



## NATIONAL FOOTBALL LEAGUE

**ROGER GODELL**  
*Commissioner*

May 18, 2016

The Honorable John McCain  
218 Russell Senate Office Building  
Washington, DC 20510

The Honorable Jeff Flake  
413 Russell Senate Office Building  
Washington, DC 20510

Dear Senators McCain and Flake:

As I wrote to you last November, the NFL's longstanding relationship with the military, our veterans and their families is one of the deepest and most important to the league. Our respect for the work of America's servicemen and women is reflected in a wide variety of activities. The NFL participates in USO goodwill tours; recognizes military service at all major NFL events; holds year-round military appreciation activities; donates complimentary game tickets—more than 100,000 in just the last few years; works closely with the Army on critical health and safety innovations; and has raised millions of dollars through our Salute to Service campaign, 100 percent of which has gone directly to three non-profit partners—the USO, Pat Tillman Foundation and Wounded Warrior Project. NFL players and our member clubs support active and retired military members in many other ways as well.

Additionally, our relationship with the military includes the advancement of recruitment efforts. The NFL's platform enables the National Guard and various branches of the military to maximize the reach and effectiveness of their recruitment funding. These recruitment efforts are intended to be separate and apart from the NFL's longstanding support of the service members and families who have dedicated their lives to serving this great country.

As such, in response to indications that some payments intended for recruitment advertising and marketing were used for activities honoring the troops, I directed that an audit be conducted on all contracts between NFL clubs and the military. The auditors used professional standards and a set of consistent, agreed-upon procedures, reviewed in advance by Deloitte & Touche LLP, to evaluate the contracts between the clubs and military entities. This audit involved not only reviewing the contracts mentioned in your reports, but many others as well, totaling 100 agreements in all, covering four NFL seasons, 2012-2015. In assessing whether a payment could be construed as being made for honoring our troops, rather than for recruitment activities, the auditors erred on the side of inclusion rather than exclusion of any payment that might fall into this category.

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On this basis, the audit identified \$723,734 over those four seasons that may have been mistakenly applied to appreciation activities rather than recruitment efforts. This amount will be promptly returned in full to the taxpayers.

In order to ensure that military appreciation activities remain separate from military recruitment efforts in the future, the NFL will include an assessment of marketing contracts in our regular internal audit reviews going forward, with a specific focus on compliance with current Defense Department guidance. Should you wish to discuss this further, the auditors and NFL staff are available at your convenience.

Sincerely,

A handwritten signature in black ink that reads "Roger Goodell". The signature is written in a cursive, flowing style.

ROGER GOODELL

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*Commissioner*