

ACUA Webinar: Athletic Ticket Operations: It's a Tough Job but Somebody's Gotta Do It! Why Not You?

Speaker = Jana Clark, Audit Manager at Kansas State University

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Jana's answers to questions asked during the webinar.

300 hours over 7 months? **After going back and verifying, I noted actual hours were 185 from April to November.**

How many hours did it take to complete this audit? **185**

Before you sign off, will you tell us roughly how much ticket revenue you and how many hours this audit took. **K-State Athletics Annual Report for FY 2018-2019 shows Football ticket revenue of \$12,444,000 and Men's Basketball ticket revenue of \$2,925,000. This audit took 185 hours.**

Did you test the timing of football revenue recognition? i.e. revenue deferral until the game is over etc.?

Yes, I tested the timing of football revenue recognition. Step #9 under Ticket Office Procedures is where that was tested.

do you get involved in the NCAA football ticket certification? **No**

Does K-State utilize digital tickets? **At the time of the audit (Fall of 2016) they did not. They do utilize digital tickets now.**

For your developed risk assessment/program, how many hours did you have assigned to this engagement? **Since this was the first time going to Athletics, we did not have anything to compare so we did not have any hours budgeted or assigned to this engagement.**

In the risk assessment, it appears that the Compliance Department will monitor NCAA violations which is considered "High" risk and "not in scope". Do you obtain any type of assurance, documentation, etc., that Compliance is in fact reviewing for this area? Thank you. I had several conversations with an employee in the Compliance Department and through discussions with the Executive Associate Athletic Director for Finance and Business and the Assistant Athletic Director for Ticketing and Fan Strategies, they felt the Compliance Department had a good handle on it.

What could be done to mitigate risks regarding collusion for complimentary tickets? (Such as a ticket office employee agreeing to sell complimentary tickets to unaffiliated persons looking to gain some sort of influence or lobbying time regarding a field in the athletics office) The Ticket Office has controls in place where only the Director or Assistant Director of Ticket Operations are allowed/able to print complimentary tickets. The tickets would have to be flagged in Paciolan as "Comp Tickets" and when the comp ticket report for a game is reviewed, the Ticket Office would be able to see who received comp tickets. The system would also show who created the comp tickets.

You indicated that the season tickets are printed and shipped off-site; however, are employees (and/or students) able to print and sell tickets on-campus? Yes, employees can print and sell tickets but only at the main ticket office or the ticket booths at the respective athletic events.

Did you test controls surrounding ticket paper/stock for tickets printed on campus? Yes. See step 7 under Security

Is your audit report available? Yes, redacted version available upon request