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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

University of North Florida  
Intercollegiate Athletic Program  
Jacksonville, Florida

We have performed the procedures enumerated below, which were agreed to by Mr. John A. Delaney, University of North Florida President and the management of the University of North Florida Intercollegiate Athletic Program (the Program), solely to assist you in evaluating whether the statement of revenue and expenses presented in the Equity in Athletics Disclosure Act (EADA) is in compliance with the National Collegiate Athletic Association (NCAA) Bylaw 6.2.3.1 for the year ended June 30, 2008. The University of North Florida Intercollegiate Athletic Program's management is responsible for the Program's statement of revenue and expenses. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- 1) We obtained an understanding of the internal control structure for the program.
- 2) We tested specific elements of the control environment and accounting systems.  
*We found no exceptions as a result of the procedures.*
- 3) We obtained a statement of revenue and expenses for the year ended June 30, 2008.
- 4) We verified that the amounts reported on the statement agreed to the institution's general ledger.  
*We found no exceptions as a result of the procedures.*
- 5) We compared and agreed each operating revenue category reported in the statement during the reporting period to supporting schedules provided by the institution.  
*We found no exceptions as a result of the procedures.*
- 6) We compared and agreed a sample of operating revenue receipts obtained from the program's supporting schedules to adequate supporting documentation.  
*We found no exceptions as a result of the procedures.*
- 7) We compared each major revenue account to prior period amounts and budget estimates. We also obtained and documented an understanding of any significant variations.  
*We found no exceptions as a result of the procedures.*



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- 8) We compared and agreed each operating expense category reported in the statement during the reporting period to supporting schedules provided by the institution.  
*We found no exceptions as a result of the procedures.*
- 9) We compared and agreed a sample of operating expenses obtained from the supporting schedules to adequate supporting documentation.  
*We found no exceptions as a result of the procedures.*
- 10) We compared each major expense account to prior period amounts and budget estimates. We also obtained and documented an understanding of any significant variations.  
*We found no exceptions as a result of the procedures.*

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the statement of revenue and expenses. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the University of North Florida Intercollegiate Athletic Program and the National Collegiate Athletic Association and is not intended to be and should not be used by anyone other than those specified parties.

Melbourne, Florida  
November 12, 2008

*Berman Hopkins Wright & LaHam*  
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