accountancy of many states, prohibit the disclosure of client confidential information without client consent, except in limited circumstances. BKD represents to the University that BKD will treat the University’s confidential information in accordance with applicable professional standards.
We may from time to time utilize third-party service providers, e.g., domestic software processors or legal counsel, or disclose confidential information about you to third-party service providers in serving your account. We remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information. In the event we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider.

We will, at our discretion or upon your request, deliver financial or other confidential information to you electronically via email or other mechanism. You recognize and accept the risk involved, particularly in email delivery as the Internet is not necessarily a secure medium of communication as messages can be intercepted and read by those determined to do so. BKD will employ commercially reasonable efforts and take appropriate precautions to protect the privacy and confidentiality of transmitted information.

You agree you will not modify these documents for internal use or for distribution to third parties. You also understand that we may on occasion send you documents marked as draft and understand that those are for your review purpose only, should not be distributed in any way and should be destroyed as soon as possible.

Any time you intend to reference our firm name in any manner in any published materials, including on an electronic site, you agree to provide us with draft materials for our review and approval before publishing or posting such information.

BKD is a registered limited liability partnership under Missouri law. Under applicable professional standards, partners of BKD, LLP have the same responsibilities as do partners in a general accounting and consulting partnership with respect to conformance by themselves and other professionals in BKD with their professional and ethical obligations. However, unlike the partners in a general partnership, the partners in a registered limited liability partnership do not have individual civil liability, directly or indirectly, including by way of indemnification, contribution, assessment or otherwise, for any debts, obligations or liabilities of or chargeable to the registered limited liability partnership or each other, whether arising in tort, contract or otherwise.

We will be pleased to discuss this letter with you at any time and look forward to the opportunity of serving you. If the above arrangements are acceptable to you, please sign the original of this letter and return it to us. If the signed copy you return to us is in electronic form, you agree that such copy shall be legally treated as a “duplicate original” of this agreement.

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

BKD, LLP

RRD:JER:AJC:lh
UNIVERSITY OF MISSOURI SYSTEM

BY

Ryan Rapp
Vice President for Finance &
Chief Financial Officer

DATE 10-9-17

APPROVED
AS TO
LEGAL FORM

OPEN - AUD - INFO 1-13

April 12-13, 2018
National Collegiate Athletic Association Agreed-Upon Procedures

We will apply the following agreed-upon procedures to each of the Department of Intercollegiate Athletics of the University of Missouri’s Columbia and Kansas City campuses (the University), where applicable, as of and for the year ended June 30, 2017.

For purposes of all the following agreed-upon procedures, the following guidelines and materiality thresholds apply:

- The materiality threshold is set at $5,000 and only variances greater than $5,000 will be noted in our report.
- If a specific reporting category is less than 4 percent of the total revenues or expenses, no procedures will be performed for that specific category.
- Unless otherwise specified, all sample sizes will consist of three items.

AGREED-UPON PROCEDURES PROGRAM FOR REVENUES

Following is a complete listing of the minimum agreed-upon procedures for revenues, by category, to be performed to the statement by the independent accountant.

Before the commencement of fieldwork, the independent accountant should ensure that the amounts reported on the statement agree to the institution’s general ledger. For all revenue categories perform the minimum agreed-upon procedures set forth below.

A. Compare and agree each operating revenue category reported in the statement during the reporting period to supporting schedules provided by the Institution.

B. Compare and agree a sample of operating revenue receipts obtained from the above operating revenue supporting schedules to adequate supporting documentation.

C. Compare each major revenue account over 10 percent of the total revenues to prior period amounts and budget estimates. Obtain and document an understanding of any variations greater than 10 percent from the prior year. Report the analysis as a supplement to the final agreed-upon procedures report.

Ticket Sales

1. Compare tickets sold during the reporting period, complimentary tickets provided during the reporting period and unsold tickets to the related revenue reported by the University in the statement and the related attendance figures and recalculate totals.

Student Fees

2. Compare and agree student fees reported by the University in the statement for the reporting to student enrollments during the same reporting period and recalculate totals.

3. Obtain and document an understanding of University’s methodology for allocating student fees to intercollegiate athletics programs.
4. If the athletics department is reporting that an allocation of student fees should be countable as generated revenue, recalculate the totals of their methodology for supporting that they are able to count each sport. Tie the calculation to supporting documents such as seat manifests, ticket sales reports and student fee totals.

**Direct State or Other Governmental Support**

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

**Direct Institutional Support**

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

**Transfers Back to Institution**

7. Compare the transfers back to the University with permanent transfers back to the University from the athletics department and recalculate totals.

**Indirect Institutional Support**

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

**Guarantees**

9. Select a sample of settlement reports for away games during the reporting period and agree each selection to the University’s general ledger and/or the statement and recalculate totals.

10. Select a sample of contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree each selection to the University’s general ledger and/or the statement and recalculate totals.

**Contributions**

11. Any contributions of moneys, goods or services received directly by an intercollegiate athletics program from any affiliated or outside organization, agency or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constitutes 10 percent or more in aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting periods shall obtain and review supporting documentation for each contribution and recalculate totals.

**In-Kind**

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

**Compensation and Benefits Provided by a Third Party**

13. Obtain the summary of revenues from affiliated and outside organizations (the Summary) as of the end of the reporting period from the University and select a sample of funds from the Summary and compare and agree each selection to supporting documentation, the University’s general ledger and/or the Summary and recalculate totals.

April 12-13, 2018
14. If the third party was audited by independent auditors, obtain the related independent auditors’ report.

**Media Rights**

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

16. Compare and agree the media right revenues to a summary statement of all media rights identified, if applicable, and the University’s general ledger and recalculate totals. Ledger totals may be different for total conference distributions if media rights are not broken out separately.

**NCAA Distributions**

17. Compare the amounts recorded in the revenue and expense reporting to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculate totals.

**Conference Distributions**

18. Obtain and inspect agreements related to the University’s conference distributions and participation in revenues from tournaments during the reporting period to gain an understanding of the relevant terms and conditions.

19. Compare and agree the related revenues to the University’s general ledger, and/or the statement and recalculate totals.

**Program Sales, Concessions, Novelty Sales and Parking**

20. Compare the amount recorded in the revenue reporting category to a general ledger detail of program sales, concessions, novelty sales and parking as well as any other corroborative supporting documents and recalculate totals.

**Royalties, Licensing, Advertisements and Sponsorships**

21. Obtain and inspect agreements related to the University’s participation in revenues from royalties, licensing, advertisements and sponsorships during the reporting period to gain an understanding of the relevant terms and conditions.

22. Compare and agree the related revenues to the University’s general ledger, and/or the statement and recalculate totals.

**Sports Camp Revenues**

23. Inspect sports camp contract(s) between the University and person(s) conducting institutional sports-camps or clinics during the reporting period to obtain an understanding of the University’s methodology for recording revenues from sports-camps.

24. Obtain schedules of camp participants and select a sample of individual camp participant cash receipts from the schedule of sports-camp participants and agree each selection to the University’s general ledger and/or the statement and recalculate totals.

**Athletics Restricted Endowment and Investment Income**

25. Obtain and inspect endowment agreements (if any) to gain an understanding of the relevant terms and conditions.
26. Compare and agree the classification and use of endowment and investment income reported in the statement during the reporting period to the uses of income defined within the related endowment agreement and recalculate totals.

Other

27. Perform minimum agreed-upon procedures referenced for all revenue categories and recalculate totals.

Bowl Revenues

28. Obtain and inspect agreements related to the University’s revenues from post-season bowl participation during the reporting period to gain an understanding of the relevant terms and conditions.

29. Compare and agree the related revenues to the University’s general ledger and/or the statement and recalculate totals.

AGREED-UPON PROCEDURES PROGRAM FOR EXPENSES

Following is a complete listing of the minimum agreed-upon procedures for expenses, by category, to be performed to the statement by the independent accountant. Before the commencement of fieldwork, the independent accountant should ensure that the amounts reported on the statement agree to the University’s general ledger.

- Compare and agree each expense category reported in the statement during the reporting period to supporting schedules provided by the University. If a specific reporting category is less than 4.0% of the total expenses, no procedures are required for that specific category.

- Compare and agree a sample of expenses obtained from the above operating expense supporting schedules to adequate supporting documentation.

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

Athletic Student Aid

30. Select a sample of students (10% of the total student-athletes for institutions who have used NCAA’s Compliance Assistant (CA) software to prepare athletic aid detail, with a maximum sample size of 40 and 20% of total student-athletes for institutions who have not, with a maximum sample size of 60) from the listing of institutional student aid recipients during the reporting period. Data should be captured by the University through the creation of a squad list for each sponsored sport.

31. Obtain individual student account detail for each selection and compare total aid in the University’s student system to the student’s detail in CA or the institutional report that ties directly to the NCAA Membership Financial Reporting System.
32. Perform a check of each student selected to ensure their information was reported accurately in either the NCAA’s CA software or entered directly into the NCAA Membership Financial Reporting System using the following criteria:

- The equivalency value for each student-athlete in all sports, including head-count sports, needs to be converted to a full-time equivalency value. The full-time equivalency value is calculated using the athletic grant amount reported on the squad list as the numerator and the full grant amount which is the total cost for tuition, fees, books, room and board for an academic year as the denominator. If using the NCAA CA software, this equivalency value will be calculated for you on the squad list labeled “Rev. Dist. Equivalent Award.”

- A student-athlete can only be included in one sport. Note: NCAA CA software will place an asterisk by the student athlete within the sport that is not countable towards grants-in-aid revenue distribution per sport hierarchy listed in the DI manual.

- All equivalency calculations should be rounded to two decimal places. Note: The NCAA CA software and the online summary form will automatically round to two decimal places.

- The full grant amount should always be the full cost of tuition for an academic year, not semester. The “Period of Award” column on the NCAA CA squad list can identify those student-athletes receiving aid for a particular semester.

- If a sport is discontinued and the athletic grant(s) are still being honored by the institution, the grant(s) are included in student-athlete aid for revenue distribution purposes.

- Student-athletes receiving athletic aid who have exhausted their athletic eligibility or are inactive due to medical reasons should be included in the student-athlete aid total and correctly noted on the squad list.

- Only athletic aid awarded in sports in which the NCAA conducts championship competitions, emerging sports for women and FBS football should be included in the calculations.

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

- If a selected student received a Pell Grant, ensure the student’s grant was included in the total number and total value of Pell Grants reported for Revenue Distribution purposes in the NCAA Membership Financial Reporting System.

33. Recalculate totals for each sport and overall.

Guarantees

34. Obtain and inspect visiting institution’s away-game settlement reports received by the University during the reporting period and agree related expenses to the University’s general ledger and/or the statement and recalculate totals.
35. Obtain and inspect contractual agreements pertaining to expenses recorded by the University from guaranteed contests during the reporting period. Compare and agree related amounts expensed by the University to the University’s general ledger and/or the statement and recalculate totals.

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

36. Obtain and inspect a listing of coaches employed by the University and related entities during the reporting period. Select a sample of coaches’ contracts that must include football and men’s and women’s basketball from the listing.

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

38. Obtain and inspect payroll summary registers for the reporting year for each selection. Compare and agree payroll summary registers from the reporting period to the related coaching salaries, benefits and bonuses paid by the University and related entities expense recorded by the University in the statement during the reporting period.

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

**Coaching Other Compensation and Benefits Paid by a Third Party**

40. Obtain and inspect a listing of coaches employed by third parties during the reporting period. Select a sample of coaches’ contracts that must include football, and men’s and women’s basketball from the listing.

41. Compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by the University in the statement during the reporting period.

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

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

43. Select a sample of support staff/administrative personnel employed by the University and related entities during the reporting period.

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

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

45. Select a sample of support staff/administrative personnel employed by the third parties during the reporting period.
46. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related payroll summary registers to the related support staff administrative other compensation and benefits expense recorded by the University in the statement during the reporting period and recalculate totals.

**Severance Payments**

47. Select a sample of employees receiving severance payments by the University during the reporting period and agree each severance payment to the related termination letter or employment contract and recalculate totals.

**Recruiting**

48. Obtain and document an understanding of the University’s recruiting expense policies.

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

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

**Team Travel**

51. Obtain and document an understanding of the University’s team travel policies.

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

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

**Equipment, Uniforms and Supplies**

54. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

**Game Expenses**

55. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

**Fund Raising, Marketing and Promotion**

56. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

**Sports Camp Expenses**

57. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

**Spirit Groups**

58. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

**Athletic Facility Debt Service, Leases and Rental Fees**

59. Obtain a listing of debt service schedules, lease payments and rental fees for athletics facilities for the reporting year. Compare a sample of facility payments including the top two highest facility payments to additional supporting documentation (e.g. debt financing agreements, leases, rental agreements).
60. Compare amounts recorded to amounts listed in the general ledger detail and recalculate totals.

Direct Overhead and Administrative Expenses

61. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Indirect Institutional Support

62. Tested with revenue section- Indirect Institutional Support.

Medical Expenses and Medical Insurance

63. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Memberships and Dues

64. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Other Operating Expenses and Transfers to Institution

65. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Student-Athlete Meals (non-travel)

66. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Bowl Expenses

67. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

NCAA MEMBERSHIP FINANCIAL REPORTING SYSTEM

In order for NCAA to place reliance on the Division I financial reporting for NCAA distributions purposes, the following procedure will be performed:

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

B. Obtain the University’s Sports Sponsorship and Demographics Forms Report for the reporting year. Validate that the countable sports reported by the University meet the minimum requirements set forth in Bylaw 20.9.6.3 for the number of contests and the number of participants in each contest that is counted toward meeting the minimum-contest requirement. Once countable sports have been confirmed, ensure that the institution has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System.
Note: Any discrepancies MUST be resolved within the NCAA Membership Financial Reporting System prior to the report being submitted to the NCAA.

C. For Pell Grants: Agree the total number of Divisions I student-athletes who, during the academic year, received a Pell Grant award (e.g. Pell Grant recipients on Full Grant-in-Aid, Pell Grant recipients on Partial Grants-in-Aid and Pell Grant recipients with No Grants-in-Aid) and the total value of these Pell Grants reported in the NCAA Membership Financial Reporting System to a report, generated out of the institution’s financial aid records, of all student-athlete Pell Grants. Note: Individual student-aid file testing in step 32 above should tie any selected student athletes who received Pell Grants back to the report of all student athlete Pell Grants to test the completeness and accuracy of the report.

AGREED-UPON PROCEDURES PROGRAM FOR OTHER REPORTING ITEMS

Following is a complete listing of the minimum agreed-upon procedures for other reporting items, by category, to be performed to the statement by the independent accountant. Before the commencement of fieldwork, the independent accountant should ensure that the amounts reported on the statement agree to the institution’s general ledger.

Excess Transfers to Institution and Conference Realignment Expenses

68. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Total Athletics Related Debt

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

70. Agree the total annual maturities and total outstanding athletic related debt to supporting documentation and the University’s general ledger, as applicable.

Total Institutional Debt

71. Agree the total outstanding institutional debt to supporting documentation and the University’s audited financial statements, if available, or the University’s general ledger.

Value of Athletics Dedicated Endowments

72. Obtain a schedule of all athletics dedicated endowments maintained by athletics, the University, and affiliated organizations. Agree the fair market value in the schedule(s) to supporting documentation, the general ledger(s) and audited financial statements, if available.

Value of Institutional Endowments

73. Agree the total fair market value of institutional endowments to supporting documentation, the University’s general ledger and/or audited financial statements, if available.

Total Athletics Related Capital Expenditures

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

75. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.
University of Missouri – Columbia
Columbia, Missouri

January 12, 2018

BKD, LLP
Certified Public Accountants
1201 Walnut Street, Suite 1700
Kansas City, Missouri 64106-2246

We are providing this letter in connection with your performance of agreed-upon procedures on the University of Missouri - Columbia’s (University) compliance with the National Collegiate Athletic Association Bylaw 3.2.4.15.1 for the year ended June, 30, 2017.

We confirm, to the best of our knowledge and belief, the following:

1. We make the following assertions about the subject matter based on the criteria:

   The statement of revenues and expenses (Statement) of the University of Missouri – Columbia Intercollegiate Athletics Program and related notes for the year ended June 30, 2017, are prepared in compliance with the NCAA’s 2017 Agreed-Upon Procedures guide (Guide).

   The Statement accurately summarizes the financial data as required by the Guide, including the revenues and expenses of the Intercollegiate Athletics Program of the University and all activity of all affiliated or outside organizations, agencies or groups of individuals. Such data was derived from the financial data as submitted to the NCAA during the University’s annual NCAA financial reporting requirements, as prescribed by NCAA Bylaw 3.2.4.15 and the data required in the Equality in Athletics Data Analysis (EADA) reporting.

   The financial activity of the University’s Intercollegiate Athletics Program was derived from and relates directly to the underlying accounting and other records used to prepare the audited financial statements of the University of Missouri System for the year ended June 30, 2017.

   The agreed-upon procedures performed with respect to the Statement for the year ended June 30, 2017, are sufficient to allow the University to comply with the provision of the NCAA Bylaw 3.2.4.15.

   In accordance with the objectives of the Guide, we have provided the Statement to the University’s chancellor to ensure his awareness of all financial activity for athletic purposes and to assist the University in exercising control over financial activity made by or on behalf of the Intercollegiate Athletics Program.
2. We are responsible for the subject matter and the assertions.

3. We are responsible for selecting the criteria applied to the subject matter and for determining that such criteria are appropriate for our purposes.

4. We have made available to you:
   
   (a) All records and data relevant to the subject matter and the agreed-upon procedures.

5. All known matters contradicting the subject matter or assertion and any communication from regulatory agencies or others affecting the subject matter or assertion have been disclosed to you, including any communications received between the end of the period addressed in the written assertion and the date of your report.

6. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.

7. We have no knowledge of any known or suspected:
   
   (a) Fraudulent financial reporting or misappropriation of assets involving management or employees who have significant roles in internal control.

   (b) Fraudulent financial reporting or misappropriation of assets involving other employees that could affect the subject matter.

   (c) Violations of law, regulations or requirements of regulatory agencies that could affect the subject matter.

8. We have no knowledge of any allegations of fraud or suspected fraud affecting the subject matter received in communications from employees, students, regulators, suppliers or others.

9. We have disclosed to you all deficiencies in internal control relevant to the subject matter of which we are aware.

10. We have disclosed to you all known events subsequent to the period of the subject matter being reported on that would have a material effect on the subject matter or assertion.

11. There are no plans or intentions that may affect the subject matter.

12. The procedures described in your report are the procedures finally agreed upon by us. All differences between the procedures described in the report and those described in the engagement letter are approved by us.
13. We approve the omission from the scope of the engagement the following procedures
described in the engagement letter as these report categories were less than 4 percent of
total revenues or expenses as noted within the NCAA 2017 Agreed-Upon Procedures Manual:

(a) Direct institutional support
(b) Guarantees revenues
(c) In-kind
(d) NCAA distributions
(e) Program, novelty, parking and concession sales
(f) Royalties, licensing, advertisement and sponsorships
(g) Sports camp revenues
(h) Athletics restricted endowment and investments income
(i) Other operating revenues
(j) Guarantees expenses
(k) Recruiting
(l) Sports equipment, uniforms, supplies
(m) Game expenses
(n) Fundraising, marketing and promotion
(o) Sports camp expenses
(p) Spirit groups
(q) Medical expenses and insurance
(r) Memberships and dues
(s) Student athlete meals (non-travel)

14. We acknowledge and agree that we are responsible for the sufficiency of the agreed-upon
procedures, including the nature, timing and extent thereof, for our purposes.

15. With respect to any nonattest services you have provided us during the year:

(a) We have designated a qualified management-level individual to be responsible
and accountable for overseeing the nonattest services.
(b) We have established and monitored the performance of the nonattest services to ensure that they meet our objectives.

(c) We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.

(d) We have evaluated the adequacy of the services performed and any findings that resulted.

16. We have responded fully and truthfully to all your inquiries.

17. There are no:

(a) Significant changes from prior year in the method of allocation of student fees to intercollegiate athletics programs.

(b) Receipts by the University’s Intercollegiate Athletics Department of student fees during the current year.

(c) Indirect institutional support – athletic facilities, debt service, lease and rental fees.

(d) Single contributions that constituted 10 percent or more of all contributions received during the year ended June 30, 2017, other than those noted in the report.

(e) Receipts by the University’s Intercollegiate Athletics Department for direct state or other governmental support during the current year.

(f) Receipts by the University’s Intercollegiate Athletics Department for indirect allocated institutional support during the current year.

(g) Transfers back to the institution by the University’s Intercollegiate Athletics Department during the current year.

(h) Receipts by the University for compensation and benefits provided by a third party.

(i) Coaches, support staff and administrative personnel employed by related entities or third parties, compensation for which is contractually guaranteed by MU.

(j) Expenses incurred for severance payments in the current year.

(k) Expenses incurred for indirect institutional support.

(l) Conference realignment fees incurred by MU’s Intercollegiate Athletics Department during the current year.
(m) Receipts or expenses by MU’s Intercollegiate Athletics Department for post-season bowl participation.

(n) Intercollegiate athletics-related outside organizations incurring expenses on behalf of the Intercollegiate Athletics Department which are not under MU’s accounting control.

(o) Significant changes in procedures and internal accounting controls unique to the Intercollegiate Athletics Department during the year ended June 30, 2017.

(p) Affiliated or outside organizations.

18. We confirm that we are responsible for the completeness, accuracy and presentation of the statement of revenues and expenses in accordance with the NCAA’s 2017 agreed-upon procedures guidelines.
University of Missouri – Kansas City
Kansas City, Missouri

January 12, 2018

BKD, LLP
Certified Public Accountants
1201 Walnut Street, Suite 1700
Kansas City, Missouri 64106-2246

We are providing this letter in connection with your performance of agreed-upon procedures on the University of Missouri – Kansas City’s (UMKC) compliance with the National Collegiate Athletic Association Bylaw 3.2.4.15.1 for the year ended June, 30, 2017.

We confirm, to the best of our knowledge and belief, the following:

1. We make the following assertions about the subject matter based on the criteria:

   The statement of revenues and expenses (Statement) of the University of Missouri – Kansas City Intercollegiate Athletics Program and related notes for the year ended June 30, 2017, are prepared in compliance with the NCAA’s 2017 Agreed-Upon Procedures guide (Guide).

   The Statement accurately summarizes the financial data as required by the Guide, including the revenues and expenses of the Intercollegiate Athletics Program of UMKC and all activity of all affiliated or outside organizations, agencies or groups of individuals. Such data was derived from the financial data as submitted to the NCAA during UMKC’s annual NCAA financial reporting requirements, as prescribed by NCAA Bylaw 3.2.4.15 and the data required in the Equality in Athletics Data Analysis (EADA) reporting.

   The financial activity of UMKC’s Intercollegiate Athletics Program was derived from and relates directly to the underlying accounting and other records used to prepare the audited financial statements of the University of Missouri System for the year ended June 30, 2017.

   The agreed-upon procedures performed with respect to the Statement for the year ended June 30, 2017, are sufficient to allow UMKC to comply with the provision of the NCAA Bylaw 3.2.4.15.

   In accordance with the objectives of the Guide, we have provided the Statement to UMKC’s chancellor to ensure his awareness of all financial activity for athletic purposes and to assist UMKC in exercising control over financial activity made by or on behalf of the Intercollegiate Athletics Program.
2. We are responsible for the subject matter and the assertions.

3. We are responsible for selecting the criteria applied to the subject matter and for determining that such criteria are appropriate for our purposes.

4. We have made available to you:
   
   (a) All records and data relevant to the subject matter and the agreed-upon procedures.

5. All known matters contradicting the subject matter or assertion and any communication from regulatory agencies or others affecting the subject matter or assertion have been disclosed to you, including any communications received between the end of the period addressed in the written assertion and the date of your report.

6. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.

7. We have no knowledge of any known or suspected:
   
   (a) Fraudulent financial reporting or misappropriation of assets involving management or employees who have significant roles in internal control.

   (b) Fraudulent financial reporting or misappropriation of assets involving other employees that could affect the subject matter.

   (c) Violations of law, regulations or requirements of regulatory agencies that could affect the subject matter.

8. We have no knowledge of any allegations of fraud or suspected fraud affecting the subject matter received in communications from employees, students, regulators, suppliers or others.

9. We have disclosed to you all deficiencies in internal control relevant to the subject matter of which we are aware.

10. We have disclosed to you all known events subsequent to the period of the subject matter being reported on that would have a material effect on the subject matter or assertion.

11. There are no plans or intentions that may affect the subject matter.

12. The procedures described in your report are the procedures finally agreed upon by us. All differences between the procedures described in the report and those described in the engagement letter are approved by us.

April 12-13, 2018
13. We approve the omission from the scope of the engagement the following procedures described in the engagement letter as these report categories were less than 4 percent of total revenues or expenses as noted within the NCAA 2017 Agreed-Upon Procedures Manual:

(a) Ticket sales
(b) Guarantees revenues
(c) Indirect institutional support
(d) Conference distributions
(e) Royalties, licensing, advertisement and sponsorships
(f) Sports camp revenues
(g) Athletics restricted endowment and investments income
(h) Other operating revenues
(i) Guarantees expenses
(j) Recruiting
(k) Game expenses
(l) Fundraising, marketing and promotion
(m) Sports camp expenses
(n) Spirit groups
(o) Indirect institutional support
(p) Medical expenses and insurance
(q) Memberships and dues

14. We acknowledge and agree that we are responsible for the sufficiency of the agreed-upon procedures, including the nature, timing and extent thereof, for our purposes.

15. With respect to any nonattest services you have provided us during the year:

(a) We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
(b) We have established and monitored the performance of the nonattest services to ensure that they meet our objectives.
We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.

We have evaluated the adequacy of the services performed and any findings that resulted.

16. We have responded fully and truthfully to all your inquiries.

17. There are no:

(a) Significant changes from prior year in the method of allocation of student fees to intercollegiate athletics programs.

(b) Single contributions that constituted 10 percent or more of all contributions received during the year ended June 30, 2017, other than those noted in the report.

(c) Receipts by UMKC’s Intercollegiate Athletics Department for in-kind contributions.

(d) Receipts by UMKC’s Intercollegiate Athletics Department for direct state or other governmental support during the current year.

(e) Receipts or expenses by UMKC’s Intercollegiate Athletics Department for indirect allocated institutional support – athletic facilities, debt service, leases and rental fees during the current year.

(f) Transfers back to the institution by UMKC’s Intercollegiate Athletics Department or no athletics related capital asset additions during the current year.

(g) Receipts by UMKC’s Intercollegiate Athletics Department for media rights during the current year.

(h) Receipts by UMKC’s Intercollegiate Athletics Department for program, novelty, parking and concession sales during the current year.

(i) Coaches, support staff and administrative personnel employed by related entities or third parties, compensation for which is contractually guaranteed by UMKC.

(j) Expenses incurred for severance payments in the current year.

(k) Expenses incurred for student-athlete meals (non-travel).

(l) Conference realignment fees incurred by UMKC’s Intercollegiate Athletics Department during the current year.

(m) Receipts or expenses by UMKC’s Intercollegiate Athletics Department for post-season bowl participation.
(n) Intercollegiate athletics-related outside organizations incurring expenses on behalf of the Intercollegiate Athletics Department which are not under UMKC’s accounting control.

(o) Significant changes in procedures and internal accounting controls unique to the Intercollegiate Athletics Department during the year ended June 30, 2017.

(p) Affiliated or outside organizations.

18. We confirm that we are responsible for the completeness, accuracy and presentation of the statement of revenues and expenses in accordance with the NCAA’s 2017 agreed-upon procedures guidelines.

UNIVERSITY OF MISSOURI – KANSAS CITY

Ryan Rapp  
Interim Vice President for Finance and Chief Financial Officer  
University of Missouri System

Eric Vogelweid  
Controller  
University of Missouri System

Dr. Barbara Bichelmeyer  
Interim Chancellor  
University of Missouri – Kansas City

Carla Wilson  
Director of Athletics  
University of Missouri – Kansas City

Patricia Baldwin  
Administrative Business Manager  
University of Missouri – Kansas City

April 12-13, 2018

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(n) Intercollegiate athletics-related outside organizations incurring expenses on behalf of the Intercollegiate Athletics Department which are not under UMKC’s accounting control.

(o) Significant changes in procedures and internal accounting controls unique to the Intercollegiate Athletics Department during the year ended June 30, 2017.

(p) Affiliated or outside organizations.

18. We confirm that we are responsible for the completeness, accuracy and presentation of the statement of revenues and expenses in accordance with the NCAA’s 2017 agreed-upon procedures guidelines.

UNIVERSITY OF MISSOURI – KANSAS CITY

Ryan Rapp  
Interim Vice President for Finance and Chief Financial Officer  
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April 12-13, 2018