

## AUDIT PROPOSAL

### Reviewing Community College Athletic Programs

#### SOURCE

This audit was requested by Representative Kristey Williams.

#### BACKGROUND

Kansas community colleges offer a variety of intercollegiate sports such as basketball, football, and track. In many cases, community colleges recruit athletes to play at their school. Athletes can be recruited from the local community or from out of the state or country. The Kansas Jayhawk Community College Conference (KJCCC) and the National Junior College Athletic Association (NJCAA) set rules for student athlete recruitment and scholarships. For example, the NJCAA requires that athletes meet certain academic standards. Further, KJCCC limits the number of football scholarships that a community college can offer to out-of-state players. According to the KJCCC, about 3,000 Kansas community college athletes participate in KJCCC sponsored sports annually.

Legislators have expressed concern that community college athletic programs may be funded by local and state taxpayers, but most athletes come from other counties or other states.

#### AUDIT OBJECTIVES AND TENTATIVE METHODOLOGY

*The audit objectives listed below are the questions we would answer through our audit work. The steps listed for each objective convey the type of work we would do. These may change as we learn more about the audit issues.*

**Objective 1: How much did community colleges spend on athletic programs in recent years and what were the source of those funds?** Our tentative methodology would include the following:

- Review documents and talk with Kansas Board of Regents or Revisor's staff to determine whether statutes or other rules govern how community colleges fund athletic programs.
- Work with community college staff to understand things such as how athletic budgets are determined and the ways athletic programs are funded.
- Analyze financial data from a selection of community colleges to determine how much they spent on athletic programs in recent years and what the funding sources were. This would include identifying whether the sources were local, state, private, or another source.

**Objective 2: What percentage of community college athletes come from outside of the county where the community college is located and how has that changed in the last ten years?** Our tentative methodology would include the following:

- Talk with community college staff to understand how they recruit athletes. Talk with the Kansas Jayhawk Community College Conference, the National Junior College Athletic Association, or others to determine what rules govern how community colleges recruit students.
- For a selection of community colleges, analyze data on the number of athletes that played on intercollegiate athletic teams in the last ten years.
- Work with community colleges to determine where each athlete's hometown was. Analyze that information to understand what percentage of athletes were from the county where the community college was located. Additionally, determine what percentage were from out-of-state or out of the country. Analyze trends over time.

**Objective 3: How many community college athletes received scholarships in the last ten years and where were those athletes from?** Our tentative methodology would include the following:

- Work with community college staff to understand how they determine how many scholarships to award and who is eligible to receive them. Also, talk with the National Junior College Athletic Association and the Kansas Jayhawk Community College Conference to understand any guidelines or oversight they provide.
- Analyze data from a selection of community colleges to determine the number of athletic scholarships each college awarded in the last ten years. Further, determine other characteristics of scholarship recipients including what sport they played, and where they were from (local community, out-of-state, etc.).
- Additionally, compare the number of scholarship recipients to the total number of athletes to determine what percentage of athletes received scholarships.

### **ESTIMATED RESOURCES**

We estimate this audit would require a team of **3 auditors** for a total of **4 months** (from the time the audit starts to our best estimate of when it would be ready for the committee).