

**2017 - 2018 NCAA POSTSEASON BOWL CERTIFICATION
BOARD GOVERNANCE AND ACCOUNTABILITY QUESTIONNAIRE**

NAME OF BOWL: *Please type name of bowl here.*

QUESTION	RESPONSE	IF YES, WHO IS RESPONSIBLE FOR ENSURING COMPLIANCE?
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Board Governance

- 1.) Does the Board have a policy to determine if the composition of the membership possesses the requisite expertise to perform its functions?
- a. List the total number of members on the Board.
 - b. List the total number of members on the Board that are independent.
 - c. Does the Board have term limits for members? If so, please describe.
 - d. Does the Board have a member that is a CPA or finance and accounting subject matter expert?
 - e. Are the majority of governing board members from the local community?

- 2.) Has the board adopted governance policies that:
- a. Require in-person board meetings at least twice a year where a majority of board members are present?
 - b. Require signed minutes to be retained of all board and committee meetings?
 - c. Are the Board and committee responsibilities clearly articulated in writing? If so, please include a copy with questionnaire.

- 3.) Has the board adopted a code of conduct and ethics policy?
- Does the policy:
- a. Apply to board members, employees and volunteer staff?
 - b. Are the policies communicated to Board members at least annually?
 - b. Address hostile work environment (anti-harassment)?

- 4.) Has the board adopted a whistleblower policy?
- Does the policy:
- a. Encourage the reporting and enable the investigation of suspected illegal practices, financial irregularities, or violations of organizational polices?

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b. Identify an individual or agency (preferable external and independent) to which persons with complaints may report? c. Provide for review of reported complaints by the Board?		
5.) Has the board adopted a conflict of interest policy?		
Does the policy:		
a. Require directors and employees to disclose potential conflicts?		
b. Prohibit the conflicted party from participating in deliberations or decision-making regarding the matter as to which there is a conflict?		
c. Require directors and employees to certify annually that they have reviewed the policy and are in compliance with the policy?		
d. Provide for the review and approval of conflicts by the Board?		
6.) Are there policies and procedures in place to ensure that payment or reimbursement of expenses are made only for expenses that are reasonable and necessary to carry out the bowl's sponsoring agency's mission and purpose?		
Do the policies and procedures:		
a. Provide for review and approval of expenses and		
b. Does the Board or finance committee review a summary of the CEO travel and entertainment expenses?		
c. Provide for review and approval of complimentary tickets to games or events?		
d. Prohibit gifts to individuals, companies or organizations or have a designated amount that can be provided to bowl staff and board members?		
e. Provide for the review and approval of business expenses incurred by senior executives to be approved by the CFO, or their supervisor(s)?		
f. Require the CEO/President's business expenses to be reviewed by a designated board member?		

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7.) Has the board adopted a policy that specifically prohibits the use of the bowl sponsoring agency's resources to support or oppose candidates for public office, political parties, or political organizations?		
8.) Has the board adopted a policy governing the review and approval of funds expended for lobbying purposes?		
a. Has the policy been reviewed by legal counsel to address compliance with applicable federal and state laws regulating or restricting lobbying by the bowl sponsoring agency?		
9.) Has the board adopted an executive compensation policy?		
Does the policy:		
a. Require executive compensation, including salary, bonuses, benefits and perquisites, to be approved by the board?		
b. Contain provisions to conduct a compensation study or survey to compare compensation paid to similar organizations for similar services?		
c. Require approval prior to reimbursing executives for first class or charter travel, travel for companions, health or social club dues or initiation fees, personal services, discretionary		
d. Require a written employment contract?		
e. Require an annual performance evaluation?		
10.) Has the board adopted a policy to govern the bowl sponsoring agency's contracting practices?		
Does the policy:		
a. Include processes for the review and approval of contracts by individuals with the sponsoring agencies to ensure they are		
b. Outline requirements detailing when competitive bids are required to be obtained?		
c. Address delegation of authority (e.g., who has authority to		
d. Address fraud prevention efforts (e.g., anti-kickback)?		

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<p>11.) Has the board adopted a policy requiring an annual audit by an independent accounting firm selected by the board or an authorized committee of the board?</p> <p>a. What is the date of the most recent annual audit?</p> <p>b. Were there any deficiencies communicated to the board by</p> <p>c. Did the Board have direct communication with the external auditors?</p> <p>d. Who performs the external audit and how long has this firm been engaged?</p> <p>e. Please provide the appropriate contact of the external auditor assigned to the engagement?</p>		
<p>12.) Has the board adopted a policy requiring the approval of an annual budget for the bowl sponsoring agency and for the monitoring of expenditures of funds against the approved budget?</p> <p>a. Does the Board review internal interim financial statements at least quarterly? If not, please indicate frequency.</p> <p>b. Does management review internal interim financial statements on a monthly basis? If not, please indicate frequency.</p>		
<p>13.) Has the board adopted an investment policy?</p> <p>Does the policy:</p> <p>a. Include direction as to what assets types are allowable for investment?</p> <p>b. Include targeted percent ranges for the types of allowable investments and asset allocations?</p>		

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Board Oversight

14.) Does the board have a policy that specifies allowable transactions and relationships with government officials?

a. Has the policy been reviewed by legal counsel to address compliance with federal, state, and/or local laws, rules and regulations applicable to such transactions and relationships?

15.) Does the bowl sponsoring agency's website contain information about the organization's history, mission, governing structure, finances and current activities? (examples are the annual audit, form 990, Board minutes, etc.)

a. Please include the URL of the website in which content is posted.
b. If such information is not available on the website, is it made available in another format?
c. Is information available to the public?

16.) In the event the bowl participates in the BCS, does the board have a processes and procedures in place to comply with all requirements implemented by the conferences and institutions that participate in the BCS?

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17.) Does the board have a process in place to monitor that internal controls have been established to protect the bowl sponsoring agency's assets from diversion or misuse and to ensure the integrity of the bowl sponsoring agency's financial records?

a. Did the Board receive reports about the operation of such internal controls?
b. Does the bowl request advice from the independent consultants separate from the financial statement audit regarding
c. Does the company monitor and evaluate segregation of duties as part of the internal control evaluation?

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18.) Does the board have a process in place to monitor that controls are in place to prevent, detect, and monitor compliance with laws and regulations, as well as remediate when necessary?		
a. Does the board require both the board and management to receive comprehensive compliance training and regular updates?		
19.) Has the board adopted policies regarding document preservation and destruction?		
20.) If the bowl sponsoring agency is a tax-exempt organization, does the board have a process in place to ensure it is in compliance with all IRS regulations and that policies and practices are in place to file a		
a. Is a copy of the Form 990 provided to all Board members or Finance Committee prior to filing?		
21.) Is the Board familiar with NCAA sponsorship policies and does the board have a process in place to ensure the bowl sponsoring agency		
a. Did the bowl report to the NCAA all title and presenting sponsors?		
Additional questions regarding the bowl:		
22.) Does the sponsoring agency have a mission statement and a plan which outlined how the bowl was to operate such that it was consistent with the interest and values of the collegiate model;		
23.) Does the bowl organization have policies and best practices in place to govern the appropriate treatment of all students participating in the bowl experience, including student-athletes, cheer leaders, spirit squads, band members, etc.?		
24.) Does the bowl organization provide reasonable and responsible local activity for participating teams which provided educational,		

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25.) Does the bowl organization provide appropriate study and exam-taking facilities to the participating teams at a location at or near the participating team's hotel? (Examples may include feedback/evaluation forms from institutions, conferences and student-athletes; protocol related to student-athlete activities while at the bowl site.)		
26.) Does the bowl provide appropriate practice facilities?		
27.) Does bowl provide appropriate emergency medical services, equipment and facilities designated for practices and the game?		
28.) Does the bowl provide awards to student-athletes for participation in the bowl which exceeded \$550 in value?		
29.) Does the bowl organization host other major events (e.g., conference football games, etc.)? If so, how do you ensure proper oversight and controls to avoid comingling of funds?		

By signing below, we confirm to the best of our belief, that the answers and responses to the above inquiries are truthful and accurate. (To be signed by a designated member of Management (CEO, COO, etc.) and the Chairperson of the Board of Directors.)

Name and Title

Date

Name and Title

Date