



TENNESSEE BOARD OF REGENTS
Committee on Audit

AGENDA
November 13, 2018

- I. INFORMATIONAL REPORTING (Mike Batson)**
 - a. Highlights of Audit Findings and Recommendations**
 - b. Audit Reports and Reviews**
 - c. Review of Annual Audits and Expenses for the Chancellor and Presidents**
 - d. System-Wide Internal Audit Updates**

- II. CONSENT AGENDA (Mike Batson)**
 - a. Review of Revisions to Fiscal Year 2019 Internal Audit Plans**

- III. REVIEW OF SALARIES AND STAFFING FOR SYSTEM-WIDE INTERNAL AUDIT (Mike Batson)**
 - a. Review of Salaries and Budgets for System Auditors**
 - b. Review of Salaries for Office of System-wide Internal Audit**

- IV. REVIEW OF AUDIT COMMITTEE CHARTER, RESPONSIBILITIES, AND IIA STANDARDS (Mike Batson)**

- V. NON-PUBLIC EXECUTIVE SESSION (Mike Batson)**

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Highlights of Audit Findings and Recommendations

DATE: November 13, 2018

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

The following items will be discussed with the Audit Committee:

Dyersburg State Community College- NJCAA Letter
Northeast State Community College- Institutional Review Board
Columbia State Community College- Quality Self-Assessment Review
Volunteer State Community College- Quality Self-Assessment Review

STATUS SUMMARY FOR PREVIOUSLY REPORTED FINDINGS

Comptroller's Audit Reports - Following is a summary on the status of previously reported Comptroller's Office findings for informational purposes. Internal Audit generally performs a follow-up review of Comptroller's Office findings within six months of issuance. A follow-up report is prepared and submitted to the Comptroller's Office and the Legislature's Office of Fiscal Review. An executive summary of each follow-up audit is included in the Audit Committee's quarterly materials.

Internal Audit Reports - Following is a summary on the status of previously reported findings and observations as of September 30, 2018. Campus auditors conduct follow up procedures to determine if management has taken adequate corrective action and include their conclusions on the summary log. A follow-up report may be issued by the campus auditor if adequate corrective action has not been taken by management.

**TBR SWIA - Status Report on State Audit Findings
(Reports sorted by Status, Institution, Report Release Date)**

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
JSCC	6-Jun-18	JSCC- The college has not properly reported the costs associated with construction projects. JSCC does not have procedures for recording costs related to construction projects in accordance with generally accepted accounting principles. The college did not transfer capitalized expenditures from projects in progress to depreciable capital asset categories when the assets were placed in service. The college also omitted capitalizable expenditures from projects in progress.		6-Dec-18		0	25-Sep-18		Not Yet Due
JSCC	6-Jun-18	JSCC- JSCC did not provide adequate internal controls in one area. We found multiple internal control deficiencies in this area related to three of the college's systems because management did not implement sufficient controls. The details of this finding are confidential pursuant to Section 10-7-504(i), Tennessee Code Annotated.		6-Dec-18		0	25-Sep-18		Not Yet Due

TBR SWIA - Status Report on Internal Audit Recommendations- Community Colleges
(Reports sorted by Status, Institution, Report Release Date)

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
ChSCC	10-Jan-18	INV 2018-01: It is recommended that ChSCC management remind all employees at least annually that the acceptance of anything of value from any current or potential vendor is prohibited according to the TBR policy regardless of the monetary amount of the item.	All ChSCC Executive Management	31-Mar-18	30-Sep-18	2	13-Apr-18	8-Oct-18	Action Completed
CoSCC	12-Mar-18	Enrollment Services management should ensure new employees are properly oriented and understand the importance of policy compliance.	Chief Enrollment Services Officer, Enrollment Services Vice President, Financial and Administrative Affairs	30-Mar-18		0	14-Aug-18	1-Oct-18	Action Completed
CoSCC	12-Mar-18	Financial aid management should ensure reconciliation, setup, and Return to Title IV process and procedures are written, clearly designate responsibility, and establish an independent review. Additionally, processes and procedures should be reviewed to determine the feasibility of validating financial aid setups through Banner Test prior to initiating changes in Banner Production. Business Services management should ensure reconciliation processes and procedures are written, clearly designate responsibility, and establish an independent review.	Interim Financial Aid Director Associate Vice President of Business Services	30-Mar-18		0	14-Aug-18	1-Oct-18	Action Completed
CoSCC	12-Mar-18	Financial aid and Business Services management should review the purchase and contract process to ensure the processes in place are sufficient to ensure timely, accurate, and complete ECAR's filed with the Department of Education.	Interim Financial Aid Director Associate Vice President of Business Services	29-Jun-18		0	14-Aug-18	1-Oct-18	Action Completed
ChSCC	31-Jul-14	IT Disaster Recovery Plan 1 of 7: All non-Banner applications, including applications and servers housed in various ChSCC Departments, should be reviewed to determine if any are "mission critical" and should be include in the DRP.	AVP ITS	30-Sep-14	31-Dec-18	6	4-Dec-14	8-Aug-18	In Progress
ChSCC	31-Jul-14	IT Disaster Recovery Plan 2 of 7: As a departmental joint project, evaluate the effect of a disaster on departmental servers and complete departmental DRP's.	AVP ITS	31-Mar-15	31-Dec-18	6	4-Dec-14	8-Aug-18	In Progress
ChSCC	31-Jul-14	IT Disaster Recovery Plan 3 of 7: Complete the service level agreements with ChSCC departments for each application and/or the department as a whole.	AVP ITS	31-Mar-15	31-Dec-18	6	4-Dec-14	8-Aug-18	In Progress
ChSCC	31-Jul-14	IT Disaster Recovery Plan 4 of 7: An equipment inventory should be included in each Department's DRP.	AVP ITS	30-Sep-14	31-Dec-18	5	4-Dec-14	8-Aug-18	In Progress

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ChSCC	29-Jun-16	CCTA Follow Up: Workforce Contact Hours An internal control step should be developed to include review of the Volkswagen Academy Workforce Training Contact Hours spreadsheet by the Dean of Engineering and Information Technologies and/or the Volkswagen/Mechatronics Department Manager before the training data is submitted to the Economic and Community Development department for inclusion into the workforce training contact hour totals for the college.	Dean of Engineering & Information Technologies/ Director Continuing Education and Workforce Development	31-Aug-16	31-Dec-18	2	31-Jan-17	8-Aug-18	In Progress
ChSCC	21-Apr-17	Sensitive Equipment 1 of 7: ChSCC Sensitive Equipment policy 05:12:01 should be updated to note the current responsible area for the Sensitive Equipment inventory and the process for the coordination of efforts between Technology and the Business Office especially in relation to donated equipment.	VP of Technology	31-Dec-17	31-Dec-18	2	12-Jan-18	8-Aug-18	In Progress
ChSCC	21-Apr-17	Sensitive Equipment 5 of 7: Management should verify that all divisions have sensitive equipment tracking processes, a current inventory listing, and an assigned coordinator. This coordinator will work with Educational Technology when any adjustments are made to the division's sensitive equipment inventory.	VP of Technology/ Director of Educational Technology	31-Dec-17	31-Dec-18	3	12-Jan-18	8-Aug-18	In Progress
ChSCC	9-Aug-17	Human Resources 1 of 10: Written procedures detailing each department staff member's job duties and to outline guidance of how the college will comply with ChSCC and TBR policies should be completed.	Executive Director Human Resources	31-Dec-17	31-Dec-18	2	29-Jan-18	8-Oct-18	In Progress
ChSCC	9-Aug-17	Human Resources 4 of 10: Human Resources, Payroll, Academic Affairs, and Technology should form a task force to develop centralized document storage for shared employment documents in the Banner Document Management System (BDMS) to eliminate duplication of documents and electronic storage locations while maintaining security of documents unique to each department's functions.	Management of each area	31-Dec-17	31-Dec-18	2	29-Jan-18	13-Jul-18	In Progress
ChSCC	9-Aug-17	Human Resources 8 of 10: Human Resources should consider developing supervisor training to increase communication concerning certain common management duties	Executive Director Human Resources	31-Oct-17	31-Dec-18	2	29-Jan-18	13-Jul-18	In Progress
ChSCC	28-Mar-18	CCTA Follow Up: Staff Training Management should continue to be develop internal control steps to ensure the accuracy of the workforce training contact hours reported. Furthermore, all staff should be properly trained as to the type of data to report, how to calculate contact hours, and the format in which the workforce training hours are to be presented.	Bo Drake, VP Economic and Community Development	31-Aug-18	30-Jun-19	1	7-Aug-18	5-Oct-18	In Progress
ChSCC	11-Jun-18	NACHA The Background Check Policy revisions should be updated and approved by the Policy Review Board.	Brian Evans, Executive Director Human Resources	31-Dec-18		0	8-Oct-18	8-Oct-18	In Progress
CoSCC	12-Mar-18	As cited throughout Federal Regulations, an organization's third party's actions on the organization's behalf are, to a significant extent the organization's responsibility. The college should establish a third party risk management program, designate who will coordinate the program, and review processes for selecting, training, and managing third party servicers in order to ensure the GLBA safeguards are established, and the college's third party servicers' risks are identified and managed.	Associate Vice President for Business Services Vice President for Information Technology	29-Jun-18		0	14-Aug-18	16-Oct-18	In Progress

TBR SWIA - Status Report on Internal Audit Recommendations- Community Colleges
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DSCC	11-Jan-17	DSCC-Building Security and Key Controls-Observation 1 of 3 Key return has historically been a problem at DSCC as there is no way to force terminated employees to return keys. This problem is compounded by the fact that hard keys are used throughout the college and many "building master" (exterior access) keys are issued due to a lack 24 hour Security department personnel. Management should consider rekeying exterior building access door locks and/or purchasing a card key system for the exterior building doors.	VP for Finance and Administration Director of Physical Plant	31-Jul-17	31-Oct-18	2	29-Mar-18	29-Mar-18	In Progress
JSCC	24-Oct-14	Emergency Preparedness Plan Audit - Observation 1 of 2: Employee Training The JSCC Emergency Management Plan requires training in emergency procedures and for the proper use of safety equipment. Several safety drills have been conducted and safety equipment is located campus wide in designated locations. However, further training is needed in the proper use of the chair lifts, AEDs, and fire extinguishers. Training should also include first aid procedures and building evacuation procedures.	Darron Billings, Director of Environmental Health and Safety/Chief of Police	8-May-15	31-Dec-17	1	30-Mar-17	27-Jul-18	In Progress
JSCC	24-Oct-14	JSCC - Emergency Preparedness Plan Audit - Observation 2 of 2: Annual Review and Update According to TBR Guideline B-100 section III.17, the emergency preparedness plan should be reviewed and updated on an annual basis. The last revision was July 01, 2011.	Darron Billings, Director of Environmental Health and Safety/Chief of Police	24-Oct-14	31-Dec-17	2	30-Mar-17	27-Jul-18	In Progress
JSCC	30-Oct-15	JSCC-Access and Diversity Recommendation 1 Of 4: The institution should develop Access and Diversity goals for the overall program and ensure that funds are spent according to established goals.	Director of Human Resources	1-Apr-16		2	24-Apr-17	4-Jan-18	In Progress
JSCC	30-Oct-15	JSCC-Access and Diversity Recommendation 2 of 4: Scholarships awarded by the Access and Diversity Committee should be reconciled to expenditures.	Director of Human Resources	1-May-16		0	24-Apr-17	4-Jan-18	In Progress
JSCC	30-Oct-15	JSCC - Access and Diversity Recommendation 3 of 4: Scholarship applications should be maintained for a period of time as supporting documentation. A suggested time for retention would be 5 years.	Dean of Students/Director of Human Resources	1-May-16		0	24-Apr-17	4-Jan-18	In Progress
JSCC	30-Oct-15	JSCC-Access and Diversity Recommendation 4 of 4: The TBR Office of Organizational Effectiveness and Strategic Initiatives should approve scholarship criteria, salaries, and transfers.	Director of Human Resources	1-May-16		0	24-Apr-17	4-Jan-18	In Progress
JSCC	19-Feb-16	JSCC-IAR-Off-Campus International Education Program Recommendation 1 of 2: Students should be registered for international education programs at their institution according to the TBR Guideline A-076 and the TnCIS Operational Handbook. Institutional registration should include recording appropriate student fees, student payments, and administering any financial aid and scholarships.	International Activities Coordinator	1-Jun-16	1-Jun-18	1	24-Apr-17	5-Apr-18	In Progress
JSCC	19-Feb-16	Off-Campus International Education programs - Management should ensure that appropriate dual service contracts are in place with TnCIS for institutional faculty teaching abroad according to the TnCIS Operational Handbook section 3.2.9. The TnCIS office should complete the dual service contract upon receipt of an approved institutional approval form from the institution.	International Activities Coordinator	1-Jun-16	1-Jun-18	1	24-Apr-17	5-Apr-18	In Progress

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MSCC	25-Aug-17	1. Training of coaching staff should occur at least annually.	Vice President of Marketing and Campus Activities 7/1/18 Vice President of Student Affairs	23-Feb-18	31-Dec-18	2	1-Aug-18		In Progress
MSCC	25-Aug-17	9. Usage of the courtesy car provided by an auto dealership should be tracked and managed.	Vice President of Marketing and Campus Activities and Athletic Director 7/1/18 - Vice President of Student Affairs and Athletic Director	23-Feb-18	31-Dec-18	2	1-Aug-18		In Progress
MSCC	25-Aug-17	10. A procedure or policy should be developed for management of gas charge cards.	Vice President of Marketing and Campus Activities, Athletic Director, and Vice President of Business and Finance 7/1/18 - Vice President of Student Affairs, Athletic Director, and Vice President of Business and Finance	23-Feb-18	31-Dec-18	2	1-Aug-18		In Progress
MSCC	25-Aug-17	11. Records for personal versus business use of an employer-provided vehicle should be maintained and tax implications for personal use be reported annually.	Vice President of Marketing and Campus Activities, Athletic Director, and Vice President for Business and Finance 7/1/18 - Vice President of Student Affairs, Athletic Director, and Vice President for Business and Finance	23-Feb-18	31-Dec-18	2	1-Aug-18		In Progress
MSCC	29-Jun-18	It is recommended that the quarterly reports represent actual funds received and expended instead of listing the amount of the award. This results in the reports submitted to the Office of Organizational Effectiveness and Strategic Initiatives not matching what is recorded in the accounting system. A carryforward balance in the amount of \$27,283.35 from fiscal year 2013 was not presented in the fiscal year 2014 report.	Vice President of Finance and Administration	24-Dec-18		0			In Progress

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MSCC	25-Aug-17	3. Student-athletes and parents should receive clear communications.	Vice President of Marketing and Campus Activities and Athletic Director 7/1/18 Vice President of Student Affairs and Athletic Director	23-Feb-18	31-Dec-18	2	1-Aug-18		No Progress
MSCC	25-Aug-17	4. Scholarships should be earmarked for specified purpose.	Vice President of Marketing and Campus Activities and Athletic Director 7/1/18 - Vice President for Student Affairs and Athletic Director	23-Feb-18	31-Dec-18	3	1-Aug-18		No Progress
MSCC	30-Mar-18	A completed Travel Authorization should be approved prior to registration fees being paid, reimbursed, or charged to an institution issued charge card.	Vice President of Finance and Administration and Director of Fiscal Services	30-Sep-18	30-Nov-18	2			Not Yet Due
MSCC	30-Mar-18	All estimated travel expenses should be reflected in the total cost of the Travel Authorization to include applicable: mileage, airfare, meals and incidentals, lodging, registration, and any other expenses.	Vice President of Finance and Administration and Comptroller	30-Sep-18	30-Nov-18	1			Not Yet Due
MSCC	30-Mar-18	Forms TR-1, Travel Authorization, and TR-1F, Faculty/Staff Travel Authorization, should be referenced in policy as to appropriate use and properly define what personnel should use each form and under what circumstances.	Vice President for Finance and Administration and Comptroller	30-Sep-18	30-Nov-18	1			Not Yet Due
MSCC	30-Mar-18	Per MSCC policy Travel Approval, 4:10:08:00, "Out-of-state travel must have the applicable vice president and President's approval." However, there is no signature line and date for the President on the TR-1F, Faculty/Staff Travel Authorization. A signature line and date for the President should be added to the TR-1F.	Vice President for Finance and Administration and Comptroller	30-Sep-18	30-Nov-18	1			Not Yet Due
MSCC	30-Mar-18	Procedures should be developed outlining the usage of the restricted funds provided from the Motlow Foundation and institutional funds designated for faculty/staff development.	Vice President for Academic Affairs	30-Sep-18	30-Nov-18	1			Not Yet Due
MSCC	4-May-18	The "Outside Employment and Extra Compensation Request" form should be included in MSCC policy. MSCC references TBR Policy 5:01:05:00, Outside Employment and Extra Compensation, but no MSCC policy references the form or the process where the employee obtains prior approval before engaging in outside employment.	Vice President for Academic Affairs	4-Nov-18		0			Not Yet Due

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MSCC	4-May-18	All supervisory staff should receive training regarding State of Tennessee, TBR, and MSCC policies regarding the approval and processing of outside employment for all institutional staff.	Executive Director of Human Resources	4-Nov-18		0			Not Yet Due
MSCC	4-May-18	MSCC Policy 5:10:00:00, Faculty Class Assignment, Teaching Load & Summer School should be reviewed to determine if the intended purpose of the policy applies to limiting faculty load for outside employment.	Vice President for Academic Affairs	4-Nov-18		0			Not Yet Due
MSCC	4-May-18	MSCC Policy 5:10:00:00, Faculty Class Assignment, Teaching Load & Summer School should be reviewed for revisions to consistently refer to equated load versus credit hours.	Vice President for Academic Affairs	4-Nov-18		0			Not Yet Due
MSCC	4-May-18	MSCC should maintain documentation of TBR approval, when required, for changes in MSCC policy.	Vice President for Academic Affairs	4-Nov-18		0			Not Yet Due
MSCC	21-May-18	The Admissions and Records Office should strengthen internal controls to ensure compliance with all federal, state, and institutional policies and procedures before processing admission of applicants.	Vice President for Student Affairs Cheryl Hyland and Director of Admissions and Records Mae Sanders	21-Nov-18		0			Not Yet Due
MSCC	21-May-18	All Admissions and Records staff should be trained on a regular basis, at least annually, and as changes in requirements occur.	Vice President of Student Affairs Cheryl Hyland and Director of Admissions and Records Mae Sanders	21-Nov-18		0			Not Yet Due
MSCC	21-May-18	Human Resources should ensure that the reason recorded for termination of an employee is accurate and matches the appropriate termination definition.	Executive Director of Human Resources Laura Jent	21-Nov-18		0			Not Yet Due
MSCC	21-May-18	The Admissions policy should be updated and revised to match current practice.	Vice President of Student Affairs Cheryl Hyland and Director of Admissions and Records Mae Sanders	21-Nov-18		0			Not Yet Due
MSCC	18-Jun-18	MSCC Management should provide additional oversight of purchases and usage of technology purchases through the Center of Academic Technologies.	Vice President for Academic Affairs	18-Dec-18		0			Not Yet Due
MSCC	18-Jun-18	Management should develop inventory procedures for the Center for Academic Technologies to track all items purchased, including the business reason for these items, sign outs, and record of return as well as documenting the results from usage of the item in instructional technology.	Dean of Digital First Learning	18-Dec-18		0			Not Yet Due
MSCC	18-Jun-18	Management should ensure that reimbursements for conference travel costs do not exceed approved amounts.	Director of Fiscal Services	18-Dec-18		0			Not Yet Due

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MSCC	18-Jun-18	Supervisors should verify accuracy of annual and sick leave reported by employees.	Executive Director of Human Resources	18-Dec-18		0			Not Yet Due
MSCC	18-Jun-18	Human Resources should be consistent in the classification of termination of an employee on all documentation related to the employee and should apply the requirement to withhold annual leave per TBR policy in cases of gross misconduct.	Executive Director of Human Resources	18-Dec-18		0			Not Yet Due
MSCC	18-Jun-18	Allegations or suspicion of fraud, waste, or abuse must be reported immediately via the following reporting lines: MSCC Internal Audit: Phone (931) 393-1754 and by email reportfraud@mscc.edu Tennessee Board of Regents (615) 366-4441, by email ReportFraud@tbr.edu, or by website http://www.tbr.edu/reportfraud Tennessee Comptroller's Hotline for Fraud, Waste and Abuse (800) 232-5454 or by website http://www.comptroller.tn.gov/hotline	Vice President of Finance and Administration	18-Dec-18		0			Not Yet Due
MSCC	29-Jun-18	Access and diversity scholarships should only be awarded to individuals that meet the stated criteria developed by Motlow State Community College and approved by the Tennessee Board of Regents Office of Organizational Effectiveness and Strategic Initiatives. Written procedures should be developed regarding the process of selecting access and diversity scholarship awardees, and sufficient documentation must be maintained to support the selection of the awardees by the committee based on the	Dean of Students	24-Dec-18		0			Not Yet Due
MSCC	29-Jun-18	Scholarships should be reconciled to expenditures on a timely basis, monthly is suggested, so the funds available can be utilized, tracked, and managed per the grant criteria and goals for use of the access and diversity funds. Copies of the approved reconciliations should be maintained with the supporting documentation noted above.	Dean of Students	24-Dec-18		0			Not Yet Due
MSCC	29-Jun-18	It is recommended that Motlow State Community College develop procedures requiring documentation and approval of Faculty/Staff Recruitment and Retention expenditures by the Access and Diversity Committee. At the time of issuance of the report, the Access and Diversity Committee has developed and is in the process of finalizing procedures for awarding funds for Faculty/Staff Recruitment and Retention.	Executive Director of Human Resources, Laura Jent	24-Dec-18		0			Not Yet Due
NeSCC	27-Mar-18	Due to the complexity and possible confusion related to the iOPTIN ebooks program, management should consider appropriate methods to refund affected students for overcharges related to multiple copies of identical ebooks.	CFO	27-Mar-19		0			Not Yet Due
NeSCC	28-Sep-18	NeSCC Policy 04:24:00 Institutional Review Board Procedures should be updated to reflect the process used to review and approve academic research requests to minimize the opportunity for misinterpretation of the IRB process.	Research, Planning, and Analytics staff	30-Sep-19		0			Not Yet Due

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NeSCC	28-Sep-18	Management should consider modifying the structure of the IRB to best meet the needs of the College. Management should also consider developing IRB membership guidelines and requirements.	President Research, Analytics, and Planning staff	30-Sep-19		0			Not Yet Due
PSCC	15-Dec-17	To address this issue, Internal Audit recommends that the Chief of Police and the Assistant Chief of Police both review newly issued regulations annually to ensure that any changes from the prior year are noted and implemented in a timely fashion. Additionally, once the report is prepared, it would be recommended that the report be reviewed by someone with Clery knowledge who was not involved in its preparation.	Chief of Police	1-Oct-18		0			Not Yet Due
PSCC	15-Dec-17	To address this issue, Internal Audit recommends that the Chief of Police or the Assistant Chief of Police perform the following: ∅ Review all of the college's current organizational structure to determine that all individuals who should be assigned the CSA role have been assigned and to determine if individuals who already have been assigned that role should continue in their role. ∅ Establish a deadline for when CSA training must be completed, and, if training is not completed by that deadline, notify the appropriate supervisors and/or senior management as necessary, for those CSAs who do not complete the training. ∅ If training is still not completed, provide Human Resources with a list of individuals who have not completed the training and have them to request that the training be completed. Request that Human Resources periodically provides a list of individuals who have not completed the training to the President. ∅ Consider offering CSA training in person to individuals at in-service. Individuals who complete the in-person training would be exempt from the online training. ∅ A standard form should be designed for use by all CSAs. Additionally, on at least an annual basis, the police department should send an email to all CSAs for them to verify crimes that they have reported or the fact that they had no incidents to report. This should probably be done in January or February to cover the prior calendar year.	Chief of Police	1-Oct-18		0			Not Yet Due

TBR SWIA - Status Report on Internal Audit Recommendations- TCAT
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McMinnville	20-Feb-18	TCAT management has not maintained a consistent listing of sensitive items for inventory purposes. TBR Policy B-110, requires sensitive items be identified and inventoried as of FY 11, even if on a sample basis.	Marvin Lusk, Assistant Director Faculty & Staff	31-Dec-18		0			Not Yet Due
McMinnville	20-Feb-18	Three of 10 (30%) equipment items tested were not removed from the fixed asset listing after being surplused in a prior year.	Marvin Lusk, Assistant Director	31-Dec-18		0			Not Yet Due
Memphis	22-Jan-18	Three of 17 (18%) equipment items tested were missing tags. The tags were apparently removed by students in industrial electronics program. The TCAT should implement an alternative tagging system such as engraving.	Marc Davis, Fiscal Affairs Coordinator	29-Jun-18	6/29/2019	1			Not Yet Due

TBR SWIA - Status Report on Internal Audit Recommendations- Information Systems
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ChSCC	12-Apr-16	Chattanooga State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	AVP/CIO, Greg Jackson	3-Oct-16	31-Dec-18	3	14-Jul-17		In Progress
ChSCC	26-Apr-18	Chattanooga State Community College did not provide adequate internal controls in eight areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO, Gardner Long	26-Oct-18		0			Not Yet Due
CISCC	6-Apr-15	Cleveland State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO Chris Mowery	1-Dec-15	31-Dec-18	4	14-Jul-17		In Progress
CISCC	29-Jun-18	Cleveland State Community College did not provide adequate internal controls in nine areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO, Chris Mowery	30-Nov-18		0			Not Yet Due
CoSCC	24-Jul-15	Columbia State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	Emily Siciensky - Associate VP for IT	31-Jan-16	31-Dec-18	4	14-Jul-17		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations- Information Systems
(Reports sorted by Institution, Report Release Date)

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
DSCC	17-Apr-18	Dyersburg State Community College did not provide adequate internal controls in six areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO, Josh Duggin	19-Oct-18		0			Not Yet Due
JSCC	8-Sep-14	Jackson State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO - Dana Nails	31-Mar-15	31-Dec-18	4	14-Jul-17		In Progress
JSCC	29-Jun-18	Jackson State Community College did not provide adequate internal controls in ten areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO, Dana Nails	30-Nov-18		0			Not Yet Due
MSCC	15-Apr-16	Motlow State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO, Cindy Logan	14-Oct-16	31-Dec-18	3	14-Jul-17		In Progress
NaSCC	15-Aug-16	Nashville State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO, Paul Kaminsky	28-Apr-17	31-Dec-18	2	14-Jul-17		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations- Information Systems
(Reports sorted by Institution, Report Release Date)

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
NeSCC	17-Feb-17	Northeast State Community College did not provide adequate internal controls in five areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO, Fred Lewis	15-Aug-17	16-Jul-18	3	18-Sep-17		In Progress
PSCC	3-Sep-14	Pellissippi State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO - Jerry Bryan ... retired	31-Mar-15	31-Dec-18	5	14-Jul-17		In Progress
PSCC	29-Jun-18	Pellissippi State Community College did not provide adequate internal controls in eleven areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO, Audrey Williams	30-Nov-18		0			Not Yet Due
RSCC	17-Apr-15	Roane State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO - Tim Carroll	31-Jul-15	31-Dec-18	5	14-Jul-17		In Progress
RSCC	13-Apr-18	Roane State Community College did not provide adequate internal controls in ten areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO, Tim Carroll	12-Oct-18		0			Not Yet Due
STCC	6-Jul-15	Southwest Tennessee Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO - Michael Boyd	4-Jan-16	31-Dec-18	4	14-Jul-17		In Progress

TBR SWIA - Status Report on Internal Audit Recommendations- Information Systems
(Reports sorted by Institution, Report Release Date)

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Revised Date Management's Actions to be Implemented	# of Changes to Date Management's Actions to be Implemented	Initial Date of Internal Audit Follow-up	Most Recent Date of Internal Audit Follow-up	Status
STCC	30-Jul-18	Southwest Tennessee Community College did not provide adequate internal controls in fourteen areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO, Michael Boyd	31-Dec-18		0			Not Yet Due
TBR	20-Dec-17	Tennessee Board of Regents System Office did not provide adequate internal controls in nine areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO, Steve Vieira	20-Jun-18	30-Nov-18	1	18-Jul-18		In Progress
VSCC	13-May-16	Volunteer State Community College did not provide adequate internal controls in two areas. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO, Kevin Blankenship	30-Nov-16	31-Aug-18	6	19-Sep-17	9-Jul-18	In Progress
WSCC	2-Mar-16	Walters State Community College did not provide adequate internal controls in one area. Ineffective internal controls increases the likelihood of errors, data loss, and unauthorized access to college information. The details of this finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i> . Details will be rprovided to the Board during Audit Committee Executive Session.	CIO, Joe Sargent	30-Sep-16	31-Dec-18	3	14-Jul-17		In Progress

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Audit Reports and Reviews

DATE: November 13, 2018

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

Comptroller's Office

No Comptroller's Office reports were issued for our system during the first quarter.

Federal Audits

The Audit Committee will review executive summaries for the federal audit reports issued from July 1, 2018 to September 30, 2018.

Columbia State Community College
– US Department of Agriculture Animal and Plant Health Inspection
Roane State Community College
- Veterans Affairs

Miscellaneous Reviews

The Audit Committee will review executive summaries for the miscellaneous reviews issued from July 1, 2018 to September 30, 2018.

Tennessee Board of Regents
– Tennessee Human Rights Commission- Title VI Compliance Review

Internal Audit

The Audit Committee will receive executive summaries for the internal audit reports issued from July 1, 2018 to September 30, 2018 as well as reports issued after September 30, 2018, which contain information considered to be time-sensitive for the Audit Committee's consideration. Below is a listing of the internal audit and investigation reports completed during the reporting period, grouped by type of review. Highlights from these reports were reviewed in agenda item I.a.

Internal Audit and Investigation Reports for the Reporting Period*

Internal Audit Reports for Informational Purposes- Financial Management

STCC	Cash Count	Page 27
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Internal Audit Reports for Informational Purposes- Institutional Support

NeSCC	Institutional Review Board	Page 29
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Internal Audit Reports for Informational Purposes- Quality Assurance Review

CoSCC	Quality Self-Assessment Review	Page 31
VSCC	Quality Self-Assessment Review	Page 32

Internal Audit Reports for Informational Purposes- TCAT

Crossville	Equipment/Security Review	Page 34
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**Tennessee Board of
Regents Audit Committee
November 13, 2018**

Federal Audit Reports

Columbia State Community College
U.S. Department of Agriculture Animal and Plant Health Inspection Service
June 12, 2018
Executive Summary

Introduction	A routine U.S. Department of Agriculture Animal and Plant Health Inspection Service for Columbia State Community College (CSCC) was conducted on June 12, 2018.
Conclusion	No non-compliant items identified during this inspection. This inspection and exit interview were conducted with an attending veterinarian.
Recommendations	N/A

Roane State Community College
U.S. Department of Veterans Affairs Education Compliance Survey
May 10, 2018
Executive Summary

Introduction	A routine U.S. Department of Veterans Affairs (VA) Education Compliance Survey for Roane State Community College (RSCC) was conducted on May 10, 2018.
Conclusion	<p>Fifteen VA students' records were reviewed during this routine compliance survey. Of those fifteen records, one record was found to contain a discrepancy.</p> <p>Due to an oversight the facility included a \$20.00 late fee with the tuition and fees certified to the Veterans Affairs for a student's Spring 2018 term. Late fees cannot be submitted to the VA as part of the tuition and fees charges.</p> <p>The facility records reviewed were found to be adequate in providing information for VA reporting purposes and very well maintained.</p>
Recommendations	N/A

**Tennessee Board of
Regents Audit Committee
November 13, 2018**

Miscellaneous Reviews

Tennessee Board of Regents
Title VI Compliance Review – Page 1 of 3
Period Coverage: July 1, 2015 – June 30, 2017
June 21, 2018
Executive Summary

Introduction	One of the responsibilities of the Tennessee Human Rights Commission (THRC) is to verify that all state government entities comply with Title VI of the Civil Rights Act of 1964 (Title VI). According to the Tennessee Human Rights Act (Tenn. Code Ann. §4-21-203), THRC is authorized to periodically and systematically audit, review, evaluate, and report on Title VI compliance efforts and outcomes for each state department and agency.
Objectives	THRC’s compliance review process focuses on seven areas of concern: 1. Annual Implementation Plan 2. Data Collection and Evaluation of Program Delivery 3. Limited English Proficiency 4. Complaint Procedures 5. Title VI Training 6. Monitoring of Subrecipients 7. Public Notice and Outreach
Jurisdiction and Authorities	The Tennessee Board of Regents (TBR) is a recipient of federal financial assistance (FFA) and is subject to conditions associated with the use of these funds pursuant to the following directives: <ul style="list-style-type: none"> • Title VI of the Civil Rights Act of 1964, as amended (42 U.S.C. 2000d); • Tennessee Code Annotated, T.C.A § 4-21-904; 4-21-202 and 4-21-203; • Tennessee Human Rights Commission Regulations on Title VI, State Administrative Regulation 1500-01-03; • Tennessee Human Rights Commission Title VI Implementation Plan Guidelines (as revised).
Findings	<p>1. TBR did not monitor whether member institutions had language posters in highly visible areas and at least one institution used an unacceptable means of translation.</p> <p>Management’s Response: Within 60 days, the TBR will ensure all member institutions post language posters in highly visible areas and will also ensure all employees are aware of acceptable tools when assisting LEP persons. TBR will conduct refresher training at the July 18, 2018, Equity Officers meeting relative to the LEP Corrective Action item.</p> <p>THRC Final: Corrective Action Plan is approved.</p>

Tennessee Board of Regents
Title VI Compliance Review – Page 2 of 3
Period Coverage: July 1, 2015 – June 30, 2017
June 21, 2018
Executive Summary

Cont. Findings	<p>2. TBR did not monitor the number of complaints received or the number of complaints in their inventory. Management’s Response: The TBR System Office shall maintain a log of Title VI complaints. The log will identify each complaint by race, color, and national origin; the respondent, the nature of the complaint, relevant dates; the disposition and other pertinent information. THRC Final: Corrective Action Plan is approved.</p> <p>3. TBR did not report all complaints to THRC. Management’s Response: The TBR System Office is working with individual campus Title VI Officers, the TBR Title VI Officer will directly report and track all Title VI complaints to the THRC. All TBR institutions must follow the updated procedures when reporting a Title VI complaint on their campus. TBR will conduct training at the July 18, 2018, Equity Officers meeting relative to the new procedure for reporting and tracking Title VI complaints. THRC Final: Corrective Action Plan is approved.</p> <p>4. The TCAT’s maintained a complaint procedure policy requiring students to file a Title VI complaint ten (10) days after the alleged incident and limiting the appeal timeframe to a period of five (5) days. Management’s Response: The TBR System Office has removed conflicting language from all TCAT websites and is making corrections to TCAT Guideline – 023 relative to this Corrective Action Item. THRC Final: Corrective Action Plan is approved.</p> <p>5. TBR did not ensure all institutions required employees to complete Title VI training annually. Management’s Response: The TBR System Office will retrain all member institutions on the importance and requirement of training all institution employees on Title VI at least annually at the July 18, 2018 Equity Officers meeting. TBR will require its institutions to submit a plan for ensuring all institution employees complete Title VI training on an annual basis. THRC Final: Corrective Action Plan is approved.</p>
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Tennessee Board of Regents
Title VI Compliance Review – Page 3 of 3
Period Coverage: July 1, 2015 – June 30, 2017
June 21, 2018
Executive Summary

<p>Cont. Findings</p>	<p>6. TBR failed to ensure that universities reviewed grantees for Title VI compliance. Management’s Response: Neither the TBR System Office nor the technical or community colleges have subrecipients at this time. The Universities will respond to this finding to THRC directly. THRC Final: THRC finds the Department’s response reasonable.</p> <p>7. TBR did not monitor whether institutions posted notices informing the public of Title VI obligations and protections. Management’s Response: Within 60 days of this notice, the TBR System Office will confirm in writing that an up to date Title VI poster is placed in highly visible areas for all institutions. THRC Final: Corrective Action Plan is approved.</p>
<p>Recommendations</p>	<p>1. When interviewed, some TBR employees confused Title VI policies with non-discriminatory workplace policies. There is no need for a finding as all employees were familiar with the appropriate procedures for avoiding discrimination, handling complaints, and providing access to LEP individuals. Nevertheless, future training efforts might be improved by highlighting differences between Title VI and employment related matters.</p>

**Tennessee Board of Regents
Audit Committee
November 13, 2018**

***Internal Audit Reports
Financial Management***

Southwest Tennessee Community College
Cash Count
July 30, 2018
Executive Summary

Key Staff Person: Department Cashier	Auditor: Charlotte Johnson, Internal Auditor																
<p>Introduction Cash Counts were performed by Internal Audit as a continuous monitoring of cash in accordance with the annual audit plan. Southwest Tennessee Community College maintains twelve petty cash funds totaling \$9,638.00 and six change funds totaling \$362.00.</p>																	
<p>Objectives To ascertain that the college is properly handling petty cash and change funds and that adequate controls and safeguards are in place to prevent misuse or theft of these funds.</p>																	
<p>Scope The audit included cash balances for the period July 26, 2018 through June 28, 2018 for Southwest Tennessee Community College.</p>																	
<p>Results Southwest Tennessee Community College has a petty cash fund and a change fund totaling \$10,000.00. The cash count resulted in funds totaling \$9,985.50. There was a shortage of \$14.50. It was discovered that funds deposited into Library Coin Machines for student printing are not removed on a consistent schedule. It was also discovered that cashiers removing funds from Petty/Change funds machines do not count the funds before submitting them to the cashier's office.</p>																	
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 20%;">Imprest Balance</th> <th style="width: 20%;">Cash Count</th> <th style="width: 30%;">Difference</th> </tr> </thead> <tbody> <tr> <td>Petty Cash Fund</td> <td style="text-align: right;">\$ 9,638.00</td> <td style="text-align: right;">\$9,633.00</td> <td style="text-align: right;">\$ (5.00)</td> </tr> <tr> <td>Change Fund</td> <td style="text-align: right;">\$ 362.00</td> <td style="text-align: right;">\$ 352.50</td> <td style="text-align: right;">\$ (9.50)</td> </tr> <tr> <td></td> <td style="text-align: right;">\$10,000.00</td> <td style="text-align: right;">\$9,985.50</td> <td style="text-align: right;">\$ (14.50)</td> </tr> </tbody> </table>			Imprest Balance	Cash Count	Difference	Petty Cash Fund	\$ 9,638.00	\$9,633.00	\$ (5.00)	Change Fund	\$ 362.00	\$ 352.50	\$ (9.50)		\$10,000.00	\$9,985.50	\$ (14.50)
	Imprest Balance	Cash Count	Difference														
Petty Cash Fund	\$ 9,638.00	\$9,633.00	\$ (5.00)														
Change Fund	\$ 362.00	\$ 352.50	\$ (9.50)														
	\$10,000.00	\$9,985.50	\$ (14.50)														
<p>Conclusion Based on audit tests performed, controls over cash handling are generally adequate and the amounts are in balance with college's general ledger except for \$14.50. Internal controls should be strengthened with interim cash counts conducted during the year. The Finance Department should provide written procedures that govern the collection of change funds for the college.</p>																	
<p>Management's Response Collections will occur throughout the year on a quarterly basis of the change fund machines and the petty cash accounts. When these funds are collected, the cash will be placed in a locked bag, taken back to the Macon or Union campus and counted by the person who collected the funds and another Cashier employee. In addition, periodically during the year, an audit of that petty cash fund will be conducted by the Manager, Fiscal Operations.</p> <p>A written policy and procedure will be developed by September 30, 2018.</p>																	

**Tennessee Board of Regents
Audit Committee
November 13, 2018**

***Internal Audit Reports
Institutional Support***

**Northeast State Community College
Institutional Review Board
November 2016 – February 2018
Executive Summary**

Key Staff: Research, Planning, and Analytics staff	Auditor: Christopher Hyder
<p>Introduction: Internal Audit received several complaints made by a single academic researcher concerning the processing of their submission to the Northeast State Community College Institutional Review Board (IRB) and the associated contact department, Research, Analytics, and Planning (RAP).</p> <p>Complaint 1: alleged that the NeSCC IRB policy (04:24:00) was not being followed by the RAP department. The complaint also alleged that RAP Employee 1, the IRB contact in RAP, had delayed the complainant’s research by making requests for information and documentation beyond that defined in the policy.</p> <p>Complaint 2: alleged discrimination against their academic research by RAP Employee 1 and RAP Employee 2.</p> <p>Complaint 3: alleged that the President’s Council should not need to approve IRB processes that the researcher’s home institution has previously approved. The complaint states that the make-up of the IRB is not appropriate because the majority of the members are non-academic, do not have an academic research background, and/or do not possess a terminal degree. This complaint also requested a review of NeSCC Policy <i>04:24:00-Institutional Review Board Procedures</i>.</p>	
<p>Objectives: The objectives of the audit were to determine if IRB policy was followed; to substantiate if employees of the RAP department discriminated against the complainant’s academic research; and to review the current IRB policy for compliance with TBR policy.</p>	
<p>Scope: This audit reviewed current IRB policy and procedures and IRB research requests processed during the timeframe of the complainant’s research request submission. This timeframe is November 2016 through February 2018.</p>	
<p>Audit Conclusion:</p> <p>Conclusion 1: While the allegations in Complaint 1 were not substantiated and no violation of policy was found, it appears the complainant incorrectly perceived that the procedures within NeSCC IRB policy were exhaustive and that no additional procedures should be required. NeSCC Policy 04:24:00 Institution Review Board Procedures should be updated to reflect the process used to review and approve academic research requests to minimize the opportunity for misinterpretation of the IRB process.</p> <p>Conclusion 2: Complaint 2 was not substantiated.</p> <p>Conclusion 3: Complaint 3 was not substantiated; however, the current structure of the IRB may not best suit the needs of the College. Management should consider modifying the structure of the IRB to best meet the needs of the College. Management should also consider developing IRB membership guidelines and requirements.</p>	

**Tennessee Board of Regents
Audit Committee
November 13, 2018**

***Internal Audit Reports
Quality Assurance Review***

Columbia State Community College
Report on Quality Self-Assessment Review
June 2018
August 13, 2018
Executive Summary

Key Staff Personnel	Erica Smith, CPA
	<p>Columbia State’s Office of Internal Audit conducted a quality self-assessment of the internal audit activity between March and June 2018. The principal objective of the self-assessment was to determine the internal audit activity’s conformity with the Institute of Internal Auditors’ (IIA) <i>International Standards for the Professional Practice of Internal Auditing (Standards), Definition of Internal Auditing</i> and <i>Code of Ethics</i>. The overall opinion is that Columbia State’s internal audit activity generally conforms to The IIA’s <i>Standards, Definition of Internal Auditing</i>, and <i>Code of Ethics</i>. For a detailed list of conformance to individual standards, please see the full report.</p> <p>TBR System-wide Internal Audit has coordinated an external validation of the self-assessment scheduled for fall 2018.</p>
Observations	<p>The concept of general conformance to the IIA <i>Standards</i> recognizes that there may still be room for improvement, and this report contains a number of recommendations that should not be taken collectively to undermine the overall conclusion. Among the opportunities noted in this report, the following stand out as most significant in relation to the IIA <i>Standards</i> and/or have the highest potential to improve the program.</p> <ol style="list-style-type: none"> 1. Continue the implementation and improvement of data analysis and computer-aided audit techniques. 2. Obtain a better understanding of the institution’s governance process, and the institution’s ethics objectives, programs, and activities. 3. Improve alignment of the audit universe with the college’s strategic goals and objectives.
Restrictions on Report Use	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Columbia State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by Columbia State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>

Volunteer State Community College
Report on Quality Self-Assessment Review
July 25, 2018
Executive Summary

Key Staff Personnel	Office of Internal Audit	Internal Auditor	Nancy Batson
Introduction	<p>The Volunteer State Community College Office of Internal Audit conducted a quality self-assessment of the internal audit activity in June 2018. The principal objective of the quality self-assessment was to determine the internal audit activity’s conformity to The Institute of Internal Auditors’ (IIA) <i>International Standards for the Professional Practice of Internal Auditing (Standards)</i>, the <i>Definition of Internal Auditing</i>, and the <i>Code of Ethics</i>.</p>		
Conclusion	<p>The overall opinion is that Volunteer State Community College’s internal audit activity generally conforms to The IIA’s <i>Standards, Definition of Internal Auditing, and Code of Ethics</i>. The internal audit activity is well-structured and progressive, and audit management is endeavoring to provide useful audit tools and implement appropriate practices.</p> <p>As part of the quality assessment, the Office of Internal Audit prepared a self-study of conformance to the IIA requirements. A list of conformance to individual standards is shown in Attachment A to the report.</p> <p>The concept of general conformance to the IIA <i>Standards</i> recognizes that there may still be room for improvement. The Quality Assurance and Improvement Program provides a natural process for identifying these opportunities for improvement. These items should not be taken to undermine the overall conclusion that the internal audit activity generally conforms to the <i>Standards</i>.</p> <p>Opportunities noted for improvement include technology based auditing and data analysis activities; documentation of IT governance assessment and internal controls; and documentation of the audit planning process regarding objectives, scope, and risk assessment.</p>		

**Tennessee Board of Regents
Audit Committee
November 13, 2018**

***Internal Audit Reports
TCAT***

**TCAT-Crossville
Equipment/Security Review
July 9, 2018
Executive Summary**

Key Staff Personnel	Mr. Cliff Wightman, President	Internal Auditor	Helen Vose, CIA, CFE
Purpose and Scope	To assess the adequacy of management’s system of internal controls for specific areas identified as higher risk during the past operational reviews of all Colleges of Applied Technology. Controls over acquisitions, disposals, and surplus equipment, proper recording and deletions in the financial statements, and proper tagging were reviewed. Transactions were tested on a sample basis and segregation of duties for purchasing. The process to issue, retrieve, and store keys was reviewed and determine if the security cameras are maintained and operating in all areas of the campus.		
Objectives	<ul style="list-style-type: none"> • Equipment: <ol style="list-style-type: none"> 1. Capital Asset purchases are properly authorized. 2. Subsidiary records are maintained. 3. Equipment is properly tagged. 4. Property disposals are authorized. 5. Periodic physical inventory is taken. 6. Purchasing duties are properly segregated. • Security: <ol style="list-style-type: none"> 1. Keys are stored in a secure location. 2. Keys distributed to faculty and staff are documented. 3. Security cameras are maintained and operating. 		
Conclusion	Based on observations, discussions with management, and the testwork performed in the areas listed above for the period covered, management’s systems of internal controls appear adequate. Management monitors key controls on a regular basis. The audit did not reveal significant issues of noncompliance with regulations, TBR or institutional policies, or significant deficiencies in operations. However, two opportunities for improvement were noted.		
Recommendations	<p><u>Capital Equipment</u> – Ensure all capital equipment items are tagged Three of 14 (21%) capital equipment items tested were missing tags from the various areas selected for testing. The TCAT should implement an alternative tagging system such as engraving and complete a full inventory to identify the equipment with missing tags.</p> <p><u>Sensitive Items</u> – A listing should be maintained and inventoried yearly The computers for Administrative staff were not listed on the sensitive item listing. TBR Policy B-110, requires sensitive items be identified and inventoried as of FY 11, even if on a sample basis. A full review to identify sensitive items should be completed to ensure items are listed for insurance purposes in case of a catastrophic event.</p>		

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Annual Audits and Expenses for the Chancellor and Presidents

DATE: November 13, 2018

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S RECOMMENDATION: Accept Report

State law requires annual risk-based audits of expenses of 30% of the offices of the Chancellor and Presidents of the Tennessee Board of Regents system. Expense reports are selected for testing by the system Chief Audit Executive based on several factors, including the value of the prior year's travel and hospitality costs, years since the last audit, and prior findings or observations. Other significant factors may also be considered in the selection, such as a retiring president or first year president.

This report includes a summary of expenses for the period from July 1, 2017 through June 30, 2018, for the Chancellor and the presidents. The following audits were conducted for the year ended June 30, 2018. An overview of the expense reports will be addressed at the meeting.

Chattanooga State Community College
Northeast State Community College
Pellissippi State Community College
Southwest Tennessee Community College
Volunteer State Community College*
TBR System Office*

Detailed schedules of expenses are included in these materials for each institution. For those institutions audited for the period, the schedules are included at the end of the audit report. There were no findings.

*Audit not completed by deadline. This report will be a handout if completed by the meeting date or will be included in the March 2019 Audit Committee Materials.

Tennessee Board of Regents
Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)
For the Period of July 1, 2017 through June 30, 2018

Positions	Institution					Foundation /Affiliated Entities					External Sources
	Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Total
President	\$ 292,769	\$ 9,655	\$ 576	\$ 34,914	\$ 337,914	\$ -	\$ -	\$ 306	\$ 1,911	\$ 2,217	\$ -
President's Office 2	\$ 77,293	\$ -	\$ -	\$ 3,437	\$ 80,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*ChSCC (audited)	\$ 370,062	\$ 9,655	\$ 576	\$ 38,351	\$ 418,644	\$ -	\$ -	\$ 306	\$ 1,911	\$ 2,217	\$ -
President	\$ 249,320	\$ 3,754	\$ 5,448	\$ 1,682	\$ 260,204	\$ -	\$ -	\$ 1,063	\$ 1,811	\$ -	\$ -
President's Office 2	\$ 86,847	\$ -	\$ -	\$ -	\$ 86,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ClSCC	\$ 336,167	\$ 3,754	\$ 5,448	\$ 1,682	\$ 347,051	\$ -	\$ -	\$ 1,063	\$ 1,811	\$ 2,874	\$ -
President	\$ 248,801	\$ 11,441	\$ 9,900	\$ 250	\$ 270,392	\$ -	\$ 375	\$ -	\$ -	\$ 375	\$ -
President's Office 2	\$ 118,443	\$ 60	\$ -	\$ 47,865	\$ 166,368	\$ -	\$ -	\$ -	\$ 1,075	\$ 1,075	\$ -
CoSCC	\$ 367,244	\$ 11,501	\$ 9,900	\$ 48,115	\$ 436,760	\$ -	\$ 375	\$ -	\$ 1,075	\$ 1,450	\$ -
President	\$ 225,860	\$ 10,243	\$ 3,209	\$ 15,895	\$ 255,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office 1	\$ 92,985	\$ 73	\$ -	\$ 1,978	\$ 95,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DSCC	\$ 318,845	\$ 10,316	\$ 3,209	\$ 17,873	\$ 350,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President	\$ 246,161	\$ 5,102	\$ 4,589	\$ 1,170	\$ 257,022	\$ -	\$ -	\$ 1,485	\$ -	\$ 1,485	\$ -
President's Office 1	\$ 87,676	\$ 1,011	\$ -	\$ 2,563	\$ 91,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JSCC	\$ 333,837	\$ 6,113	\$ 4,589	\$ 3,733	\$ 348,272	\$ -	\$ -	\$ 1,485	\$ -	\$ 1,485	\$ -
President	\$ 309,597	\$ 3,283	\$ 19,527	\$ 564	\$ 332,971	\$ -	\$ -	\$ 15,202	\$ 76	\$ 15,278	\$ -
President's Office 1.1	\$ 96,402	\$ 5,096	\$ 74	\$ 3,199	\$ 104,771	\$ -	\$ -	\$ -	\$ 3,676	\$ 3,676	\$ -
MSCC	\$ 405,999	\$ 8,379	\$ 19,601	\$ 3,763	\$ 437,742	\$ -	\$ -	\$ 15,202	\$ 3,752	\$ 18,954	\$ -
President	\$ 218,753	\$ 4,039	\$ 4,393	\$ 4,137	\$ 231,322	\$ -	\$ 2	\$ 2,417	\$ 440	\$ 2,859	\$ -
President's Office 1	\$ 67,319	\$ 47	\$ -	\$ 243,441	\$ 310,807	\$ -	\$ 2	\$ -	\$ 58	\$ 60	\$ -
NaSCC	\$ 286,072	\$ 4,086	\$ 4,393	\$ 247,578	\$ 542,129	\$ -	\$ 4	\$ 2,417	\$ 498	\$ 2,919	\$ -
President	\$ 210,384	\$ 4,029	\$ 3,010	\$ 26,765	\$ 244,188	\$ -	\$ -	\$ 25,624	\$ -	\$ 25,624	\$ 3,095
President's Office 3	\$ 148,123	\$ 4,106	\$ 47	\$ 15,287	\$ 167,563	\$ -	\$ -	\$ -	\$ 76,567	\$ 76,567	\$ -
*NeSCC (audited)	\$ 358,507	\$ 8,135	\$ 3,057	\$ 42,052	\$ 411,751	\$ -	\$ -	\$ 25,624	\$ 76,567	\$ 102,191	\$ 3,095
President	\$ 279,912	\$ 16,897	\$ 2,169	\$ 28,100	\$ 327,078	\$ -	\$ -	\$ 528	\$ 500	\$ 1,028	\$ 5,750
President's Office 2	\$ 136,155	\$ 48	\$ 197	\$ 9,261	\$ 145,661	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*PSCC (audited)	\$ 416,067	\$ 16,945	\$ 2,366	\$ 37,361	\$ 472,739	\$ -	\$ -	\$ 528	\$ 500	\$ 1,028	\$ 5,750

Positions	Institution					Foundation /Affiliated Entities					External Sources
	Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Total
President	\$ 244,370	\$ 6,112	\$ 1,079	\$ 969	\$ 252,530	\$ -	\$ -	\$ 1,080	\$ -	\$ 1,080	\$ -
President's Office 0	\$ -	\$ -	\$ 69	\$ 3,367	\$ 3,436	\$ -	\$ -	\$ -	\$ 2,729	\$ 2,729	\$ -
RSCC	\$ 244,370	\$ 6,112	\$ 1,148	\$ 4,336	\$ 255,966	\$ -	\$ -	\$ 1,080	\$ 2,729	\$ 3,809	\$ -
President	\$ 273,086	\$ 6,679	\$ 40,595	\$ 12,128	\$ 332,488	\$ -	\$ -	\$ 2,183	\$ -	\$ 2,183	\$ -
President's Office 2	\$ 117,213	\$ 2,329	\$ -	\$ 3,000	\$ 122,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*STCC (audited)	\$ 390,299	\$ 9,008	\$ 40,595	\$ 15,128	\$ 455,030	\$ -	\$ -	\$ 2,183	\$ -	\$ 2,183	\$ -
President	\$ 270,997	\$ 8,362	\$ 3,007	\$ 33,955	\$ 316,321	\$ -	\$ -	\$ 572	\$ 1,195	\$ 1,767	\$ -
President's Office 1	\$ 69,996	\$ -	\$ -	\$ 1,729	\$ 71,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
**VSCC (audit in progress)	\$ 340,993	\$ 8,362	\$ 3,007	\$ 35,684	\$ 388,046	\$ -	\$ -	\$ 572	\$ 1,195	\$ 1,767	\$ -
President	\$ 233,888	\$ 13,996	\$ 1,835	\$ 23,819	\$ 273,538	\$ -	\$ -	\$ 7,095	\$ 1,700	\$ 8,795	\$ -
President's Office 1.821	\$ 190,973	\$ -	\$ -	\$ 12,097	\$ 203,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WSCC	\$ 424,861	\$ 13,996	\$ 1,835	\$ 35,916	\$ 476,608	\$ -	\$ -	\$ 7,095	\$ 1,700	\$ 8,795	\$ -
Chancellor	\$ 417,476	\$ 4,817	\$ 12,316	\$ -	\$ 434,609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chancellor's Office 6	\$ 813,548	\$ 12,414	\$ -	\$ 30,100	\$ 856,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
**TBR (audit in progress)	\$ 1,231,024	\$ 17,231	\$ 12,316	\$ 30,100	\$ 1,290,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 5,824,347	\$ 133,593	\$ 112,040	\$ 561,672	\$ 6,631,652	\$ -	\$ 379	\$ 57,555	\$ 91,738	\$ 149,672	\$ 8,845

* Audited expenses.

** Audit not completed by deadline. This report will be a handout if completed by the meeting date or will be included in the March 2019 Audit Committee materials.

**Tennessee Board of
Regents Audit Committee
November 13, 2018**

Audited

Chattanooga State Community College

Review of President's Expenses

July 1, 2017 – June 30, 2018

Report on Audit



MOTLOW STATE
COMMUNITY COLLEGE

P.O. Box 8500
Lynchburg, TN 37352
www.mscc.edu

October 19, 2018

Mr. Tom Griscom, Audit Committee Chair
Tennessee Board of Regents
1 Bridgestone Park, Third Floor
Nashville, Tennessee 37214

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Chattanooga State Community College for the fiscal year July 1, 2017 to June 30, 2018, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls.

I appreciate the courtesy and cooperation of Chattanooga State Community College personnel during the review.

Sincerely,

Tammy Wiseman
Internal Auditor
Motlow State Community College

CC: Dr. Rebecca Ashford, President
Ms. Tammy Swenson, Executive Vice President for Business and Finance
Ms. Kim Clingan, Director of Internal Audit

Office of Internal Audit
Phone (931) 393-1754 Fax (931) 393-1854

Chattanooga State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2017 – June 30, 2018

President	Dr. Rebecca Ashford	Internal Auditor	Tammy Wiseman, Motlow State Community College		
Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2017 to June 30, 2018; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.				
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.				
Analysis	The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2018:				
		Institutional	Foundation	External	Total
	President:				
	Salary and Benefits	\$263,526	\$00	\$00	\$263,526
	Bonus Payments	\$00	\$00	\$00	\$00
	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000
	Housing Allowance	\$10,584	\$00	\$00	\$10,584
	Vehicle Allowance	\$8,400	\$00	\$00	\$8,400
	Other Allowances	\$6,259	\$00	\$00	\$6,259
	Salary, Benefits & Other Payments	\$292,769	\$00	\$00	\$292,769
	Travel (Schedule A)	\$9,655	\$00	\$00	\$9,655
	Business Meals and Hospitality (Schedule B)	\$576	\$306	\$00	\$882
	Other Expenses (Schedule C)	\$34,914	\$1,911	\$00	\$36,826
	President's Office:				
	Salary and Benefits	\$77,293	\$00	\$00	\$77,293
	Travel	\$00	\$00	\$00	\$00

Business Meals and Hospitality	\$00	\$00	\$00	\$00
Other Expenses	\$3,437	\$00	\$00	\$3,437
Total Expenses	\$418,643	\$2,217	\$00	\$420,860

Note: Total differences due to rounding.

Additional Disclosures:

Discretionary Allowance – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.

Housing Allowance - The President was provided a housing allowance of \$900 per month.

Vehicle Allowance – The President was provided a vehicle allowance of \$700 per month.

Moving Expense – The President was provided moving expense in the amount of \$6,259.

Conclusion	The objectives of the audit of the expenses of the Office of the President for Chattanooga State Community College for the fiscal year July 1, 2017 through June 30, 2018, were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president’s office.
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Restriction on Use of Report	<i>This report is intended solely for the internal use of the Tennessee Board of Regents and Chattanooga State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, Motlow State Community College, Office of Internal Audit, and handled in accordance with institutional policies; however, this report is a matter of public record.</i>
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**Chattanooga State Community College
Summary of the President's Expenses
For the Period July 1, 2017 to June 30, 2018**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 263,526	\$ -	\$ -	\$ -	\$ -	\$ 263,526
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,584	-	-	-	-	10,584
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		6,259	-	-	-	-	6,259
Salary, Benefits & Other Payments		<u>292,769</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>292,769</u>
Travel	A	9,655	-	-	-	-	9,655
Business Meals and Hospitality	B	576	306	-	-	-	882
Other Expenses	C	-	1,911	34,914	-	-	36,826
Total Expenses for the President		<u>303,000</u>	<u>2,217</u>	<u>34,914</u>	<u>-</u>	<u>-</u>	<u>340,131</u>
President's Office:							
Salary and Benefits (2 FTE)		77,293	-	-	-	-	77,293
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		3,437	-	-	-	-	3,437
		<u>80,730</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,730</u>
Total Expenses		<u>\$ 383,729</u>	<u>\$ 2,217</u>	<u>\$ 34,914</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 420,860</u>

Additional Disclosures:

Other Allowances - The President was provided other spending allowance of **\$ 6,258.75** for moving expense.

Report Objective: In accordance with TCA 49-14-104, this is a report of expenses made by, at the direction of, or for the benefit of the president for the period and includes expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees, licenses and royalty funds, and other such funds that would not be included in the operating budget for the president's office for the period indicated. This summary report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.

Chattanooga State Community College
Schedule A - Travel Expenses for the President
For the Period July 1, 2017 to June 30, 2018

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/26/17	7/26/17	8/31/17	Chattanooga, TN	Attend Chattanooga Area Chamber of Commerce Board Meeting - parking cost	\$ -	\$ -	\$ -	\$ 4	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 4	100001-73100
8/7/17	8/8/17	8/15/17	Nashville, TN	President's Meeting	-	187	89	-	275	-	-	-	-	275	100001-73100
8/7/17	8/7/17	8/31/17	Chattanooga, TN	Meeting at Benwood Foundation to discuss funding for Polytech Academy - parking cost	-	-	-	6	6	-	-	-	-	6	100001-73100
8/17/17	8/18/17	8/24/17	Nashville, TN	Governor Haslam's TN Higher Ed Summit	-	177	89	43	308	-	-	-	-	308	100001-73100
8/17/17	8/17/17	8/31/17	Chattanooga, TN	Chattanooga 2.0 Core Team Meeting and Benwood - parking cost	-	-	-	4	4	-	-	-	-	4	100001-73100
8/24/17	8/24/17	8/31/17	Chattanooga, TN	WE Symposium and Rotary - parking cost	-	-	-	4	4	-	-	-	-	4	100001-73100
8/30/17	8/30/17	8/15/17	Nashville, TN	TN Chamber Workforce Development Conference	-	-	-	119	119	-	-	-	-	119	100001-73100
9/13/17	9/14/17	8/15/17	Washington, DC	AAC&U Research Symposium on College Learning, Employability, and Engagement	495	-	-	-	495	-	-	-	-	495	100001-73200
9/13/17	9/14/17	8/15/17	Washington, DC	AAC&U Research Symposium on College Learning, Employability, and Engagement - REFUND from AAC&U	(495)	-	-	-	(495)	-	-	-	-	(495)	100001-73200
9/21/17	9/22/17	9/27/17	Memphis, TN	TBR Quarterly Board Meeting	-	201	33	-	234	-	-	-	-	234	100001-73100
9/26/17	9/26/17	5/23/18	Incubator, Chattanooga	President's Cabinet Retreat	-	-	-	5	5	-	-	-	-	5	100001-73100
9/28/17	9/29/17	8/24/17	Lebanon, TN	President's Meeting - 2017 WHET Conference Registration	-	-	-	175	175	-	-	-	-	175	100001-73100
9/28/17	9/29/17	10/11/17	Lebanon, TN	President's Meeting	-	114	62	-	176	-	-	-	-	176	100001-73100
10/14/17	10/14/17	no expense	Gallatin, TN	ETSU Comm College Leadership Program - President's Panel - INFORMATIONAL ONLY	-	-	-	-	-	-	-	-	-	-	NO EXPENSE
10/18/17	10/18/17	5/23/18	Convention Center, Chatt, TN	Urban League Breakfast	-	-	-	4	4	-	-	-	-	4	100001-73100
10/23/17	10/26/17	no expense	Ashland, KY	SACSCOC Reaffirmation Committee for Ashland Community & Technical College (Expenses paid by SACS)	-	-	-	-	-	-	-	-	-	-	NO EXPENSE
10/30/17	10/30/17	5/23/18	Chattanooga Chamber	Chattanooga 2.0 Meeting	-	-	-	6	6	-	-	-	-	6	100001-73100
11/13/17	11/14/17	11/22/17	Murfreesboro, TN	TBR President's Retreat	-	151	77	-	228	-	-	-	-	228	100001-73100
11/29/17	12/1/17	1/18/18	New Orleans, LA	Speak at Complete College America annual convention at the request of Mike Krause	-	-	160	113	273	-	-	-	-	273	100001-73200

Chattanooga State Community College
Schedule A - Travel Expenses for the President
For the Period July 1, 2017 to June 30, 2018

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
12/13/17	12/14/17	1/10/18	Gallatin, TN	Clock/Credit hour conversion discussion; TBR Qtrly Board Meeting at Vol State CC	-	112	77	-	188	-	-	-	-	188	100001-73100
1/29/18	1/29/18	5/23/18	Bluewater Grille - Chatt, TN	Lunch meeting with City Atty	-	-	-	6	6	-	-	-	-	6	100001-73100
1/30/18	2/2/18	2/14/18	New Orleans, LA	AACC Workforce Development Institute	493	-	224	-	717	-	-	-	-	717	100001-73200
1/30/18	2/2/18	2/14/18	New Orleans, LA	AACC Woprkforce Development Institute -	-	-	-	-	(493)	-	-	-	-	(493)	100001-73200
2/12/18	2/13/18	2/21/18	Nashville, TN	REFUND AIRFARE TBR President's Mtg and PTK All-TN Academic Team Luncheon & Recognition Ceremony	(493)	175	89	-	264	-	-	-	-	264	100001-73100
2/20/18	2/23/18	11/21/17	Nashville, TN	Achieving the Dream 2018 - Conference Fee	-	-	-	563	563	-	-	-	-	563	100001-73300
2/20/18	2/23/18	3/7/18	Nashville, TN	2018 DREAM - Achieving the Dream annual conference	-	710	141	114	964	-	-	-	-	964	100001-73100
3/9/18	3/9/18	3/16/18	Marion County	Discuss partnership with Parkridge Hospital at Marion County Facility	-	-	-	-	36	-	-	-	-	36	100001-73900
3/13/18	3/15/18	2/13/18	Nashville, TN	Tenn College Assoc 2018 Annual Meeting	36	-	-	100	100	-	-	-	-	100	100001-73100
3/14/18	3/14/18	3/21/18	Nashville, TN	Tennessee College Association annual meeting	-	-	-	14	14	-	-	-	-	14	100001-73100
3/21/18	3/21/18	5/23/18	Enterprise Center - Chatt, TN	Board Meeting	-	-	-	4	4	-	-	-	-	4	100001-73100
4/16/18	4/16/18	5/23/18	Benwood Foundation - Signal Mountain, TN	Discuss Post-secondary completion and trip to Gutman/Miami-Dade/Georgia State	-	-	-	6	6	-	-	-	-	6	100001-73100
4/24/18	4/24/18	5/23/18	Electric Power Board - Chatt, TN	Dinner of 1st Meeting	-	-	-	3	3	-	-	-	-	3	100001-73100
4/26/18	4/26/18	5/23/18	Chattanooga Convention Center	Chattanooga Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
5/3/18	5/3/18	5/23/18	Chattanooga Chamber	Medical Education Discussion	-	-	-	4	4	-	-	-	-	4	100001-73100
5/3/18	5/3/18	5/23/18	Chattanooga Convention Center	Chattanooga Rotary Meeting	-	-	-	2	2	-	-	-	-	2	100001-73100
5/4/18	5/4/18	6/6/18	Chattanooga Convention Center	Student Leadership Retreat	-	-	-	2	2	-	-	-	-	2	100001-73100
5/7/18	5/8/18	5/16/18	Nashville, TN	TBR President's Meeting	-	198	89	-	287	-	-	-	-	287	100001-73100
5/15/18	5/15/18	6/6/18	Chattanooga Convention Center	Urban League Entrepreneurship Breakfast	-	-	-	4	4	-	-	-	-	4	100001-73100
5/16/18	5/16/18	5/23/18	Benwood Foundation - Signal Mountain, TN	Chattanooga 2.0 Meeting	-	-	-	6	6	-	-	-	-	6	100001-73100
5/17/18	5/26/18	5/8/18	France and Germany	TnCIS Professional Development Program 2018	1,978	-	48	2,200	4,226	-	-	-	-	4,226	100001-73200
5/29/18	5/30/18	6/6/18	Oak Ridge, TN	Tenn Valley Corridor Summit 2018	-	112	77	250	438	-	-	-	-	438	100001-73100
5/31/18	5/31/18	6/6/18	Chattanooga Convention Center	Rotary	-	-	-	4	4	-	-	-	-	4	100001-73100
6/5/18	6/5/18	6/27/18	River City Company	Board Member Orientation	-	-	-	2	2	-	-	-	-	2	100001-73100
6/6/18	6/6/18	6/27/18	Chattanooga Hotel	CAMOY Lunch	-	-	-	2	2	-	-	-	-	2	100001-73100
6/6/18	6/6/18	6/27/18	River City Company	Strategic Plan Session	-	-	-	2	2	-	-	-	-	2	100001-73100
6/8/18	6/8/18	6/27/18	Benwood Foundation - Signal Mountain, TN	Gates Foundation CALL PREP	-	-	-	6	6	-	-	-	-	6	100001-73100

Chattanooga State Community College
Schedule A - Travel Expenses for the President
For the Period July 1, 2017 to June 30, 2018

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
6/11/18	6/14/18	3/7/18	Boston, MA	Young American Leaders Program	791	-	-	-	791	-	-	-	-	791	100001-73200
6/11/18	6/14/18	3/7/18	Boston, MA	Young American Leaders Program - REFUND AIRFARE Benwood Foundation	(791)	-	-	-	(791)	-	-	-	-	(791)	100001-73200
6/11/18	6/14/18	6/27/18	Boston, MA	Young American Leaders Program	-	-	242	124	365	-	-	-	-	365	100001-73200
6/20/18	6/20/18	6/27/18	Chattanooga Chamber	Chatt 2.0 Chamber Healthcare Meeting	-	-	-	10	10	-	-	-	-	10	100001-73100
6/27/18	6/28/18	7/11/18	Louisville, KY	SkillsUSA National Competition	-	-	89	8	97	-	-	-	-	97	100001-73200
Total Travel Expenses for the President					\$ 2,015	\$ 2,137	\$ 1,580	\$ 3,923	\$ 9,655	\$ -	\$ -	\$ -	\$ -	\$ 9,655	

Chattanooga State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
8/10/17	8/15/17	ChSCC - Food Services	Breakfast for area college presidents	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ 59	8	\$ 7.38	100001-74980
9/28/17	9/30/17	ChSCC - Food Services	Continue partnership discussion from previous meeting in Pikeville with President of Citizens's Bank	20	-	-	-	-	20	2	9.95	100001-74980
12/5/17	12/14/17	ChSCC - Food Services	2017 Legislative Briefing	252	-	-	-	-	252	21	12.00	100001-74980
12/5/17	12/8/17	ChSCC - Food Services	2017 Legislative Briefing	78	-	-	-	-	78	21	3.71	100001-74980
1/9/18	1/22/18	ChSCC - Food Services	THEC Group to discuss data with college leadership	164	-	-	-	-	164	15	10.95	100001-74980
6/25/18	6/29/18	Chattanooga State Community College	Dedication Erlanger Health Science Ctr - refreshments	-	306	-	-	-	306	47	6.50	1020-74980
VARIOUS	6/29/18	ChSCC - Food Services	Various: Guest of the President's Office	3	-	-	-	-	3	NA	3.00	100001-74980
Total Business Meals and Hospitality Expenses for the President				\$ 576	\$ 306	\$ -	\$ -	\$ -	\$ 882			

**Chattanooga State Community College
Schedule C - Other Expenses for the President
For the Period July 1, 2017 to June 30, 2018**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
9/30/17	Century Link	Land line phone calls made from President's phone for 1st quarter	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0	300301-74220
11/20/17	Rotary Club of Chattanooga	Initiation Fee	-	300	-	-	-	300	1020-74980
11/20/17	Rotary Club of Chattanooga	Prorata dues	-	57	-	-	-	57	1020-74980
11/20/17	Rotary Club of Chattanooga	Rotary Foundation Pledge 17/18	-	100	-	-	-	100	1020-74980
12/12/17	Gil and Curt's Flowers, Inc	Floral arrangement-Tim McGhee	-	112	-	-	-	112	1020-74980
12/31/17	Century Link	Land line phone calls made from President's phone for 2nd quarter	-	-	2	-	-	2	300301-74220
1/26/18	Rotary Club of Chattanooga	Quarterly dues	-	250	-	-	-	250	1020-74980
3/14/18	Leasa Summey	Skills USA Gift Cards	-	50	-	-	-	50	1020-74980
3/31/18	Century Link	Land line phone calls made from President's phone for 3rd Quarter	-	-	1	-	-	1	300301-74220
4/16/18	Enterprise Gateway Council	BOOST Summit sponsorship	-	300	-	-	-	300	1020-74980
5/29/18	Rotary Club of Chattanooga	Quarterly dues	-	250	-	-	-	250	1020-74980
5/29/18	Rotary Club of Chattanooga	Special Occasions Assessment	-	65	-	-	-	65	1020-74980
6/25/18	Gideons Chattanooga East Can	Donation-Gary Ainscough Memorial	-	100	-	-	-	100	1020-74980
6/26/18	Tammy Swenson	Floral arrangement-Michael Williams	-	59	-	-	-	59	1020-74980
6/26/18	Leasa Summey	Floral arrangement-Ken Storrs	-	118	-	-	-	118	1020-74980
6/29/18	GNC, Inc	Floral arrangement-Mary Barker	-	120	-	-	-	120	1020-74980
6/29/18	Chattanooga State Community	Linen tablecloths for AGC Membership Meeting	-	30	-	-	-	30	1020-74980
6/12/18	Nashville Office Interiors	Office and conference room furniture for President's relocated office	-	-	34,912	-	-	34,912	914002-74500
Total Other Operating Expenses for the President			\$ -	\$ 1,911	\$ 34,914	\$ -	\$ -	\$ 36,826	

**Northeast State Community College
Internal Audit Report
Audit of the President's Expenses**

For the Period July 1, 2017, through June 30, 2018

October 4, 2018

**Northeast State Community College
Audit of the President’s Expenses
For the Period July 1, 2017 through June 30, 2018**

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This report is intended solely for the internal use of Pellissippi State Community College and the Tennessee Board of Regents. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the Office of Internal Audit and handled in accordance with institutional policies.



October 11, 2018

Mr. Tom Griscom, Audit Committee Chair
Tennessee Board of Regents
1 Bridgestone Park, Third Floor
Nashville, Tennessee 37214

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Northeast State Community College for the fiscal year July 1, 2017, to June 30, 2018, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the president regardless of the funding source.

The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. Some minor weaknesses were noted that were discussed with management during the course of the audit. Management made necessary revisions to their presidential expense schedules and resubmitted them to the Board of Regents so that correct information would be presented to the Board as well as the Legislature.

We appreciate the courtesy and cooperation of Northeast State Community College personnel during the review.

Sincerely,

A handwritten signature in blue ink that reads "Suzanne L. Walker".

Suzanne L. Walker
Director of Internal Audit
Pellissippi State

CC: James King, President
Chad Bailey, Chief Financial Officer
Chris Hyder, Director of Internal Audit

Northeast State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2017 – June 30, 2018

President	James King	Internal Auditor	Suzanne L. Walker, Pellissippi State Community College																																																																																												
Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2017, to June 30, 2018; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the president regardless of the funding source.																																																																																														
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																														
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2018:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 15%;">Institutional</th> <th style="text-align: right; width: 15%;">Foundation</th> <th style="text-align: right; width: 10%;">External</th> <th style="text-align: right; width: 10%;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$203,184</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$203,184</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$1,500</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,500</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$5,400</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$5,400</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$300</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$300</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$210,384</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$210,384</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$4,029</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,029</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$3,010</td> <td style="text-align: right;">\$25,624</td> <td style="text-align: right;">\$3,095</td> <td style="text-align: right;">\$31,728</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$26,765</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$26,765</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$148,123</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$148,123</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$4,106</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,106</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$47</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$47</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$15,287</td> <td style="text-align: right;">\$76,567</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$91,854</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$411,751</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$102,191</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$3,095</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$517,037</td> </tr> </tbody> </table> <p>Additional Disclosures:</p> <p>Salary, Benefits, and Other Payments – During the audit period the President was an employee of the Tennessee Board of Regents and all salary, benefits and other payments recorded by the college related to salary and benefits were the amounts the Board billed Northeast State for as part of a dual service contract. The amounts reported by Northeast as discretionary and housing allowance are the amounts billed by the Board.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$203,184	\$00	\$00	\$203,184	Bonus Payments	\$00	\$00	\$00	\$00	Discretionary Allowance	\$1,500	\$00	\$00	\$1,500	Housing Allowance	\$5,400	\$00	\$00	\$5,400	Vehicle Allowance	\$00	\$00	\$00	\$00	Other Allowances	\$300	\$00	\$00	\$300	Salary, Benefits & Other Payments	\$210,384	\$00	\$00	\$210,384	Travel (Schedule A)	\$4,029	\$00	\$00	\$4,029	Business Meals and Hospitality (Schedule B)	\$3,010	\$25,624	\$3,095	\$31,728	Other Expenses (Schedule C)	\$26,765	\$00	\$00	\$26,765	President's Office:					Salary and Benefits	\$148,123	\$00	\$00	\$148,123	Travel	\$4,106	\$00	\$00	\$4,106	Business Meals and Hospitality	\$47	\$00	\$00	\$47	Other Expenses	\$15,287	\$76,567	\$00	\$91,854	Total Expenses	\$411,751	\$102,191	\$3,095	\$517,037
	Institutional	Foundation	External	Total																																																																																											
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	<p>Vehicle – The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 13 was \$24,455. Vehicle maintenance and operating costs, totaling \$945.10 for the period, were recorded in facilities account and not allocated to the president’s accounts; these expenses were excluded from the scope of this review. Any personal use value of the vehicle is reported to the president as taxable income.</p> <p>Other Allowance – The \$300 reported as other allowance related to the cellphone allowance for the prior president that was paid during fiscal year 18.</p> <p>External Sources – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p> <p>Excluded from Scope of the Review – Any expenses paid by the Board or Other Sources that related to President King’s roll as Vice Chancellor for the Tennessee Colleges of Applied Technology were not within the scope of this review. For example COE events, Skills USA events, TCAT graduations, etc.</p>		
Observations	None noted.		
Questioned Costs	None	Recoveries	N/A
Conclusion	<p>The objectives of the audit of the expenses of the Office of the President for Northeast State Community College for the fiscal year July 1, 2017, through June 30, 2018 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedule contained in this report were revised by the college to correct some omissions and classification errors that were noted in the original schedules prepared by the college. The supplemental schedules included with this report fairly represent the expenses of the president’s office. Since corrected schedules were provided to the Board by the college it was not considered necessary to make have any observations or findings related to this review.</p>		
Restriction on Use of Report	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Northeast State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit and Pellissippi State Community College, Office of Internal Audit, and handled in accordance with institutional policies.</i></p>		

Northeast State Community College
Travel Expenses for the President
For the Period July 1, 2017 to June 30, 2018

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code	
									Institutional	Foundation	Institutional	Foundation				
10/4/17	10/8/17	10/31/17	Black Mountain, NC	Blue Ridge Conference		292	127			418				418	11000-73201	
10/25/17	10/27/17	11/6/17	Gatlinburg, TN	Governor's Conference 2017		449	78	290		816				816	11000-73101	
12/3/17	12/4/17	1/11/18	Dallas, TX	SACSCOC Annual Meeting	454	178	96	525	1,253					1,253	11000-73201	
				TBR Quarterly Board Meeting - Vol State						53				53	11000-73101	
12/13/17	12/13/17	2/27/18	Gallatin, TN	2018 Regional Legislative Breakfast										30	11000-73101	
1/26/18	1/26/18	1/23/18	Kingsport, TN	TBR Qtr Pres Meeting, Phi Theta Kappa Chambers				30		30				58	11000-73101	
2/12/18	2/13/18	4/17/18	Nashville, TN	Legislative Dinner			58			58						
2/13/18	2/13/18	2/6/18	Nashville, TN	2018 Legislative Dinner				50		50				50	11000-73101	
				Bristol Chamber of Commerce Board Retreat										420	11000-73201	
2/22/18	2/23/18	4/17/18	Asheville, NC	Board Retreat	18		27	375		420						
3/13/18	3/14/18	3/20/18	Nashville, TN	TCA	14		56	100		170				170	11000-73101	
3/19/18	3/20/18	4/17/18	Chattanooga, TN	Skills USA		312	57	16		385				385	11000-73101	
6/11/18	6/12/2018	7/7/18	Asheville, NC	CCA Annual Conference		168	50	158		376				376	11000-73201	
Total Travel Expenses for the President					\$ 486	\$ 1,398	\$ 601	\$ 1,544		\$ 4,029	\$ -	\$ -	\$ -	\$ -	\$ 4,029	

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Northeast State Community College
 Business Meals & Hospitality Expenses for the President
 For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
6/26/17	7/25/17	Kim Gant	Dr. Gilliam Reception		102				102	150	\$ 0.68	F 11001- 74983
6/26/17	8/25/17	Vickie Van Hall	Dr. Gilliam Reception		23				23	150	\$ 0.16	F 11001- 74983
6/26/17	7/20/17	Cindy Christian	Dr. Gilliam Reception		96				96	150	\$ 0.64	F 11001- 74983
6/26/17	7/20/17	Sherry Molt	Dr. Gilliam Reception		7				7	150	\$ 0.05	F 11001- 74983
6/26/17	7/20/17	Karen Johnson	Dr. Gilliam Reception		60				60	150	\$ 0.40	F 11001- 74983
7/20/17	8/1/17	Cindy Christian	Meeting w/ MTSU President	35					35	3	\$ 11.55	11000-74983
8/17/17	9/21/17	Follett Higher Ed	Fall Convocation Luncheon		3,095			3,095	6,190	400	\$ 15.48	F 11001- 74983
9/13/17	10/4/17	James D. King	Skills USA Kick-Off event	218					218	10	\$ 21.83	11000-74983
9/13/17	10/5/17	Subway	Skills USA Kick-Off event	5					5	10	\$ 0.50	11000-74983
9/14/17	10/3/17	Jason's Deli	Foundation Finance/Scholarship Committees joint meeting				260		260	22	\$ 11.81	35000-74983
10/26/17	11/6/17	Jason's Deli	Foundation Scholarship committee meeting				242		242	16	\$ 15.12	35000-74983
11/16/17	1/11/18	Meadowview Convention Center	2017 Annual Meeting and Annual Scholars Reception		11,630				11,630	368	\$ 31.60	F 11001- 74983
11/27/17	5/1/18	Jason's Deli	TBR External Affairs Meeting	140					140	9	\$ 15.55	11000-74983
12/1/17	11/20/17	Positive Approach Group	Employee Holiday Luncheon		6,136				6,136	300	\$ 20.45	F 11001- 74983
1/26/18	2/6/18	Cindy Christian	2018 Campus Legislative Event	96					96	19	\$ 5.04	11000-74983
3/12/18	3/12/18	Jason's Deli	Foundation Nominating Committee meeting				134		134	10	\$ 13.38	35000-74983
3/12/18	3/20/18	Leigh Hornsby	Lunch Meeting with Board Chair				73		73	4	\$ 18.13	35000-74983
3/22/18	4/3/18	Jason's Deli	Foundation Scholarship committee meeting				215		215	18	\$ 11.93	35000-74983
4/5/18	4/17/18	Jason's Deli	Meeting for Emerging Tech Complex Project	194					194	13	\$ 14.93	11000-74983
4/20/18	5/8/18	Leigh Hornsby	Lunch meeting to discuss Foundation PR Task Force				58		58	4	\$ 14.51	35000-74983
4/26/18	3/20/18	Positive Approach Group	Foundation Board of Directors Luncheon		3,439				3,439	75	\$ 45.85	F 11001- 74983
4/26/18	5/8/18	Celebrate	Foundation Board of Directors Luncheon		1,035				1,035	75	\$ 13.80	F 11001- 74983
5/8/18	5/31/18	Carnegie Hotel	Pre-Graduation Banquet for Commencement Speaker - Nicholas Pinchuk	963					963	38	\$ 25.33	11000-74983
5/15/18	5/24/18	Panera	PreK-16 Council Spring Meeting	161					161	33	\$ 4.88	11000-74983
6/5/18	6/19/18	Jason's Deli	Annual campus visit w/ Dr McPhee and Kim Edgar, MTSU	70					70	5	\$ 13.99	11000-74983
various	6/19/18	Karen Johnson	Reimbursement for misc entertainment supplies for President's Office	97					97	various	various	11000-74983
various	5/22/18	Staples	Misc. entertainment supplies for the president's office or events related to the president	50					50	various	various	11000-74983

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Total Business Meals and Hospitality Expenses for the President

\$	2,029	\$	25,624	\$	981	\$	-	\$	3,095	\$	31,728
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Northeast State Community College
 Other Expenses for the President
 For the Period July 1, 2017 to June 30, 2018

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
10/19/17	Advisory Board Company	EAB Membership	-	-	26,765	-	-	26,765	20650-74480
			-	-	-	-	-	-	
			-	-	-	-	-	-	
			-	-	-	-	-	-	
			-	-	-	-	-	-	
Total Other Operating Expenses for the President			\$ -	\$ -	\$ 26,765	\$ -	\$ -	\$ 26,765	

**Pellissippi State Community College
Internal Audit Report
Audit of President's Expenses**

For the Period July 1, 2017 through June 30, 2018

October 19, 2018

**Pellissippi State Community College
Audit of President's Expenses
For the Period July 1, 2017 through June 30, 2018**

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OFFICE OF INTERNAL AUDIT

October 19, 2018

Mr. Tom Griscom, Audit Committee Chair
Tennessee Board of Regents
1 Bridgestone Park, Third Floor
Nashville, Tennessee 37214

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Pellissippi State Community College for the fiscal year July 1, 2017 to June 30, 2018, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls.

We appreciate the courtesy and cooperation of Pellissippi State Community College personnel during the review.

Sincerely,

Mark A. Ortlieb, CPA
Internal Auditor
Walters State Community College

CC: President
Vice President for Business
Director of Internal Audit

Pellissippi State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2017 – June 30, 2018

President	Dr. L. Anthony Wise, Jr.	Internal Auditor	Mark A. Ortlieb, CPA Walters State Community College																																																																																		
Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2017 to June 30, 2018; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																																				
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																				
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2018:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$263,912</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$263,912</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$1,200</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,200</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$279,912</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$279,912</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$16,897</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$5,750</td> <td style="text-align: right;">\$22,647</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$2,169</td> <td style="text-align: right;">\$528</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,697</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$28,100</td> <td style="text-align: right;">\$500</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$28,600</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$136,155</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$136,155</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$48</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$48</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$197</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$197</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$9,261</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$9,261</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$472,739</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$1,028</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$5,750</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$479,517</td> </tr> </tbody> </table> <p>Additional Disclosures: Housing Allowance - The President was provided a taxable annual housing allowance of \$10,800 that was paid in monthly installments. Other Allowances – The President was provided other allowances of \$4,000 and \$1,200 for discretionary spending and a cellular telephone subsidy, respectively, which were also paid as taxable income. Vehicle – The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2017 was \$27,649. Vehicle maintenance costs, totaling \$510 for the period, were recorded in Other Expenses of the President's Office. Any personal use value of the vehicle is reported to the president as taxable income. Other Expenses of the President's Office includes Renewal and Replacement Charges of \$6,000 that represent a non-cash expenditure and approximates depreciation expense.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$263,912	\$00	\$00	\$263,912	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Other Allowances	\$1,200	\$00	\$00	\$1,200	Salary, Benefits & Other Payments	\$279,912	\$00	\$00	\$279,912	Travel (Schedule A)	\$16,897	\$00	\$5,750	\$22,647	Business Meals and Hospitality (Schedule B)	\$2,169	\$528	\$00	\$2,697	Other Expenses (Schedule C)	\$28,100	\$500	\$00	\$28,600	President's Office:					Salary and Benefits	\$136,155	\$00	\$00	\$136,155	Travel	\$48	\$00	\$00	\$48	Business Meals and Hospitality	\$197	\$00	\$00	\$197	Other Expenses	\$9,261	\$00	\$00	\$9,261	Total Expenses	\$472,739	\$1,028	\$5,750	\$479,517
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	External Sources – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President.		
Questioned Costs	None	Recoveries	N/A
Conclusion	The objectives of the audit of the expenses of the Office of the President for Pellissippi State Community College for the fiscal year July 1, 2017 through June 30, 2018 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president’s office.		
Restriction on Use of Report	<i>This report is intended solely for the internal use of the Tennessee Board of Regents and the Pellissippi State Community College). It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, and Pellissippi State Community College, Office of Internal Audit, and handled in accordance with institutional policies; however, this report is a matter of public record.</i>		

**Pellissippi State Community College
Summary of the President's Expenses
For the Period July 1, 2017 to June 30, 2018**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 263,912	\$ -	\$ -	\$ -	\$ -	\$ 263,912
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		1,200	-	-	-	-	1,200
Salary, Benefits & Other Payments		<u>279,912</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>279,912</u>
Travel	A	16,897	-	-	-	5,750	22,647
Business Meals and Hospitality	B	2,169	-	-	528	-	2,697
Other Expenses	C	28,100	-	-	500	-	28,600
Total Expenses for the President		<u>327,078</u>	<u>-</u>	<u>-</u>	<u>1,028</u>	<u>5,750</u>	<u>333,856</u>
President's Office:							
Salary and Benefits (2 FTE)		136,155	-	-	-	-	136,155
Travel		48	-	-	-	-	48
Business Meals and Hospitality		197	-	-	-	-	197
Other Expenses		9,261	-	-	-	-	9,261
		<u>145,661</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>145,661</u>
Total Expenses		<u>\$ 472,739</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,028</u>	<u>\$ 5,750</u>	<u>\$ 479,517</u>

Additional Disclosures:

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2017 was \$27,649.20. Costs to maintain the vehicle are paid by the college and totaled \$502.12 (Organization Code 100010) for the period.

Other Allowances - The President is provided a cell phone stipend of \$100 per month.

President's Office/Other Expenses - Includes \$6,000 Renewal and Replacement Charges.

Report Objective: In accordance with TCA 49-14-104, this is a report of expenses made by, at the direction of, or for the benefit of the president for the period and includes expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees, licenses and royalty funds, and other such funds that would not be included in the operating budget for the president's office for the period indicated. This summary report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.

Pellissippi State Community College
 Schedule A - Travel Expenses for the President
 For the Period July 1, 2017 to June 30, 2018

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/20/17	7/22/17	8/3/17	Chicago, IL	2017 Community College Executive Forum Meeting	\$ 259	\$ 538	\$ 130	\$ 139	\$ 1,066	\$ -	\$ -	\$ -	\$ -	\$ 1,066	100010/73210
7/22/17	7/25/17	8/3/17	New York, NY	2017 President's Academy Summer Institute	259	937	555	920	\$ 2,671	-	-	-	-	\$ 2,671	100010/73210
7/28/17	7/29/17	8/3/17	Greeneville, SC	NACTC Conference	-	401	-	16	\$ 417	-	-	-	-	\$ 417	100010/73210
8/7/17	8/8/17	8/15/17	Nashville, TN	TBR President's Meeting	-	177	89	-	\$ 266	-	-	-	-	\$ 266	100010/73100
8/17/17	8/18/17	8/24/17	Nashville, TN	TN Higher Education Summit	-	177	89	43	\$ 309	-	-	-	-	\$ 309	100010/73200
9/28/17	10/1/17	10/10/17	Raleigh, NC	Chaperoned Students at Bluegrass Symposium	-	-	-	207	\$ 207	-	-	-	-	\$ 207	100010/73200
10/11/17	10/11/17	10/17/17	Knoxville, TN	Meeting with Miller from 1st TN Bank	-	-	-	10	\$ 10	-	-	-	-	\$ 10	100010/73110
10/15/17	10/16/17	9/29/17	Birmingham, AL	AL Community College President's Association Conference	657	-	-	-	-	-	-	-	657	\$ 657	100010/73210
10/17/17	10/17/17	11/14/17	Knoxville, TN	Cyber Security Meeting	-	-	-	30	\$ 30	-	-	-	-	\$ 30	100010/73110
10/22/17	10/23/17	9/19/17	Atlanta, GA	Dual Enrollment Study Committee Meeting/SACS	340	-	-	-	-	-	-	-	340	\$ 340	100010/73200
10/31/17	10/31/17	11/8/17	Knoxville, TN	Meeting with Keasling from Home Federal	-	-	-	8	\$ 8	-	-	-	-	\$ 8	100010/73100
11/9/17	11/9/17	11/16/17	Knoxville, TN	KSO Board Meeting	-	-	-	8	\$ 8	-	-	-	-	\$ 8	100010/73100
11/13/17	11/14/17	11/21/17	Murfreesboro, TN	TBR President's Retreat	-	151	-	-	\$ 151	-	-	-	-	\$ 151	100010/73110
11/30/17	11/30/17	12/5/17	Dallas, TX	Annual SACSCOC Meeting	424	-	-	-	-	-	-	-	424	\$ 424	100010/73200
12/13/17	12/14/17	12/14/17	Hendersonville, TN	TBR Quarterly Board Meeting	-	106	77	-	\$ 183	-	-	-	-	\$ 183	100010/73100
1/18/18	1/18/18	2/1/18	Knoxville, TN	KSO Board Meeting	-	-	-	12	\$ 12	-	-	-	-	\$ 12	100010/73100
1/25/18	1/25/18	2/1/18	Knoxville, TN	Meeting at Home Federal Bank	-	-	-	2	\$ 2	-	-	-	-	\$ 2	100010/73100
2/12/18	2/14/18	2/22/18	Nashville, TN	President's Meeting and PHI THETA KAPPA Luncheon and Recognition Ceremony	-	612	148	76	\$ 836	-	-	-	-	\$ 836	100010/73100
2/15/18	2/16/18	1/31/18	Atlanta, GA	USG Momentum Summit	388	-	-	-	-	-	-	-	388	\$ 388	100010/73110
3/7/18	3/7/18	3/20/18	Knoxville, TN	Great School Partnership Meeting	-	-	-	3	\$ 3	-	-	-	-	\$ 3	100010/73210
3/9/18	3/17/18	3/29/18	Vienna and Prague	TnCIS Cultural Tour Director	1,503	745	729	293	\$ 719	-	-	-	2,551	\$ 3,270	100010/73420
3/19/18	3/19/18	3/29/18	Knoxville, TN	Knoxville Chamber Luncheon	-	-	-	2	\$ 2	-	-	-	-	\$ 2	100010/73100
4/11/18	4/11/18	4/26/18	Knoxville, TN	Meeting with Mayor	-	-	-	7	\$ 7	-	-	-	-	\$ 7	100010/73100
4/28/18	5/1/18	2/19/18	Dallas, TX	American Association of Community Colleges Annual Convention	434	844	224	1,149	\$ 2,651	-	-	-	-	\$ 2,651	100010/73210
5/10/18	5/10/18	5/22/18	Knoxville, TN	Knoxville Chamber Meeting	-	-	-	7	\$ 7	-	-	-	-	\$ 7	100010/73100
5/7/18	5/8/18	5/10/17	Nashville, TN	TBR President's Meeting	-	198	89	-	\$ 287	-	-	-	-	\$ 287	100010/73100
5/17/18	5/26/18	5/31/18	France and Germany	TnCIS Professional Development Trip	1,904	-	703	2,347	\$ 4,954	-	-	-	-	\$ 4,954	100010/73420
5/29/18	5/31/18	2/23/18	Oak Ridge, TN	TVC National Summit	-	-	-	266	\$ 266	-	-	-	-	\$ 266	100010/73100
6/4/18	6/6/18	3/30/18	Durham, NC	Member City Workshop	-	406	148	300	\$ 854	-	-	-	-	\$ 854	100010/73210
6/11/18	6/14/18	5/15/18	San Antonio, TX	SACSCOC Board Meeting	774	-	-	-	-	-	-	-	774	\$ 774	100010/73200
6/19/18	6/21/18	5/15/18	Cleveland, OH	Achieving the Dream Training	159	417	173	131	\$ 880	-	-	-	-	\$ 880	100010/73210
6/21/18	6/24/18	7/24/18	Boca Raton, FL	SREB Southern Region Education Board Teacher Preparation Commission	535	-	86	86	\$ 91	-	-	-	616	\$ 707	100010/73210
Total Travel Expenses for the President					\$ 7,636	\$ 5,709	\$ 3,240	\$ 6,062	\$ 16,897	\$ -	\$ -	\$ -	\$ 5,750	\$ 22,647	

Pellissippi State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code	
				Institutional	Foundation	Institutional	Foundation						
Weekly	7/20/17	Rotary Club of Knoxville	Pre-paid lunch to cover weekly Rotary meetings 7/1/17 to 6/30/2018.	\$ -	\$ -	\$ -	\$ -	\$ 528	\$ -	\$ 528	1 attendee 52 weeks	\$ 10.15	502010/74989
8/23/17	8/24/17	S. Walker for Full Service BBQ and Kroger	President's Blount County School Luncheon	\$ 80					\$ 80	\$ 80	7	\$ 11.43	100050/74984
10/2/17	11/14/17	Five Star Food Service	Messer Meeting	\$ 96					\$ 96	\$ 96	8	\$ 12.00	100010/74984
10/5/17	11/14/17	Five Star Food Service	WATE Meeting	\$ 52					\$ 52	\$ 52	4	\$ 13.00	100010/74984
10/11/17	11/14/17	Five Star Food Service	Blount Co Project Meeting with Architects	\$ 29					\$ 29	\$ 29	10	\$ 2.90	100010/74984
10/11/17	10/17/17	Café 4	Lunch Meeting with President of 1st TN Bank	\$ 32					\$ 32	\$ 32	3	\$ 10.67	100050/74984
10/31/17	11/30/17	Five Star Food Service	ORNL Meeting	\$ 91					\$ 91	\$ 91	7	\$ 13.00	100010/74984
11/20/17	5/5/34	Five Star Food Service	Refreshments for Dr. Cheek Lecture	\$ 150					\$ 150	\$ 150	20	\$ 7.50	100050/74984
2/2/18	2/20/18	UT Culinary Institute	Legislative Breakfast	\$ 918					\$ 918	\$ 918	54	\$ 17.00	100050/74984
4/9/18	4/17/18	Maple Street Biscuits	Humphreys Scholar Lunch w/Host	\$ 36					\$ 36	\$ 36	3	\$ 12.00	100050/74984
5/2/18	5/8/18	Aubrey's	Luncheon	\$ 19					\$ 19	\$ 19	2	\$ 9.50	100010/74984
5/4/18	5/10/18	Dunkin Donuts	Black Men of Merit Breakfast	\$ 17					\$ 17	\$ 17			100050/74984
6/22/18	6/27/18	Five Star Food Service	Knox Urban League Quarterly Meeting	\$ 540					\$ 540	\$ 540	30	\$ 18.00	100050/74984
6/25/18	6/29/18	Aubrey's	UCOR Luncheon	\$ 109					\$ 109	\$ 109	5	\$ 21.80	100010/74984
Total Business Meals and Hospitality Expenses for the President				\$ 2,169	\$ -	\$ -	\$ -	\$ 528	\$ -	\$ 2,697			

Pellissippi State Community College
Schedule C - Other Expenses for the President
For the Period July 1, 2017 to June 30, 2018

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/20/17	Rotary Club of Knoxville	Annual Membership Dues	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	502010/74989
8/24/17	The Advisory Board Company	Community College Forum Membership	\$ 28,100	\$ -	\$ -	\$ -	\$ -	\$ 28,100	100050/74480
Total Other Operating Expenses for the President			\$ 28,100	\$ -	\$ -	\$ 500	\$ -	\$ 28,600	



*Dyersburg State
Community College*
www.dsc.edu

Department of Internal Audit

1510 Lake Road, Dyersburg, TN 38024
Telephone (731) 286-3237

10/19/2018

Mr. Tom Griscom, Audit Committee Chair
Tennessee Board of Regents
1 Bridgestone Park
Nashville, Tennessee 37214

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Southwest Tennessee Community College for the fiscal year July 1, 2017 to June 30, 2018, as required by Tennessee Code Annotated, Title 49, Chapter 7, and Tennessee Board of Regents Policy 4:03:03:60. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls, except as noted in the observations described in the report.

I appreciate the courtesy and cooperation of the Southwest Tennessee Community College personnel during the review.

Sincerely,

Sandra Pruet
Director of Internal Audit
Dyersburg State Community College

CC: Dr. Tracy Hall, President Southwest Tennessee Community College
Anita Lockridge, STCC Vice President of Financial and Administrative Services
Charlotte Johnson, STCC Director of Internal Audit



*Dyersburg State
Community College*
www.dsc.edu

Department of Internal Audit

1510 Lake Road, Dyersburg, TN 38024

Telephone (731) 286-3237

**Southwest Tennessee Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2017 – June 30, 2018**

**Audit Conducted by
Dyersburg State Community College**

Office of Internal Audit

Southwest Tennessee Community College Audit of President's Expenses For the Fiscal Year July 1, 2017 – June 30, 2018

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Southwest Tennessee Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2017 – June 30, 2018

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Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7 and Tennessee Board of Regents (TBR) Policy 4:03:03:60, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2017 to June 30, 2018; to determine compliance with state statutes and TBR and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																																				
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																				
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2018:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$248,150</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$248,150</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">4,008</td> <td></td> <td></td> <td style="text-align: right;">4,008</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">10,800</td> <td></td> <td></td> <td style="text-align: right;">10,800</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">8,400</td> <td></td> <td></td> <td style="text-align: right;">8,400</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">1,728</td> <td></td> <td></td> <td style="text-align: right;">1,728</td> </tr> <tr> <td>Salary, Benefits & Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">273,086</td> <td style="text-align: right; border-top: 1px solid black;">00</td> <td style="text-align: right; border-top: 1px solid black;">00</td> <td style="text-align: right; border-top: 1px solid black;">273,086</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">6,679</td> <td></td> <td></td> <td style="text-align: right;">6,679</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">40,595</td> <td style="text-align: right;">2,183</td> <td></td> <td style="text-align: right;">42,778</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">12,128</td> <td></td> <td></td> <td style="text-align: right;">12,128</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">117,213</td> <td></td> <td></td> <td style="text-align: right;">117,213</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">2,329</td> <td></td> <td></td> <td style="text-align: right;">2,329</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">3,000</td> <td></td> <td></td> <td style="text-align: right;">3,000</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$455,030</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$2,183</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$457,213</td> </tr> </tbody> </table> <p>Additional Disclosures: Discretionary Allowance – The president received a discretionary spending allowance in the amount of \$4,008 for this fiscal year. Use of the allowance was not included in tests performed during the audit because it was paid as taxable income. Housing Allowance - The president was provided a housing allowance of \$900 per month. Other Allowances – The president was provided other allowances for cellular devices in the amount of \$1,728, which were paid as taxable income. Vehicle Allowance – The president was provided a vehicle allowance of \$700 per month.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$248,150	\$00	\$00	\$248,150	Discretionary Allowance	4,008			4,008	Housing Allowance	10,800			10,800	Vehicle Allowance	8,400			8,400	Other Allowances	1,728			1,728	Salary, Benefits & Other Payments	273,086	00	00	273,086	Travel (Schedule A)	6,679			6,679	Business Meals and Hospitality (Schedule B)	40,595	2,183		42,778	Other Expenses (Schedule C)	12,128			12,128	President's Office:					Salary and Benefits	117,213			117,213	Travel	2,329			2,329	Other Expenses	3,000			3,000	Total Expenses	\$455,030	\$2,183	\$00	\$457,213
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	<p>External Sources – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the president.</p> <p>The following schedules are included in this report:</p> <ul style="list-style-type: none"> • Exhibit A presents the President’s Expense Summary • Exhibit B presents the President’s Travel Expenses • Exhibit C presents the President’s Business Meal and Hospitality Expenses • Exhibit D presents the President’s Other Expenses
<p>Observations</p>	<p>Observations and Recommendations</p> <p>1. A TBR Board Meeting was hosted at the college in September 2017 and the corresponding expenses were not identified on the expense schedules.</p> <p>Expenses totaling \$36,852 were incurred for this TBR Board Meeting and have been added to Schedule B – “Meals and Hospitality Expenses for the President”. The expenses for this meeting were for the following types of items:</p> <ul style="list-style-type: none"> • Food • Entertainment • Flowers and decorations • Tents, chairs, table linens, etc. • Audio visual equipment • Transportation • Signage • Printing • Miscellaneous supplies <p>These expenses were paid out of Institutional and Foundation funds. No external sources of funding for this event were noted. As per the instructions for the President’s Expense report, these expenses are to be included in the report.</p> <p><i>Recommendation:</i> Management should ensure all expenses related to the hosting of a TBR Board Meeting in the future are included in the Quarterly President’s Expense Report.</p> <p>2. Some Travel, Meals and Hospitality and Other expenses were not identified on the expense schedules.</p> <p>In addition to the TBR Board Meeting charges that were added to Schedule B – Meals and Hospitality Expenses, the following adjustments were noted as part of this audit.</p> <ul style="list-style-type: none"> • Expenses and credits totaling (\$728.79) were not shown on Schedule A – Travel Expenses. This primarily consists of a refund for a duplicate hotel payment that was not posted, (\$776.16). • Expenses of \$175.50 were not shown on Schedule B – Meals and Hospitality Expenses. • Verizon charges of \$238 were not shown on Schedule C - Other Expenses. <p><i>Recommendation:</i> Accounting management should ensure that all charges made for the benefit of or at the request of the president are included in the report. A final review at year end is recommended to capture any late entries that are made through the accounting system.</p>

Questioned Costs	None	Recoveries	N/A
Conclusion	The objectives of the audit of the expenses of the Office of the President for Southwest Tennessee Community College for the fiscal year July 1, 2017 through June 30, 2018 were achieved. The audit revealed no statutory or policy violations and no material omissions from the expense reports or deficiencies in internal controls, except as noted in the observation regarding the hosting of the TBR Board Meeting. The supplemental schedules included with this report fairly represent the expenses of the president's office.		
Restriction on Use of Report	<i>This report is intended solely for the internal use of the Tennessee Board of Regents and Southwest Tennessee Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit and Southwest Tennessee Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i>		

**Southwest Tennessee Community College
Summary of the President's Expenses - Audited
For the Period July 1, 2017 to June 30, 2018**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 248,150	\$ -	\$ -	\$ -	\$ -	\$ 248,150
Discretionary Allowance		4,008					4,008
Housing Allowance		10,800					10,800
Vehicle Allowance		8,400					8,400
Other Allowances		1,728					1,728
Salary, Benefits & Other Payments		<u>273,086</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>273,086</u>
Travel	A	4,818		1,861			6,679
Business Meals and Hospitality	B	5,926		34,669	2,183		42,778
Other Expenses	C	10,421		1,707			12,128
Total Expenses for the President		<u>294,250</u>	<u>-</u>	<u>38,238</u>	<u>2,183</u>	<u>-</u>	<u>334,671</u>
President's Office:							
Salary and Benefits (2 FTE)		117,213					117,213
Travel		284		2,045			2,329
Other Expenses				3,000			3,000
		<u>117,497</u>	<u>-</u>	<u>5,045</u>	<u>-</u>	<u>-</u>	<u>122,542</u>
Total Expenses		<u>\$ 411,747</u>	<u>\$ -</u>	<u>\$ 43,283</u>	<u>\$ 2,183</u>	<u>\$ -</u>	<u>\$ 457,213</u>

Additional Disclosures:

Other Allowances - The President is provided other spending allowances of \$144 monthly for a cellular device.

Discretionary Allowances - The President is provided other spending allowances of \$334 monthly for discretionary use.

Housing - The President is provided a housing allowance of \$900 per month.

Vehicle - The President is provided a vehicle allowance of \$700 per month.

TBR Meeting Expenses – The Southwest Tennessee Community College hosted the Tennessee Board of Regents quarterly meeting in September 2017. Expenses for this meeting, totaling \$36,852, were recorded in the Business Meals and Hospitality line above and are detailed on Supplemental Schedule B, Business Meals and Hospitality Expenses.

External Sources - This report includes the disclosure of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.

Report Objective: In accordance with TCA 49-14-104, this is a report of expenses made by, at the direction of, or for the benefit of the president for the period and includes expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees, licenses and royalty funds, and other such funds that would not be included in the operating budget for the president's office for the period indicated. This summary report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.

Southwest Tennessee Community College
Schedule A - Travel Expenses for the President - Audited
For the Period July 1, 2017 to June 30, 2018

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
10/18/17	10/22/17	10/6/17	Baltimore, MD	Thomas Lakin Institute for Mentored Leadership	597	716	242	-	1,555					1,555	10000/73200
11/13/17	11/14/17	11/17/17	Murfreesboro, TN	TBR President Retreat	-	151	77	-	228					228	10000/73100
4/28/18	5/1/18	11/17/17	Dallas, TX	AACC 98th Annual Convention	61	844	224	1,025	2,154					2,154	10000/73200
12/3/17	12/5/17	11/22/17	Dallas, TX	2017 SACSCOC-Annual Meeting	90	320	160	625	250		945			1,195	10000/73200 & 25500/73400
2/20/18	2/23/18	12/12/17	Nashville, TN	ATD Conference		709	207				916			916	25550/73100
3/13/18	3/15/18	1/24/18	Nashville, TN	Tennessee College Association 2018 Annual Mtg.				100	100					100	10000/73100
2/12/18	2/13/18	2/23/18	Nashville, TN	TBR Meeting		157	89		246					246	10000/73100
5/7/18	5/8/18	6/6/18	Nashville, TN	Chancellor/President Meeting		198	88		286					286	10000/73100
Total Travel Expenses for the President					748	3,096	1,085	1,750	4,818	-	1,861	-	-	6,679	

Southwest Tennessee Community College
 Schedule B - Business Meals & Hospitality Expenses for the President - Audited
 For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/7/17	7/20/17	The Taste	THEC Visit	\$ 60					\$ 60	20	\$ 3.00	10000/74490
7/17/17	7/20/17	The Taste	Event Meeting	12					12	3	4.00	10000/74490
7/17/17	7/20/17	The Taste	Lunch Meeting	21					21	2	10.50	10000/74490
7/17/17	7/31/17	The Taste	Event Meeting	4					4	2	2.00	10000/74490
7/21/17	7/31/17	The Taste	Interview with VPIE candidate	28					28	2	14.00	10000/74490
9/21/17 - 9/22/17	9/20/17	Charles Fleming Band	Entertainment for TBR Board Meeting			1,500			1,500			40010/74490
9/21/17 - 9/22/17	9/20/17	Ritzee Florist & Interior Design	Decorations for TBR Board Meeting			525			525			40010/74530
9/21/17 - 9/22/17	9/21/17	Hog Wild Real Memphis BBQ	TBR Dinner and Reception - Board Meeting			9,404			9,404			40010/74525
9/21/17 - 9/22/17	9/21/17	Gary Escoes Atomic Dance Machine	Entertainment for TBR Board Meeting			2,000			2,000			40010/74490
9/21/17 - 9/22/17	9/22/17	Employee Reimbursemt - FB	Flowers and Decorations TBR Board Meeting			185			185			40010/74530
9/21/17 - 9/22/17	9/28/17	OfficeScapesDirect	Decorations for TBR Board Meeting			777			777			40010/74530
9/21/17 - 9/22/17	9/28/17	Employee Reimbursemt - JB	Supplies - Hospitality Suite TBR Board Meeting			39			39			40010/74530
9/21/17 - 9/22/17	9/28/17	Cordova International Farmer's Market	Food TBR Board Meeting			41			41			40010/74530
9/21/17 - 9/22/17	9/28/17	Cordova International Farmer's Market	Food TBR Board Meeting			71			71			40010/74530
9/21/17 - 9/22/17	9/28/17	Kroger	Food TBR Board Meeting			279			279			40010/74530
9/21/17 - 9/22/17	9/28/17	Kroger	Food TBR Board Meeting			125			125			40010/74530
9/21/17 - 9/22/17	9/28/17	Sam's Club Direct	Food TBR Board Meeting			308			308			40010/74530
9/21/17 - 9/22/17	9/28/17	Sam's Club Direct	Food TBR Board Meeting			279			279			40010/74530
9/21/17 - 9/22/17	9/28/17	Natl Civil Rights Museum	Dinner and Tour TBR Board Meeting			3,189			3,189			40010/74630
9/21/17 - 9/22/17	9/29/17	Signs Now	Directional Signage for TBR Board Meeting			442			442			40010/74530
9/21/17 - 9/22/17	9/29/17	STCC Printing	Printing for TBR Board Meeting			1,424			1,424			40010/74130
9/21/17 - 9/22/17	9/30/17	Motor Pool	Transportation TBR Board Meeting			231			231			40010/73920
9/21/17 - 9/22/17	10/5/17	Employee Reimbursement - SL	Food TBR Board Meeting - Hospitality Room			76			76			40010/74525
9/21/17 - 9/22/17	10/5/17	Hicks Convention Services	Chairs, Tent, Supplies for TBR Board Meeting			2,144			2,144			40010/74630
9/21/17 - 9/22/17	10/9/17	Ben E. Keith Foods	Food TBR Board Meeting			1,096			1,096			40010/74525
9/21/17	10/9/17	Hog Wild Real Memphis BBQ	TBR Dinner and Reception - Board Meeting					2,022	2,022			40010/74530
9/21/17	10/9/17	Employee Reimbursement - SL	TBR Hospitality Room - Board Meeting					161	161			40010/74630
9/21/17 - 9/22/17	10/11/17	TN Tech University	AV Eqpt for TBR Board Meeting			4,700			4,700			40010/74490
9/21/17 - 9/22/17	10/13/17	The Taste	TBR Breakfast and Lunch - Board Meeting			2,211			2,211			40010/74490
9/21/17 - 9/22/17	11/1/17	M&M Rentals	Linens and China for TBR Board Meeting Luncheon			3,597			3,597			40010/74630
9/21/17 - 9/22/17	2/2/18	The Taste	Beverages for TBR Board Meeting			25			25			40010/74490
		Subtotal TBR Board Meeting				34,669	2,183		36,852			Subtotal
10/9/17	11/6/17	The Taste	TBR External Affairs Meeting	45					45	15	3.00	10000/74490
10/17/17	11/6/17	The Taste	MMDC Board Meeting	60					60	20	3.00	10000/74490
11/6/17	11/7/17	Latorya Brown	Lunch Meeting	18					18	2	9.00	10000/74490
4/18/18	4/19/18	YMG Enterprises LLC	Facilitator of President's Retreat	5,000					5,000	11	454.55	10000/74490
4/25/18	5/15/18	The Taste	TBR Executive Staff Meeting	38					38	11	3.45	10000/74490
4/25/18	5/25/18	One & Only BBQ	TBR Executive Staff Meeting	130					130	11	11.81	10000/74490
4/20/18	5/25/18	The Taste	Strategic Planning Retreat	307					307	15	20.45	10000/74490
6/13/18	6/26/18	The Taste	Lunch meeting	28					28	7	4.00	10000/74490
6/14/18	6/30/18	The Taste	Lunch meeting	18					18	2	9.00	10000/74490
6/28/18	6/30/18	The Taste	Executive Staff Leadership Training	157					157	14	11.21	10000/74490
Total Business Meals and Hospitality Expenses for the President				\$ 5,926	\$ -	\$ 34,669	\$ 2,183	\$ -	\$ 42,778			

**Southwest Tennessee Community College
Schedule C - Other Expenses for the President - Audited
For the Period July 1, 2017 to June 30, 2018**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
6/23/17	Verizon Wireless	Wireless device	\$ 34				\$ 34	10000/74296	
7/12/17	Verizon Wireless	Wireless device	34				34	10000/74296	
7/31/17	Intercompany charge	Postage	1				1	10000/74230	
8/2/17	Verizon Wireless	Wireless device	34				34	10000/74296	
9/11/17	Verizon Wireless	Wireless device	34				34	10000/74296	
9/29/17	Commercial Appeal	Subscription 6 months	114				114	10000/74480	
9/29/17	Intercompany charge	Printshop for Sept 1-3	14				14	10000/74130	
10/16/17	Verizon Wireless	Wireless device	34				34	10000/74296	
10/23/17	Staples Business Advantage	Office Supplies	152				152	10000/74520	
11/7/17	Latorya Brown	Office Supplies	4				4	10000/74530	
11/14/17	Staples Business Advantage	Office Supplies	44				44	10000/74520	
11/23/17	Verizon Wireless	Wireless device	34				34	10000/74296	
12/1/17	Verizon Wireless	Wireless device	34				34	10000/74296	
12/21/17	Bankcard Center	Holiday Open House	143				143	10000/74530	
12/31/17	Intercompany charge	Postage	8				8	10000/74230	
1/30/18	Intercompany charge	Printshop for 12/1/17-1/31/18	15				15	10000/74130	
1/31/18	Intercompany charge	Postage	1				1	10000/74230	
1/31/18	Verizon Wireless	Wireless device	34				34	10000/74296	
2/7/18	Gallery Collection	Printing Holiday cards			1,707		1,707	60000/74120	
2/9/18	Holiday Flowers	Congratulations flowers to recipient of Arthur S.Holmon Lifetime Achievement Award	110				110	10000/74986	
2/16/18	Memphis Business Journal	Subscription 1 year	80				80	10000/74480	
2/23/18	Best Rubber Stamp, Inc.	Office Supplies	48				48	10000/74520	
2/28/18	Verizon Wireless	Wireless device	34				34	10000/74296	
3/13/18	St Columba Episcopal Conference & Retreat Center	Senior Staff Retreat	240				240	10000/74630	
3/16/18	Aquila R.Phillips	Office Supplies	174				174	10000/74520	
3/23/18	Staples Business Advantage	Office Supplies	79				79	10000/74520	
3/31/18	Verizon Wireless	Wireless device	34				34	10000/74296	
4/9/18	NaBita	Training Costs for Beta Team	2,745				2,745	10000/74830	
4/9/18	Staples Business Advantage	Office Supplies	206				206	10000/74520	
4/13/18	Staples Business Advantage	Office Supplies	71				71	10000/74520	
4/13/18	Commercial Appeal	Subscription 6 months	104				104	10000/74480	
4/13/18	TShirt Champions Awards	Award Luncheon Plaques	115				115	10000/74762	
4/30/18	Intercompany charge	Postage	9				9	10000/74230	
4/30/18	Verizon Wireless	Wireless device	34				34	10000/74296	
5/8/18	Staples Business Advantage	Office Supplies	279				279	10000/74520	
5/31/18	Intercompany charge	Postage	8				8	10000/74230	
5/31/18	Verizon Wireless	Wireless device	34				34	10000/74296	
6/7/18	Leadership Memphis	Executive class tuition	4,500				4,500	10000/74480	
6/15/18	Staples Business Advantage	Office Supplies	135				135	10000/74520	
6/15/18	Staples Business Advantage	Office Supplies	38				38	10000/74520	
6/29/18	Staples Business Advantage	Office Supplies	260				260	10000/74520	
6/29/18	Staples Business Advantage	Office Supplies	258				258	10000/74520	
6/29/18	Staples Business Advantage	Office Supplies	25				25	10000/74520	
6/30/18	Verizon Wireless	Wireless device	34				34	10000/74296	
Total Other Operating Expenses for the President			\$ 10,421		\$ 1,707		\$ 12,128		

**Tennessee Board of
Regents Audit Committee
November 13, 2018**

Unaudited

Cleveland State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2017 to June 30, 2018

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 219,422	\$ -	\$ -	\$ -	\$ -	\$ 219,422
Bonus Payments		15,098	-	-	-	-	15,098
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>249,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>249,320</u>
Travel	A	3,530	-	224	-	-	3,755
Business Meals and Hospitality	B	5,448	503	-	560	-	6,511
Other Expenses	C	1,129	1,811	553	-	-	3,493
Total Expenses for the President		<u>259,427</u>	<u>2,314</u>	<u>778</u>	<u>560</u>	<u>-</u>	<u>263,078</u>
President's Office:							
Salary and Benefits (2 FTE)		86,847	-	-	-	-	86,847
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		-	-	-	-	-	-
		<u>86,847</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,847</u>
Total Expenses		<u>\$ 346,273</u>	<u>\$ 2,314</u>	<u>\$ 778</u>	<u>\$ 560</u>	<u>\$ -</u>	<u>\$ 349,925</u>

Additional Disclosures:

Bonus Payments – The President was authorized for and received a bonus payment during the period of \$15,098.00.

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2015 was \$36,909.50. Maintenance costs for the vehicles are recorded in Org Code 331013. There were no maintenance costs at all for this vehicle until 1/13/17 as all maintenance was covered under the vehicle's warranty for the first 2 years.

Other Allowances - The President is allowed, but has declined a spending allowances of \$40/month for a cell phone stipend.

External Sources - This report includes the disclosure of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.

Report Objective: In accordance with TCA 49-14-104, this is a report of expenses made by, at the direction of, or for the benefit of the president for the period and includes expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees, licenses and royalty funds, and other such funds that would not be included in the operating budget for the president's office for the period indicated. This summary report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.

Cleveland State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
8/8/17	8/9/17	8/10/17	Nashville, TN	Presidents' Meeting/FOCUS Financial Taskforce Mtg		\$ 177	\$ 29		\$ 206					\$ 206	100001/73100
9/20/17	9/21/18	10/3/17	Memphis, TN	TBR Quarterly Presidents' Meeting		\$ 402	\$ 29		\$ 431					\$ 431	100001/73100
10/25/17	10/29/17	11/3/17	Seattle, WA	Pathways Institute-ground transportation for the group of 6 from CLSCC	\$ 224						\$ 224			\$ 224	200002/73200
10/25/17	10/29/17	11/3/17	Seattle, WA	Delta flight cancellation fee	\$ 200				\$ 200					\$ 200	100001/73200
11/13/17	11/14/17	11/17/17	Murfreesboro, TN	TBR Presidents' Retreat		\$ 151	\$ 9		\$ 160					\$ 160	100001/73100
<i>Trip to Dallas for AACC Convention</i>															
4/28/18	5/1/18	2/20/18	Dallas, TX	Amer.Assoc. of Community Colleges-- Annual Convention				\$ 1,005	<i>a</i> \$ 1,005					\$ 1,005	100001/73200
4/28/18	5/1/18	5/3/18	Dallas, TX	Amer.Assoc. of Community Colleges-- Annual Convention	\$ 475	\$ 562	\$ 80	\$ 27	<i>b</i> \$ 1,145					\$ 1,145	100001/73200
<i>SUBTOTAL Trip to Dallas for AACC Convention</i>															
					<i>\$ 475</i>	<i>\$ 562</i>	<i>\$ 80</i>	<i>\$ 1,032</i>	<i>\$ 2,150</i>						
6/10/18	6/12/18	6/19/18	Asheville, NC	Comm.Colleges of Appalachia Annual Conference		\$ 337	\$ 47		\$ 384					\$ 384	100001/73200
Total Travel Expenses for the President					\$ 900	\$ 1,629	\$ 194	\$ 1,032	# \$ 3,530	\$ -	\$ 224	\$ -	\$ -	\$ 3,755	

a Conference Registration Fee
b Parking

Cleveland State Community College
Cleveland State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/27/17	8/3/17	Tasteful Gatherings	President's Cabinet Retreat	\$ 179					\$ 179	15	\$ 11.95	100001/74495
7/27/17	8/31/17	Wal Mart	President's Cabinet Retreat	\$ 45					\$ 45	15	\$ 3.02	100001/74495
			<i>SUBTOTAL President's Cabinet Retreat</i>	<i>\$ 225</i>					<i>\$ 225</i>	<i>15</i>	<i>\$ 15</i>	
8/15/17	8/17/17	Tasteful Gatherings	In-Service breakfast	1,494					1,494	188	\$ 7.95	100001/74495
8/21/17	8/25/17	Tasteful Gatherings	campus eclipse party	\$ 125					\$ 125	125	\$ 1.00	100001/74495
8/27/17	9/7/17	Tasteful Gatherings	Reception for Presidential Honors Students	\$ 587					\$ 587	25	\$ 23.48	100001/74495
9/5/17	9/6/17	Tasteful Gatherings	refreshments for Town Hall mtg for employees		\$ 40				\$ 40	40	\$ 1.00	N/A
10/4/17	10/10/17	Tasteful Gatherings	Reception for employees & dignitaries to acknowledge receipt of new grant for Veteran-students	\$ 100					\$ 100	60	\$ 1.67	100001/74495
11/3/17	11/10/17	Tasteful Gatherings	Phi Theta Kappa bash for fall semester adult students	\$ 105					\$ 105	150	\$ 0.70	100001/74495
11/8/17	11/3/17	McMinn Co. Economic Dev. Authority	Salute to Industry APEX Awards Luncheon	\$ 25					\$ 25	1	\$ 25.00	100001/74480
11/29/17	12/1/17	Tasteful Gatherings	refreshments for Town Hall mtg for employees		\$ 22				\$ 22	40	\$ 0.54	N/A
12/9/17	12/15/17	Tasteful Gatherings	Holiday party at president's home for cabinet, deans, directors, Foundation Executive & Steering Committees	\$ 405					\$ 405	30	\$ 13.50	100001/74495
12/21/17	1/22/18	Dr. Wm. Seymour	Reimb for lunch with outgoing VP of Finance	\$ 66					\$ 66	4	\$ 16.44	100001/74495
1/3/18	1/24/18	Tasteful Gatherings	In-Service breakfast	\$ 1,494					\$ 1,494	188	\$ 7.95	100001/74495
1/23/18	1/22/18	Cleveland/Bradley Chamber of Commerce	annual meeting			\$ 400			\$ 400	8	\$ 50.00	N/A
1/24/18	1/25/18	Tasteful Gatherings	refreshments for Town Hall mtg for employees		\$ 41				\$ 41	40	\$ 1.04	N/A
1/26/18	1/30/18	Tasteful Gatherings	Pathways discussion with SE KY Tech & Community College	\$ 126					\$ 126	12	\$ 10.50	100001/74495
2/2/18	1/26/18	Athens Area Chamber of Commerce	annual meeting			\$ 60			\$ 60	2	\$ 30.00	N/A
2/6/18	2/8/18	Polk Co. Chamber of Commerce	annual meeting			\$ 100			\$ 100	4	\$ 25.00	N/A
2/15/18	2/20/18	Tasteful Gatherings	mtg with TN Promise Mentors to provide program info	\$ 260					\$ 260	50	\$ 5.21	100001/74495
2/15/18	2/20/18	Dr. Wm. Seymour	Reimb for lunch for closing plans of donor estate	\$ 77					\$ 77	4	\$ 19.24	100001/74495
2/21/18	3/1/18	Dr. Wm. Seymour	capital campaign lunch mtg	\$ 21					\$ 21	2	\$ 10.28	100001/74495
2/23/18	3/1/18	Tasteful Gatherings	Executive Committee Mtg-Vital Center	\$ 99					\$ 99	6	\$ 16.50	100001/74495
2/23/18	3/1/18	Tasteful Gatherings	refreshments for Town Hall mtg for employees	\$ 26					\$ 26	40	\$ 0.64	100001/74495
2/26/18	3/1/18	Dr. Wm. Seymour	capital campaign lunch mtg	\$ 23					\$ 23	2	\$ 11.39	100001/74495
3/6/18	2/8/18	United Way of the Ocoee Region	annual meeting		\$ 400				\$ 400	8	\$ 50.00	N/A
3/21/18	3/27/18	Tasteful Gatherings	refreshments for Town Hall mtg for employees	\$ 23					\$ 23	40	\$ 0.59	100001/74495
4/9/18	4/16/18	Dr. Wm. Seymour	Reimb for lunch with atty & Foundation Director regarding donor estate	\$ 38					\$ 38	3	\$ 12.61	100001/74495
4/18/18	4/25/18	Tasteful Gatherings	refreshments for Town Hall mtg for employees	\$ 41					\$ 41	50	\$ 0.83	100001/74495
5/2/18	5/4/18	Tasteful Gatherings	lunch mtg with TBR staff regarding upcoming TBR qty mtg to be held at CSCC	\$ 67					\$ 67	6	\$ 11.08	100001/74495
5/21/18	6/7/18	Dr. Wm. Seymour	Reimb for Mainstreet Cleveland lunch mtg	\$ 22					\$ 22	2	\$ 11.00	100001/74495
Total Business Meals and Hospitality Expenses for the President				\$ 5,448	\$ 503	\$ -	\$ 560	\$ -	\$ 6,511			

Cleveland State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code					
			Institutional	Foundation	Institutional	Foundation								
7/13/17	1st TN Visa-Don Ledford Automotive	full service-preventive maintenance			\$	553	\$	553	331013/74310					
8/3/17	Shell	fuel	\$	72			\$	72	100001/75210					
8/30/17	Shell	fuel	\$	144			\$	144	100001/75210					
10/5/17	Shell	fuel	\$	62			\$	62	100001/75210					
11/2/17	Shell	fuel	\$	130			\$	130	100001/75210					
11/16/17	Quality Lapel Pins, Inc.	2 designs-200 pins		\$	433		\$	433	N/A					
12/5/17	Shell	fuel	\$	94			\$	94	100001/75210					
	<i>Portrait of President</i>													
10/2/17	Carrie Workman Photography	headshot session & 20x24 print		\$	325		\$	325	N/A					
10/6/17	Carrie Workman Photography	headshot session & 20x24 print		\$	150		\$	150	N/A					
10/24/17	Carrie Workman Photography	headshot session & 20x24 print		\$	412		\$	412	N/A					
11/3/17	Creative Custom Works	framing		\$	116		\$	116	N/A					
11/6/17	Trophies Unlimited	1x4 brass plate & engraving		\$	15		\$	15	N/A					
	<i>SUBTOTAL Portrait of President</i>			\$	<i>1,018</i>		\$	<i>1,018</i>	N/A					
1/9/18	Shell	fuel	\$	61			\$	61	100001/75210					
1/29/18	Shell	fuel	\$	55			\$	55	100001/75210					
3/8/18	Shell	fuel	\$	61			\$	61	100001/75210					
4/3/18	Shell	fuel	\$	116			\$	116	100001/75210					
4/16/18	Tasteful Gatherings	gift cards for TN Promise mentors		\$	360		\$	360	N/A					
5/3/18	Shell	fuel	\$	116			\$	116	100001/75210					
6/5/18	Shell	fuel	\$	145			\$	145	100001/75210					
6/30/18	Shell	fuel	\$	74			\$	74	100001/75210					
Total Other Operating Expenses for the President			\$	1,129	\$	1,811	\$	553	\$	-	\$	-	\$	3,493

Columbia State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2017 to June 30, 2018

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 233,478	\$ -	\$ -	\$ -	\$ -	\$ 233,478
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		523	-	-	-	-	523
Salary, Benefits & Other Payments		<u>248,801</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>248,801</u>
Travel	A	11,441	375	-	-	-	11,816
Business Meals and Hospitality	B	9,900	-	-	-	-	9,900
Other Expenses	C	250	-	-	-	-	250
Total Expenses for the President		<u>270,391</u>	<u>375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>270,766</u>
President's Office:							
Salary and Benefits (2 FTE)		118,443	-	-	-	-	118,443
Travel		60	-	-	-	-	60
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		47,865	550	-	525	-	48,940
		<u>166,367</u>	<u>550</u>	<u>-</u>	<u>525</u>	<u>-</u>	<u>167,442</u>
Total Expenses		<u>\$ 436,758</u>	<u>\$ 925</u>	<u>\$ -</u>	<u>\$ 525</u>	<u>\$ -</u>	<u>\$ 438,208</u>

Additional Disclosures:

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2015 was \$39,974.40. Costs to maintain the vehicle are paid by the college and totaled \$0 (Organization Code 419001) for the period.

Other Allowances - The President is provided other spending allowances of \$45 per month for cell phone paid to vendor.

Report Objective: In accordance with TCA 49-14-104, this is a report of expenses made by, at the direction of, or for the benefit of the president for the period and includes expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees, licenses and royalty funds, and other such funds that would not be included in the operating budget for the president's office for the period indicated. This summary report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.

Columbia State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
8/30/17	8/30/17	9/5/17	Columbia, TN	Maury Co. mayors' lunch	\$ 20	-	\$ -	\$ 15	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ 35	100001-73100
9/16/17	9/16/17	8/10/17	Franklin, TN	Heritage Foundation	-	-	-	375	-	375	-	-	-	375	1003-73100
9/22/17	9/25/17	8/30/17	New York, NY	COMBASE 2017 conference	-	-	-	450	450	-	-	-	-	450	100001-73200
9/22/17	9/25/17	10/23/17	New York, NY	COMBASE 2017 conference	136	706	151	-	993	-	-	-	-	993	100001-73200
9/22/17	9/25/17	10/25/17	New York, NY	COMBASE 2017 conference	339	-	-	-	339	-	-	-	-	339	100001-73200
9/18/17	9/20/17	10/23/17	Denver, CO	Williamson Inc	-	-	44	-	44	-	-	-	-	44	100001-73200
11/13/17	11/14/17	11/20/17	Murfreesboro, TN	TBR President's Retreat	-	151	-	-	151	-	-	-	-	151	100001-73100
11/14/17	11/14/17	11/8/17	Williamson, TN	Williamson, Inc Chamber Celebration Event	-	-	-	85	85	-	-	-	-	85	100001-73100
12/3/17	12/5/17	12/13/17	Nashville, TN	TBR Search Committee Meeting	-	-	54	-	54	-	-	-	-	54	100001-73100
12/13/17	12/13/17	12/20/17	Nashville, TN	Complete TN Lunch Meeting	25	-	-	-	25	-	-	-	-	25	100001-73100
1/25/18	1/25/18	1/8/18	Columbia, TN	Maury County Chamber & Econ Alliance	-	-	-	55	55	-	-	-	-	55	100001-73100
2/9/18	2/9/18	1/31/18	Columbia, TN	Maury County Chamber & Econ Alliance	-	-	-	15	15	-	-	-	-	15	100001-73100
2/1/18	2/4/18	2/7/18	New Orleans, LA	COMBASE Board of Directors meeting	76	-	-	-	76	-	-	-	-	76	100001-73200
2/1/18	2/4/18	2/21/18	New Orleans, LA	COMBASE Board of Directors meeting	133	729	117	-	979	-	-	-	-	979	100001-73200
2/12/18	2/13/18	3/5/18	Nashville, TN	TBR President's Meeting	8	198	37	-	243	-	-	-	-	243	100001-73100
3/14/18	3/14/18	1/24/18	Nashville, TN	TCA Annual Meeting	-	-	-	100	100	-	-	-	-	100	100001-73100
3/14/18	3/14/18	3/21/18	Nashville, TN	TCA Annual Meeting	12	-	-	-	12	-	-	-	-	12	100001-73100
4/28/18	5/1/18	3/12/18	Dallas, TX	AACC Convention	-	-	-	945	945	-	-	-	-	945	100001-73400
4/29/18	5/1/18	4/9/18	Dallas, TX	AACC Convention	362	-	-	-	362	-	-	-	-	362	100001-73400
4/29/18	5/1/18	5/16/18	Dallas, TX	AACC Convention	211	562	100	-	874	-	-	-	-	874	100001-73400
5/17/18	5/26/18	5/9/18	France/Germany	Prof Development for TnCiS	1,806	-	-	2,200	4,006	-	-	-	-	4,006	200005-73200
5/17/18	5/26/18	6/13/18	France/Germany	Prof Development for TnCiS	-	-	448	-	448	-	-	-	-	448	100001-73200
6/19/18	6/21/18	7/11/18	Cleveland, OH	Achieving the Dream Event	85	417	92	-	594	-	-	-	-	594	220014-73400
6/19/18	6/21/18	7/23/18	Cleveland, OH	Achieving the Dream Event	556	-	-	-	556	-	-	-	-	556	
Total Travel Expenses for the President					\$ 3,770	\$ 2,764	\$ 1,042	\$ 4,240	\$ 11,441	\$ 375	\$ -	\$ -	\$ -	\$ 11,816	

Columbia State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/1/17	10/9/17	Jim-N-Nick's	PSL/SGA Picnic	\$ 1,010	\$ -	\$ -	\$ -	\$ -	\$ 1,010	30	\$ 33.67	100004-74501
10/13/17	10/23/17	Cheryl Casner	Seach Committee - VP Academic Affairs	15	-	-	-	-	15	13	\$ 1.12	200001-74501
10/20/17	10/30/17	Buckhead Coffeehouse	Leadership Council Meeting	72	-	-	-	-	72			100004-74501
10/20/17	10/23/17	Square Market Café	Leadership Council Meeting	458	-	-	-	-	458			100004-74501
10/20/17	11/13/17	Kroger	Leadership Council Meeting	18	-	-	-	-	18			100004-74501
				548	-	-	-	-	548	25	\$ 21.91	
11/2/17	11/13/17	Janet Smith	Dinner with VP Academic Affairs candidate 1	22	-	-	-	-	22	2	\$ 10.83	200001-74501
11/6/17	11/13/17	Janet Smith	Dinner with VP Academic Affairs candidate 2	41	-	-	-	-	41	2	\$ 20.68	200001-74501
11/8/17	11/13/17	Janet Smith	Dinner with VP Academic Affairs candidate 3	31	-	-	-	-	31	2	\$ 15.70	200001-74501
2/13/17	12/4/17	Jackson State CC	Phi Theta Kappa lunch	850	-	-	-	-	850	6	\$ 141.67	100004-74501
12/8/17	12/8/17	Hobby Lobby	Holiday Party	49	-	-	-	-	49			100004-74500
12/8/17	12/13/17	Buckhead Coffeehouse	Holiday Party	180	-	-	-	-	180			100004-74501
12/8/17	12/6/17	Chick-Fil-A	Holiday Party	249	-	-	-	-	249			100004-74501
12/8/17	1/3/18	Walmart	Holiday Party	47	-	-	-	-	47			100004-74501
				524	-	-	-	-	524	55	\$ 9.53	
12/16/17	12/13/17	Christy's 6th St Restaurant	Commencement Reception	489	-	-	-	-	489			100004-74501
12/16/17	12/18/17	Kroger	Commencement Reception	31	-	-	-	-	31			100004-74501
12/16/17	12/20/17	Yates, Betty	Commencement Reception	50	-	-	-	-	50			100004-74630
12/16/17	1/3/18	Walmart	Commencement Reception	22	-	-	-	-	22			100004-74500
12/16/17	1/3/18	Best Cleaners of Columbia LLC	Commencement Reception	20	-	-	-	-	20			100004-74490
				611	-	-	-	-	611	60	\$ 10.19	
12/18/17	12/13/17	Trina Berrios	Leadership Council Retreat	549	-	-	-	-	549			100004-74501
12/18/17	12/18/17	Kroger	Leadership Council Retreat	13	-	-	-	-	13			100004-74501
12/18/17	12/20/17	Castner, Cheryl	Leadership Council Retreat	22	-	-	-	-	22			100004-74501
12/18/17	12/20/17	Yates, Betty	Leadership Council Retreat	51	-	-	-	-	51			100004-74501
				635	-	-	-	-	635	55	\$ 11.54	
1/26/18	1/4/18	Christy's 6th Street Restaurant	Legislative Breakfast	676	-	-	-	-	676			fund 820021-21000
1/26/18	1/24/18	Christy's 6th Street Restaurant	Legislative Breakfast	1,577	-	-	-	-	1,577			fund 820021-21000
1/26/18	1/23/18	Walmart	Legislative Breakfast	45	-	-	-	-	45			fund 820021-21000
1/26/18	1/24/18	Walmart	Legislative Breakfast	45	-	-	-	-	45			fund 820021-21000
1/26/18	2/19/18	Doris Flowers and Gifts	Legislative Breakfast	125	-	-	-	-	125			fund 820021-21000
1/26/18	3/5/18	Best Cleaners of Columbia LLC	Legislative Breakfast	440	-	-	-	-	440			fund 820021-21000
				2,909	-	-	-	-	2,909	120	\$ 24.24	
2/23/18	2/28/18	Yates, Betty	Leadership Council Meeting	85	-	-	-	-	85	25	\$ 3.42	100004-74501
2/26/18	3/5/08	Janet Smith	Cabinet Meeting	35	-	-	-	-	35	7	\$ 4.99	100004-74501
4/13/18	4/23/18	Yates, Betty	Leadership Council Meeting	14	-	-	-	-	14	23	\$ 0.63	100004-74501
4/23/18	5/7/18	Buckhead Coffee and Catering LLC	Seach Committee - VP Academic Affairs	74	-	-	-	-	74	9	\$ 8.22	200001-74501
Future dates	4/25/18	Staples Business Advantage	Coffee creamer for future events	2	-	-	-	-	2	18	\$ 0.12	100004-74501
Future dates	5/7/18	Kroger	Coffee and water for future events	29	-	-	-	-	29	18	\$ 1.62	100004-74501
4/27/18	5/7/18	Lowe's Home Improvement	Honors and Awards Convocation	115	-	-	-	-	115			100004-74501
4/27/18	4/30/18	Market Square Café	Honors and Awards Convocation	1,011	-	-	-	-	1,011			100004-74501
4/27/18	5/2/18	Windmill Bakery and Coffee Shop	Honors and Awards Convocation	104	-	-	-	-	104			100004-74501
4/27/18	5/23/18	Buckhead Coffee and Catering LLC	Honors and Awards Convocation	252	-	-	-	-	252			100004-74501
				1,482	-	-	-	-	1,482	225	\$ 6.59	
5/5/18	5/23/18	Kroger	PLS Graduation Reception	20	-	-	-	-	20			100004-74500
5/5/18	5/23/18	Kroger	PLS Graduation Reception	10	-	-	-	-	10			100004-74501
5/5/18	5/9/18	Casner, Cheryl	PLS Graduation Reception	48	-	-	-	-	48			100004-74630
5/5/18	5/14/18	Al Dente Catering LLC	PLS Graduation Reception	510	-	-	-	-	510			100004-74501
				588	-	-	-	-	588	70	\$ 8.41	
5/3/18	5/7/18	Janet Smith	Dinner VP Academic Affairs Candidate	53	-	-	-	-	53	2	\$ 26.38	200001-74501
5/11/18	5/14/18	Casner, Cheryl	SGA Officers lunch	41	-	-	-	-	41	6	\$ 6.80	100004-74501
6/11/18	6/6/18	Dominos Pizza	MASH event	100	-	-	-	-	100	34	\$ 2.94	100004-74501
6/25/18	6/27/18	Janet Smith	Meeting with Southcentral KY Comm & Tech College	165	-	-	-	-	165			100004-74501
6/25/18	6/27/18	Yates, Betty	Meeting with Southcentral KY Comm & Tech College	34	-	-	-	-	34			100004-74501
				199	-	-	-	-	199	14	\$ 14.22	
				-	-	-	-	-	-			
Total Business Meals and Hospitality Expenses for the President				\$ 9,900	\$ -	\$ -	\$ -	\$ -	\$ 9,900			

Columbia State Community College
 Schedule C - Other Expenses for the President - Unaudited
 For the Period July 1, 2017 to June 30, 2018

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
5/23/18	ATT Mobility II LLC	Cell phone	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250	100001-74500
			-	-	-	-	-	-	
Total Other Operating Expenses for the President			\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250	

Dyersburg State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2017 to June 30, 2018

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 221,860	\$ -	\$ -	\$ -	\$ -	\$ 221,860
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		-	-	-	-	-	-
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>225,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>225,860</u>
Travel	A	8,182	-	2,061	-	-	10,242
Business Meals and Hospitality	B	3,077	-	132	-	-	3,209
Other Expenses	C	14,559	-	1,336	-	-	15,895
Total Expenses for the President		<u>251,678</u>	<u>-</u>	<u>3,529</u>	<u>-</u>	<u>-</u>	<u>255,207</u>
President's Office:							
Salary and Benefits (1 FTE)		92,985	-	-	-	-	92,985
Travel		73	-	-	-	-	73
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		1,978	-	-	-	-	1,978
		<u>95,036</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,036</u>
Total Expenses		<u>\$ 346,714</u>	<u>\$ -</u>	<u>\$ 3,529</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,243</u>

Additional Disclosures:

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2016 was \$25,947. Costs to maintain the vehicle are paid by the college and totaled \$0 (Organization Code _____) for the period.

Report Objective: In accordance with TCA 49-14-104, this is a report of expenses made by, at the direction of, or for the benefit of the president for the period and includes expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees, licenses and royalty funds, and other such funds that would not be included in the operating budget for the president's office for the period indicated. This summary report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.

Dyersburg State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/24/17	7/25/17	7/28/17	Hemann, MO	TN Dept. of Agriculture Visit	-	88	77	-	-	165	-	-	-	165	100100-73200
8/7/17	8/8/17	8/9/17	Nashville, TN	President's Quarterly Meeting	-	177	89	-	-	265	-	-	-	265	100100-73100
9/21/17	9/21/17	9/28/17	Nashville, TN	TBR Quarterly Meeting	84	-	-	-	-	84	-	-	-	84	100120-73100
10/10/17	10/10/17	10/17/17	Dyersburg, TN	Dyer Co. Leadership Ag Day	39	-	-	-	-	39	-	-	-	39	100120-73500
10/22/17	10/23/17	10/26/17	Washington, DC	EAB Navigate Summitt	599	302	104	-	-	1,005	-	-	-	1,005	100100-73200
10/31/17	10/31/17	11/1/17	Memphis, TN	Parking at Memphis Int'l Airport	-	-	-	-	-	-	-	2	-	2	200200-73100
11/13/17	11/14/17	11/17/17	Murfreesboro, TN	TBR President's Retreat	-	139	77	-	-	215	-	-	-	215	100100-73100
11/14/17	11/14/17	12/4/17	Blytheville, AR	Dyer Co. Leadership - Nucor	44	-	-	-	-	44	-	-	-	44	100120-73500
11/19/17	11/20/17	11/27/17	Nashville, TN	THEC TIE Grant Presentations	-	186	89	-	-	274	-	-	-	274	100100-73100
12/3/17	12/5/17	12/11/17	Dallas, TX	SACSCOC Annual Meeting	-	-	-	-	-	-	2,059	-	-	2,059	200200-73200
12/13/17	12/14/17	12/18/17	Gallatin, TN	TBR Board Meeting	-	106	77	-	-	183	-	-	-	183	100100-73100
12/6/17	12/6/17	12/6/17	Dallas, TX	AACC 98th Annual Convention	-	-	-	1,005	-	1,005	-	-	-	1,005	100100-73200
1/30/18	1/31/18	2/8/18	Smyrna, TN	TnTrained Event	-	150	77	-	-	226	-	-	-	226	100100-73100
2/12/18	2/13/18	2/14/18	Nashville, TN	TBR Quarterly Meeting	-	198	89	-	-	287	-	-	-	287	100100-73100
3/15/18	3/15/18	3/16/18	Nashville, TN	TN College Assoc Meeting	-	-	-	12	-	12	-	-	-	12	100100-73100
2/13/18	2/14/18	2/14/18	Nashville, TN	Dyer Co. Leadership	184	-	-	-	-	184	-	-	-	184	100120-73500
3/6/18	3/6/18	3/6/18	Newbern, TN	Dyer Co. Leadership	12	-	-	-	-	12	-	-	-	12	100120-73500
3/23/18	3/23/18	3/23/18	Martin, TN	Weststar Leadership Group	20	-	-	-	-	20	-	-	-	20	100120-73500
5/7/18	5/8/18	5/11/18	Nashville, TN	TBR President's Meeting	-	207	89	-	-	296	-	-	-	296	100100-73100
6/21/18	6/25/18	6/27/18	Cleveland, TN	TBR Board Meeting	-	108	89	-	-	197	-	-	-	197	100100-73100
4/22/18	4/23/18	4/30/18	Washington, DC	Brown Advisory Navigating Our World Conference	-	424	104	68	-	595	-	-	-	595	100100-73200
4/28/18	5/1/18	5/4/18	Dallas, TX	AACC Conference	288	844	224	147	-	1,502	-	-	-	1,502	100100-73200
6/9/18	6/12/18	6/20/18	Washington, DC	AACC's Advocates in Action	434	297	121	308	-	1,160	-	-	-	1,160	100100-73200
5/29/18	5/29/18	5/29/18	Dyersburg, TN	Dyer Co. Leadership	5	-	-	-	-	5	-	-	-	5	100120-73500
5/1/18	5/1/18	5/1/18	Dyersburg, TN	Dyer Co. Leadership	5	-	-	-	-	5	-	-	-	5	100120-73500
4/10/18	4/10/18	4/10/18	Dyersburg, TN	Dyer Co. Leadership	5	-	-	-	-	5	-	-	-	5	100120-73500
5/3/18	5/4/18	5/14/18	Dyersburg, TN	DSCC Viticulture Program	244	154	-	-	-	398	-	-	-	398	100120-74490
Total Travel Expenses for the President					\$ 1,962	\$ 3,379	\$ 1,301	\$ 1,540	\$ 8,182	\$ -	\$ 2,061	\$ -	\$ -	\$ 10,242	

Dyersburg State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/10/17	7/10/17	Karen Bowyer	Donor Lunch at Lupo's	62	-	-	-	-	62	4	\$ 15.43	100100-74980
7/17/17	7/10/17	Walmart	TnArchives Meeting	\$ 4	\$ -	\$ -	\$ -	\$ -	4	25	\$ 0.16	100130-74980
7/21/17	7/19/17	Walmart	President's Retreat	25	-	-	-	-	25	16	\$ 1.55	100120-74980
7/21/17	7/24/17	The Boat House	President's Retreat	168	-	-	-	-	168	15	\$ 11.21	100120-74480
8/7/17	8/4/17	Walmart	Master Advisor Training	8	-	-	-	-	8	15	\$ 0.53	100120-74980
8/7/17	8/21/17	Sandra Fuzzell Edmundson	Master Advisor Training	170	-	-	-	-	170	15	\$ 11.33	100120-74980
8/10/17	8/11/17	Wendy's Restaurant	Arts & Science Bldg. Plans Meeting	23	-	-	-	-	23	4	\$ 5.86	100100-74980
8/17/17	8/21/17	Sandra Fuzzell Edmundson	Girl Scout Luncheon	120	-	-	-	-	120	13	\$ 9.23	100100-74980
8/18/17	8/17/17	Kroger	Fall Update	105	-	-	-	-	105	162	\$ 0.65	100100-74980
8/18/17	8/22/17	Follett	Fall Update Reimbursement	(105)	-	-	-	-	(105)	162	\$ (0.65)	100100-74980
8/18/17	8/18/17	Karen Bowyer	FERPA followup with TBR	38	-	-	-	-	38	3	\$ 12.70	100100-74980
8/24/17	8/4/17	Crockett Co. Chamber	Annual Membership Banquet	20	-	-	-	-	20	1	\$ 20.00	100100-74980
8/28/17	8/15/17	Dyersburg/Dyer Co Chamber of Commerce	Annual Membership Luncheon	20	-	-	-	-	20	1	\$ 20.00	100100-74980
9/6/17	9/6/17	Wendy's Restaurant	Faculty Assembly Executive Committee Meeting	32	-	-	-	-	32	5	\$ 6.49	100120-74980
10/4/17	10/4/17	Wendy's Restaurant	Faculty Assembly Executive Committee Meeting	32	-	-	-	-	32	5	\$ 6.49	100120-74980
10/5/17	10/4/17	Boys & Girls Club	Boys & Girls Club Dinner	50	-	-	-	-	50	1	\$ 50.00	100100-74980
10/20/17	10/20/17	Wendy's Restaurant	Vitaculture Meeting	45	-	-	-	-	45	7	\$ 6.49	100120-74980
10/31/17	10/31/17	Walmart	Water for Presidents Office	4	-	-	-	-	4	28	\$ 0.14	100100-74980
11/1/17	11/1/17	Wendy's Restaurant	Faculty Assembly Executive Committee Meeting	52	-	-	-	-	52	8	\$ 6.49	100120-74980
11/6/17	11/6/17	Wendy's Restaurant	TIE Grant Application Meeting	26	-	-	-	-	26	4	\$ 6.49	100120-74980
11/8/17	11/8/17	Wendy's Restaurant	TIE Grant Application Meeting	13	-	-	-	-	13	2	\$ 6.49	100120-74980
11/15/17	11/15/17	Wendy's Restaurant	Promotion & Tenure Luncheon	65	-	-	-	-	65	10	\$ 6.49	100120-74980
12/17/17	12/19/17	Another Thyme	Christmas Open House	900	-	-	-	-	900	90	\$ 10.00	100130-74980
1/19/18	12/12/17		MLK Luncheon	(30)	-	-	-	-	(30)	3	\$ (10.00)	100130-74980
1/2/18	2/18/18	Ticket Sales	MLK Luncheon	(1,070)	-	-	-	-	(1,070)	107	\$ (10.00)	100130-74980
1/27/18	1/11/18	Dyersburg/Dyer Co Chamber of Commerce	2018 Annual Chairman's Awards Banquet	50	-	-	-	-	50	1	\$ 50.00	100100-74980
2/5/18	2/13/18	Karen Bowyer	Interview for VP of Institutional Advancement	-	-	30	-	-	30	2	\$ 14.83	303180-74980
2/5/18	2/13/18	Karen Bowyer	Interview for VP of Institutional Advancement	-	-	85	-	-	85	3	\$ 28.24	303180-74980
2/6/18	2/13/18	Karen Bowyer	Interview for VP of Institutional Advancement	-	-	17	-	-	17	2	\$ 8.62	303180-74980
5/11/18	3/22/18	Humboldt Chamber of	Governor's Luncheon	25	-	-	-	-	25	1	\$ 25.00	100100-74980
4/27/18	3/28/18	Lauderdale Chamber/ECD	Chamber Banquet	25	-	-	-	-	25	1	\$ 25.00	100100-74980
1/29/18	1/29/18	Wendy's Restaurant	Faculty Assembly Exec	32	-	-	-	-	32	5	\$ 6.49	100120-74980
2/16/18	2/13/18	Walmart	Supervisor Training w/TBR	45	-	-	-	-	45	79	\$ 0.57	100120-74980
2/28/18	2/28/18	Wendy's Restaurant	Faculty Assembly Exec	39	-	-	-	-	39	6	\$ 6.49	100120-74980
1/8/18	1/9/18	Walmart	Dyer County Leadership	5	-	-	-	-	5	22	\$ 0.23	100130-74980
1/19/18	1/19/18	Dollar Tree Stores	MLK Luncheon	6	-	-	-	-	6	114	\$ 0.05	100130-74980
1/24/18	1/29/18	Walmart	Farewell Event	55	-	-	-	-	55	60	\$ 0.91	100130-74980
1/19/18	1/25/18	Events & More	MLK Luncheon	1,140	-	-	-	-	1,140	114	\$ 10.00	100130-74980
2/6/18	2/6/18	Another Thyme	Union University Executive	150	-	-	-	-	150	15	\$ 10.00	100130-74980
3/2/18	3/2/18	Another Thyme	Legislative Luncheon	480	-	-	-	-	480	40	\$ 12.00	100130-74980
3/22/18	4/5/18	Dollar Tree Stores	Donor Scholarship Luncheon	20	-	-	-	-	20	190	\$ 0.11	100130-74980
4/4/18	4/4/18	Wendy's Restaurant	Faculty Assembly Executive	32	-	-	-	-	32	5	\$ 6.49	100120-74980
4/10/18	4/9/18	Walmart	TMTA Math Contest	45	-	-	-	-	45	170	\$ 0.27	100120-74980
4/13/18	4/12/18	Kroger	USDA Grant Announcement	48	-	-	-	-	48	50	\$ 0.95	100130-74980
4/10/18	4/10/18	Midsouth BBQ	Institutional Adv./Foundation	38	-	-	-	-	38	5	\$ 7.53	100120-74980
5/15/18	5/15/18	Chick-fil-A	Athletics Working Lunch	14	-	-	-	-	14	2	\$ 7.19	100120-74980
5/1/18	6/29/18	Paula Jordan	Upward Bound Graduation	50	-	-	-	-	50	29	\$ 1.72	100100-74980
Total Business Meals and Hospitality Expenses for the President				\$ 3,077	\$ -	\$ 132	\$ -	\$ -	\$ 3,209			

Dyersburg State Community College
 Schedule C - Other Expenses for the President - Unaudited
 For the Period July 1, 2017 to June 30, 2018

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/26/17	Karen Bowyer	Reimburse ATT house phone	41	-	-	-	-	41	100100-74210
8/22/17	Karen Bowyer	Reimburse ATT house phone	41	-	-	-	-	41	100100-74210
9/26/17	Karen Bowyer	Reimburse ATT house phone	41	-	-	-	-	41	100100-74210
7/17/17	Verizon Wireless	Bowyer cell/tablet charges	123	-	-	-	-	123	100100-74211
8/16/17	Verizon Wireless	Bowyer cell/tablet charges	248	-	-	-	-	248	100100-74211
9/15/17	Verizon Wireless	Bowyer cell/tablet charges tax credit	(7)	-	-	-	-	(7)	100100-74211
9/15/17	Verizon Wireless	Bowyer cell/tablet charges	227	-	-	-	-	227	100100-74211
7/11/17	SACS	SACS 17-18 membership dues	6,916	-	-	-	-	6,916	100100-74480
7/12/17	Southern Association of Colleges	SACAD 17-18 membership dues	150	-	-	-	-	150	100100-74480
7/12/17	Higher Education Publications	2018 Higher Education Directory	68	-	-	-	-	68	100100-74480
7/17/17	M Lee Smith Publishers	TN Journal subscription	397	-	-	-	-	397	100100-74480
7/26/17	Chronicle of Higher Education	Chronicle of Higher Education subscription	96	-	-	-	-	96	100100-74480
8/2/17	Chronicle of Philanthropy	Chronicle of Philanthropy subscription	84	-	-	-	-	84	100100-74480
9/7/17	American Association of Community Colleges	AACC annual membership dues	3,871	-	-	-	-	3,871	100100-74480
9/22/17	Fuelman	fuel/wash President car	-	-	24	-	-	24	304120-75210
8/6/17	Fuelman	fuel President car	-	-	20	-	-	20	304120-75210
8/7/17	Fuelman	fuel President car	-	-	14	-	-	14	304120-75210
9/1/17	Fuelman	fuel President car	-	-	23	-	-	23	304120-75210
8/21/17	Fuelman	fuel President car	-	-	22	-	-	22	304120-75210
7/26/17	Fuelman	fuel President car	-	-	9	-	-	9	304120-75210
8/8/17	Fuelman	fuel President car	-	-	20	-	-	20	304120-75210
8/7/17	Fuelman	fuel President car	-	-	14	-	-	14	304120-75210
7/24/17	Karen Bowyer	fuel President car	-	-	17	-	-	17	304120-75210
7/20/17	Fuelman	fuel President car	-	-	23	-	-	23	304120-75210
7/12/17	Fuelman	fuel/wash President car	-	-	33	-	-	33	304120-75210
10/19/17	Verizon Wireless	Bowyer cell/tablet charges	181	-	-	-	-	181	100100-74211
11/15/17	Verizon Wireless	Bowyer cell/tablet charges	181	-	-	-	-	181	100100-74211
12/15/17	Verizon Wireless	Bowyer cell/tablet charges	181	-	-	-	-	181	100100-74211
11/27/17	AT&T	Reimburse ATT house phone	(44)	-	-	-	-	(44)	100100-74210
12/12/17	Karen Bowyer	Reimburse Cableone house phone	32	-	-	-	-	32	100100-74210
10/11/17	Fuelman	fuel President car	-	-	19	-	-	19	304120-75210
10/20/17	Fuelman	fuel President car	-	-	18	-	-	18	304120-75210
10/31/17	Fuelman	fuel President car	-	-	25	-	-	25	304120-75210
11/13/17	Karen Bowyer	fuel President car	-	-	20	-	-	20	304120-75210
11/15/17	Karen Bowyer	fuel President car	-	-	23	-	-	23	304120-75210
11/17/17	Fuelman	fuel President car	-	-	14	-	-	14	304120-75210
11/21/17	Fuelman	fuel President car	-	-	26	-	-	26	304120-75210
12/7/17	Fuelman	fuel President car	-	-	20	-	-	20	304120-75210
12/12/17	Fuelman	fuel President car	-	-	4	-	-	4	304120-75210
1/22/18	Verizon Wireless	Bowyer cell/tablet charges	180	-	-	-	-	180	100100-74211
2/16/18	Verizon Wireless	Bowyer cell/tablet charges	180	-	-	-	-	180	100100-74211
3/16/18	Verizon Wireless	Bowyer cell/tablet charges	177	-	-	-	-	177	100100-74211
1/2/18	TN College Association	Annual Dues	75	-	-	-	-	75	100100-74480
1/8/18	Karen Bowyer	The Chronicles of Higher Education	79	-	-	-	-	79	100100-74480
1/17/18	TN College Association	2018 Annual Meeting	100	-	-	-	-	100	100100-74480
1/30/18	Fuelman	fuel President car	-	-	24	-	-	24	304120-75210
3/22/18	Fuelman	fuel President car	-	-	37	-	-	37	304120-75210
3/14/18	Karen Bowyer	fuel President car	-	-	19	-	-	19	304120-75210
3/9/18	Fuelman	fuel President car	-	-	25	-	-	25	304120-75210
2/23/18	Karen Bowyer	fuel President car	-	-	25	-	-	25	304120-75210
1/31/18	Karen Bowyer	fuel President car	-	-	24	-	-	24	304120-75210
1/8/18	Fuelman	fuel President car	-	-	20	-	-	20	304120-75210
3/5/18	Lowe's	Light Bulbs	-	-	9	-	-	9	304160-74508
1/30/18	Sears	Cloths dryer control board	-	-	161	-	-	161	304160-74508
1/29/18	Lowe's	Carbon Monoxide Detector	-	-	56	-	-	56	304160-74508
5/14/18	Karen Bowyer	Reimburse ATT house phone	32	-	-	-	-	32	100100-74210
6/14/18	Karen Bowyer	Reimburse ATT house phone	32	-	-	-	-	32	100100-74210
6/18/18	Karen Bowyer	Reimburse ATT house phone	32	-	-	-	-	32	100100-74210
4/18/18	Verizon Wireless	Bowyer cell/tablet charges	181	-	-	-	-	181	100100-74211
5/17/18	Verizon Wireless	Bowyer cell/tablet charges	181	-	-	-	-	181	100100-74211
6/21/18	Verizon Wireless	Bowyer cell/tablet charges	216	-	-	-	-	216	100100-74211
6/30/18	Verizon Wireless	Bowyer cell/tablet charges	96	-	-	-	-	96	100100-74211
6/17/18	Follett College Book Co	Graduation gifts	174	-	-	-	-	174	100100-74880
5/21/18	CDW	SSD's for laptop's	-	-	158	-	-	158	501100-74502
6/12/18	Karen Bowyer	fuel President car	-	-	33	-	-	33	304120-75210
6/21/18	Karen Bowyer	fuel President car	-	-	24	-	-	24	304120-75210
6/22/18	Karen Bowyer	fuel President car	-	-	26	-	-	26	304120-75210
6/27/18	Karen Bowyer	fuel President car	-	-	35	-	-	35	304120-75210
6/27/18	Fuelman	fuel President car	-	-	5	-	-	5	304120-75210
6/25/18	Fuelman	fuel President car	-	-	25	-	-	25	304120-75210
6/7/18	Fuelman	fuel/wash President car	-	-	32	-	-	32	304120-75210
5/23/18	Fuelman	fuel/wash President car	-	-	34	-	-	34	304120-75210
5/30/18	Fuelman	fuel/wash President car	-	-	40	-	-	40	304120-75210
5/16/18	Exxon	fuel President car	-	-	30	-	-	30	304120-75210
5/9/18	Karen Bowyer	fuel President car	-	-	36	-	-	36	304120-75210
4/18/18	Fuelman	fuel/wash President car	-	-	17	-	-	17	304120-75210
4/16/18	Fuelman	fuel/wash President car	-	-	27	-	-	27	304120-75210
4/12/18	Fuelman	fuel President car	-	-	27	-	-	27	304120-75210
Total Other Operating Expenses for the President			\$ 14,569	\$ -	\$ 1,336	\$ -	\$ -	\$ 15,895	

Jackson State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2017 to June 30, 2018

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 230,161	\$ -	\$ -	\$ -	\$ -	\$ 230,161
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		5,200	-	-	-	-	5,200
Salary, Benefits & Other Payments		<u>246,161</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>246,161</u>
Travel	A	4,518	-	584	-	-	5,102
Business Meals and Hospitality	B	3,517	1,485	1,072	-	-	6,074
Other Expenses	C	1,095	-	75	-	-	1,170
Total Expenses for the President		<u>255,291</u>	<u>1,485</u>	<u>1,731</u>	<u>-</u>	<u>-</u>	<u>258,507</u>
President's Office:							
Salary and Benefits (1 FTE)		87,676	-	-	-	-	87,676
Travel		1,011	-	-	-	-	1,011
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		2,563	-	-	-	-	2,563
		<u>91,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,249</u>
Total Expenses		<u>\$ 346,540</u>	<u>\$ 1,485</u>	<u>\$ 1,731</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 349,756</u>

Additional Disclosures:

Other Allowances - The President is provided other spending allowances of \$100/month for cell phone and \$333.33/month for administrative stipend.

Report Objective: In accordance with TCA 49-14-104, this is a report of expenses made by, at the direction of, or for the benefit of the president for the period and includes expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees, licenses and royalty funds, and other such funds that would not be included in the operating budget for the president's office for the period indicated. This summary report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.

Jackson State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
8/7/17	8/8/17	8/11/17	Nashville, TN	TBR President's Meeting	\$ -	\$ 177	\$ 89	-	\$ 265	\$ -	\$ -	\$ -	\$ -	\$ 265	100010-73100
8/17/17	8/18/17	8/22/17	Nashville, TN	Higher Education Summit	-	190	89	31	309	-	-	-	-	309	100010-73100
9/21/17	9/22/17	9/27/17	Memphis, TN	TBR Quarterly Meeting	-	201	77	-	278	-	-	-	-	278	100010-73100
9/28/17	9/29/17	10/3/17	Lebanon, TN	Women in Higher Education Conference	-	106	77	290	472	-	-	-	-	472	100010-73100
		10/30/17		Auto Zone - Supplies for President's Vehicle	-	-	-	33	-	-	33	-	-	33	417010-75230
10/25/17	10/27/17	11/3/17	Gatlinburg, TN	2017 TN Governor's Conference	-	359	128	-	486	-	-	-	-	486	100010-73100
11/13/17	11/14/17	11/16/17	Murfreesboro, TN	TBR President's Retreat	-	151	77	-	228	-	-	-	-	228	100010-73100
12/13/17	12/14/17	12/19/17	Hendersonville, TN	TBR Quarterly Meeting	-	106	77	-	183	-	-	-	-	183	100010-73100
1/30/18	1/31/18	2/2/18	Murfreesboro, TN	TN Trained Session 1	-	151	77	-	228	-	-	-	-	228	100010-73100
2/12/18	2/13/18	2/19/18	Nashville, TN	TBR President's Meeting and PTK Luncheon	-	191	89	-	280	-	-	-	-	280	100010-73100
2/22/18	2/23/18	3/1/18	Nashville, TN	DREAM 2018	-	167	89	-	-	-	255	-	-	255	100140-73100
3/2/18	3/3/18	3/14/18	Hixson, TN	JSCC Region VII Tournament Games	-	134	77	-	211	-	-	-	-	211	100010-73100
		3/15/18		Auto Zone - Supplies for President's Vehicle	-	-	-	49	-	-	49	-	-	49	417010-75230
		3/15/18	Nashville, TN	Tennessee College Association 2018 Annual Meeting	-	-	-	100	100	-	-	-	-	100	100010-73100
		3/30/18	Various	TN Trained Program Fees (LGIP)	-	-	-	149	149	-	-	-	-	149	100010-73100
4/8/18	4/9/18	4/11/18	Murfreesboro, TN	TN Trained Session 2	-	140	77	-	216	-	-	-	-	216	100010-73100
5/7/18	5/8/18	5/15/18	Nashville, TN	TBR President's Meeting	-	198	89	-	287	-	-	-	-	287	100010-73100
		6/12/18		Auto Zone - Supplies for President's Vehicle	-	-	-	30	-	-	30	-	-	30	417010-75230
6/21/18	6/22/18	6/27/18	Cleveland, TN	TBR Quarterly Meeting	-	109	77	-	185	-	-	-	-	185	100010-73100
6/25/18	6/26/18	6/27/18	Nashville, TN	Reverse Trans. Council Meeting	-	193	89	-	282	-	-	-	-	282	100010-73100
		6/30/18		Jack Morris Auto Glass - Windshield Repair	-	-	-	360	360	-	-	-	-	360	100010-75230
		7/1/2017 thru 6/30/2018		Physical Plant Salary Allocated to President's Vehicle Repair/Service	-	-	-	217	-	-	217	-	-	217	
Total Travel Expenses for the President					\$ -	\$ 2,572	\$ 1,271	\$ 1,259	\$ 4,518	\$ -	\$ 584	\$ -	\$ -	\$ 5,102	

Jackson State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/6/17	7/19/17	Heather Freeman	MOU Signing with WGU	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ 31	12	\$ 2.54	100010-74503
7/6/17	7/7/17	Gourmet Your Way	MOU Signing with WGU	226	-	-	-	-	226	12	\$ 18.87	100010-74503
				257	-	-	-	-	257		\$ 21.41	
				-	-	-	-	-	-		#DIV/0!	
8/22/17	8/23/17	Walmart/Sams	Convocation	147	-	-	-	-	147	200	\$ 0.74	100010-74503
8/22/17	8/24/17	Heather Freeman	Convocation	7	-	-	-	-	7	200	\$ 0.03	100010-74503
8/22/17	9/22/17	Starbucks	Convocation	191	-	-	-	-	191	200	\$ 0.96	100010-74503
8/22/17	9/22/17	Do-Dah's Donuts	Convocation	139	-	-	-	-	139	200	\$ 0.69	100010-74503
				484	-	-	-	-	484		\$ 2.42	
				-	-	-	-	-	-		#DIV/0!	
8/22/17 and 8/23/17	8/24/17	Heather Freeman	Workforce Development Meeting and Elam Transfer Promise Signing	60	-	-	-	-	60	35	\$ 1.70	100010-74503
9/28/17	10/3/17	Gourmet Your Way	THEC-VA Reconnect	306	-	-	-	-	306	17	\$ 18.01	100010-74503
10/20/17	11/1/17	Jackson Chamber	Chamber Breakfast	36	-	-	-	-	36	3	\$ 12.00	100010-74503
10/31/17	11/15/17	Old Country Store	2017 Go Green Employee Appreciation Breakfast		1,365				1,365	140	\$ 9.75	1001-74502
10/31/17	11/6/17	Dae Break Café	Internal Giving Breakfast for Savannah Center Employees		50				50	8	\$ 6.25	1001-74502
10/31/17	11/13/17	Stewart's Coffee Corner	Internal Giving Breakfast for Lexington Center Employees		70				70	10	\$ 7.00	1001-74502
11/9/17	11/15/17	Heavenly Ham	TBR External Affairs Meeting	108	-	-	-	-	108	13	\$ 8.34	100010-74503
12/8/17	12/6/17	Silla's Spoon	Holiday Reception for JSCC Faculty, Staff, Foundation Board and Community Leaders	1,320	-	-	-	-	1,320	165	\$ 8.00	100010-74503
12/8/17	12/11/17	Walmart	Supplies for Holiday Reception	41	-	-	-	-	41	165	\$ 0.25	100010-74503
				1,361	-	-	-	-	1,361		\$ 8.25	
		Walmart	Convocation	140	-	-	-	-	140	200	\$ 0.70	100010-74503
1/9/18	2/14/18	Do-Dah's Donuts	Convocation	139	-	-	-	-	139	200	\$ 0.70	100010-74503
1/9/18	2/14/18	Starbucks	Convocation	191	-	-	-	-	191	200	\$ 0.96	100010-74503
				470	-	-	-	-	470		\$ 2.35	
3/23/18	4/4/18	Jackson Chamber	Chamber Breakfast	15	-	-	-	-	15		\$ 15.00	100010-74503
3/23/18	5/25/18	Jackson Chamber	Chamber Breakfast - VPSSIE	15	-	-	-	-	15		\$ 15.00	100010-74503
3/19/18 3/20/18	4/24/18	Kroger	TN Trained and ECD Meetings	44	-	-	-	-	44	40	\$ 1.09	100010-74503
4/13/18	4/10/18	Gourmet Your Way	Chancellor's Award of Excellence Reception			1,072			1,072	75	\$ 14.29	500010-74503
5/4/18	6/18/18	Jackson Chamber	Chamber Breakfast - 3 Attendees	45	-	-	-	-	45		\$ 45.00	100010-74503
5/16/18	5/22/18	Gourmet Your Way	Chamber President's Group Meeting	209	-	-	-	-	209	10	\$ 20.90	100010-74503
6/6/18	6/15/18	Heavenly Ham	THEC Retreat	90	-	-	-	-	90	11	\$ 8.17	100010-74503
6/6/18	6/8/18	Heather Freeman	THEC Retreat Supplies	17	-	-	-	-	17	11	\$ 1.59	100010-74503
				107	-	-	-	-	107		\$ 9.76	
				-	-	-	-	-	-		#DIV/0!	
Total Business Meals and Hospitality Expenses for the President				<u>\$ 3,517</u>	<u>\$ 1,485</u>	<u>\$ 1,072</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,074</u>			

Jackson State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
3/15/18	Tennessee College Association	TCA Membership 2017-2018	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ 75	100040-74480
1/2/18	PTK	Academic Luncheon	1,095	-	-	-	-	1,095	100010-74503
			-	-	-	-	-	-	
			-	-	-	-	-	-	
			-	-	-	-	-	-	
Total Other Operating Expenses for the President			\$ 1,095	\$ -	\$ 75	\$ -	\$ -	\$ 1,170	

Motlow State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2017 to June 30, 2018

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 286,702	\$ -	\$ -	\$ -	\$ -	\$ 286,702
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		5,000	-	-	-	-	5,000
Housing Allowance		4,500	-	-	-	-	4,500
Vehicle Allowance		10,500	-	-	-	-	10,500
Other Allowances		2,895	-	-	-	-	2,895
Salary, Benefits & Other Payments		<u>309,597</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>309,597</u>
Travel	A	3,283	-	-	-	-	3,283
Business Meals and Hospitality	B	19,527	15,202	-	-	-	34,729
Other Expenses	C	564	76	-	-	-	640
Total Expenses for the President		<u>332,971</u>	<u>15,278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>348,249</u>
President's Office:							
Salary and Benefits (1.10 FTE)		96,402	-	-	-	-	96,402
Travel		5,096	-	-	-	-	5,096
Business Meals and Hospitality		74	-	-	-	-	74
Other Expenses		3,199	3,676	-	-	-	6,875
		<u>104,772</u>	<u>3,676</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,448</u>
Total Expenses		<u>\$ 437,743</u>	<u>\$ 18,954</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 456,697</u>

Additional Disclosures:

Other Allowances - The President is provided other spending allowances of \$2,895 for wireless and internet connectivity.

External Sources - This report includes the disclosure of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.

Note: Salaries and benefits include Dr. Tony Kinkel, Interim President Hilda Tunstill, and as of May 1 the new President, Dr. Michael Torrence.

There is also a payout for annual leave for Dr. Tony Kinkel included.

Report Objective: In accordance with TCA 49-14-104, this is a report of expenses made by, at the direction of, or for the benefit of the president for the period and includes expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees, licenses and royalty funds, and other such funds that would not be included in the operating budget for the president's office for the period indicated. This summary report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.

Motlow State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
9/20/17	9/22/17	9/27/17	Memphis, TN	TBR Quarterly Meeting	\$ -	\$ 402	\$ 67	\$ -	\$ 469	\$ -	\$ -	\$ -	\$ -	\$ 469	11000/73100
11/7/17	11/8/17	11/15/17	Nashville, TN	President's Meeting TBR	-	186	64	10	260	-	-	-	-	260	11000/73100
11/13/17	11/14/17	11/22/17	Murfreesboro, TN	President's Retreat	-	151	10	-	161	-	-	-	-	161	11000/73100
12/13/17	12/14/17	12/20/17	Hendersonville, TN	Qtrly TBR Meeting	-	112	62	-	173	-	-	-	-	173	11000/73100
2/12/18	2/13/18	2/21/18	Nashville, TN	President's Meeting TBR	-	175	77	-	253	-	-	-	-	253	11000/73100
3/2/18	3/3/18	3/7/18	Chattanooga, TN	Region VII Basketball Tournament	-	140	77	-	216	-	-	-	-	216	11000/73100
6/18/18	6/21/18	6/7 & 6/27/2018	Cleveland, OH	Achieve the Dream Conference	231	626	173	57	1,086	-	-	-	-	1,086	11000/73200 & 73250
6/21/18	6/22/18	6/27/18	Cleveland, TN	TBR Quarterly Meeting	299	109	90	167	665	-	-	-	-	665	11000/73250
Total Travel Expenses for the President					\$ 530	\$ 1,901	\$ 618	\$ 234	\$ 3,283	\$ -	\$ -	\$ -	\$ -	\$ 3,283	

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/26/17	7/31/17	Walmart	Hospitality Items for the President's Office	51.63	-	-	-	-	\$ 51.63			11000/74590
8/24/17	8/31/17	Walmart	Hospitality Items for the President's Office	16.48					\$ 16.48			11000/74590
7/31/17	8/31/17	Walmart	Hospitality Items for the President's Office	31.15					\$ 31.15			11000/74590
8/6/17	8/31/17	Walmart	Hospitality Items for the President's Office	42.38					\$ 42.38			11000/74590
9/27/17	9/30/17	Walmart	Hospitality Items for the President's Office	177.97					\$ 177.97			11000/74590
10/23/17	10/31/17	Walmart	Hospitality Items for the President's Office	38.47					\$ 38.47			11000/74590
11/10/17	11/30/17	Amazon	Hospitality Items for the President's Office	19.74					\$ 19.74			11000/74590
12/6/17	12/31/17	Walmart	Hospitality Items for the President's Office	76.52					\$ 76.52			11000/74590
3/11/18	3/14/18	Sam's Club	Hospitality Items for the President's Office	147.52					\$ 147.52			11000/74590
1/26/18	1/31/18	Walmart	Hospitality Items for the President's Office	95.58					\$ 95.58			11002/74590
1/26/18	1/31/18	Kroger	Hospitality Items for the President's Office	78.36					\$ 78.36			11002/74590
3/13/18	3/31/18	Walmart	Hospitality Items for the President's Office	58.06					\$ 58.06			11000/74590
3/15/18	3/31/18	Walmart	Hospitality Items for the President's Office	119.91					\$ 119.91			11002/74590
4/10/18	4/30/18	Walmart	Hospitality Items for the President's Office	136.30					\$ 136.30			11000/74590
5/22/18	5/31/18	Walmart	Hospitality Items for the President's Office	130.05					\$ 130.05			11000/74590
6/11/18	6/11/18	Kroger	Hospitality Items for the President's Office	25.64					\$ 25.64			11000/74590
Subtotal for Hospitality Items for President's Office									\$ 1,245.76		Unknown	
8/24/17	9/11/17	Canteen LC Vending	Fall Convocation on 8/24/2017	\$ 2,653	\$ -	\$ -	\$ -	\$ -	\$ 2,653			11002/74490
8/24/17	9/6/17	The Flower Shoppe	Decorating stage and Sunflowers for Fall Convocation on 8/24/2017	535	-	-	-	-	535			11002/74590
8/24/17	9/6/17	Stager Inc.	Rental of (2) 9x 16 screens for Convocation in Nisbett Center	870	-	-	-	-	870			11002/74630
8/24/17	8/31/17	Lowe's	Mirror Tiles for centerpieces for Convocation 2017	40					40			11002/74590
8/24/17	8/31/17	Walmart	Decorative gems for Centerpieces for Fall Convocation on 8/24/2017	14					14			11002/74590
8/24/17	8/31/17	Dollar Tree Stores, Inc.	Decorative gems for Centerpieces for Fall Convocation on 8/24/2017	14					14			11002/74590
8/24/17	8/23/17	Accountability Measures, LLC	Speaker for Convocation on 8/24/2017		3,025				3,025			10001/74490
Subtotal for Fall Convocation									7,152	270	\$ 26.49	
7/31/17	7/31/17	Jersey Mike's	Lunch for Leadership Council	140	-	-	-	-	140	18	\$ 7.79	11002/74590
10/24/17	9/27/17	Stewart's Special Events	Tents for Dr. Walker's Building Naming October 24, 2017	-	1,164	-	-	-	1,164			10000/74630
10/24/17	11/18/17	Jo's Custom Cakes and Catering, Inc	Food for the Walker Building Dedication Ceremony	1,834					1,834			11000/74490
10/24/17	11/13/17	The Flower Shoppe	Boutonniere, Corsages, Centerpiece and 6 large plant rental for Walker Building Dedication	211					211			11002/74590
10/24/17	11/15/17	Lane Yoder	Supplies for Walker Building Dedication Ceremony		39				39			10000/74590
10/24/17	10/30/17	Stewart's Special Events	Tents for Dr. Walker's Building Naming October 24, 2017	-	1,164	-	-	-	1,164			10000/74630
10/24/17	11/29/17	Motlow College Foundation	Refund from Stewart's Special Events for tent sides not rented	-	(194)	-	-	-	(194)			10000/74630

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
Subtotal for Walker Building Dedication									4,216	120	\$ 35.14	
7/27/17	8/16/17	Patty J Moore	Expenses for retirement reception for Lyvonna Hodosi	-	211	-	-	-	211	50	\$ 4.22	10001/74590
8/21/17	8/31/17	Oceanside Photo & Telescope	Glasses for Solar Eclipse	1,094	-	-	-	-	1,094			11002/74590
8/21/17	8/31/17	Oceanside Photo & Telescope	Refund of Sales tax on Glasses for Solar Eclipse	(79)	-	-	-	-	(79)			11002/74590
Subtotal for Solar Eclipse Event				-	-	-	-	-	1,015	325	\$ 3.12	
10/2/17	10/18/17	Hilda Tunstill	Lunch with SACSCOC Chair, VP and Liaison and President	60	-	-	-	-	60	4	\$ 15.00	11002/74590
10/10/17	10/31/17	Hilda Tunstill	Off -Campus celebrations in recognition of successful SACSCOC reaffirmation visit	424	-	-	-	-	424	210	\$ 2.02	11002/74590
10/10/17	10/31/17	Jersey Mike's	Moore Campus celebration in recognition of successful SACSCOC reaffirmation visit	360	-	-	-	-	360	80	\$ 4.50	11002/74590
11/15/17	11/30/17	Paperless Post	Invitations sent to Moore County Campus for Christmas Potluck Dinner	50	-	-	-	-	50			11000/74590
12/13/17	12/18/17	Canteen LC Vending	Christmas Luncheon for Moore County	-	700	-	-	-	700			10001/74490
Subtotal for Moore County Christmas Luncheon									750	100	\$ 7.50	
10/25/17	11/13/17	Canteen LC Vending	Breakfast for Foundation Executive Board Meeting	-	104	-	-	-	104	13	\$ 7.98	10001/74490
10/31/17	2/1/18	Jackson State Community College	Phi Theta Kappa Luncheon	850	-	-	-	-	850	4	\$ 212.50	11002/74590
11/21/17	12/11/17	Franklin County Chamber of Commerce	2017 Franklin County Chamber of Commerce Banquet Tickets	120	-	-	-	-	120	2	\$ 60.00	11002/74590
12/7/17	12/11/17	McMinnville-Warren County Chamber of Commerce	BRAC Christmas Party ticket for President of MSCC	50	-	-	-	-	50	1	\$ 50.00	11002/74590
12/7/17	12/11/17	McMinnville-Warren County Chamber of Commerce	BRAC Christmas Party ticket for VP Academic Affairs of MSCC	50	-	-	-	-	50	1	\$ 50.00	11002/74590
11/30/17	12/6/17	Keepsake Catering	Christmas Breakfast for McMinnville Campus	-	200	-	-	-	200	30	\$ 6.67	10001/74490
12/8/17	12/6/17	Cassie McCallie	2017 Holiday Reception	-	50	-	-	-	50			10000/74490
12/8/17	12/6/17	Catering Creation	2017 Holiday reception catering	-	1,625	-	-	-	1,625			10000/74490
12/8/17	11/13/17	Lane Yoder	Supplies for Holiday Reception	-	249	-	-	-	249			10000/74590
12/8/17	11/13/17	Lane Yoder	Supplies for Holiday Reception	-	160	-	-	-	160			10000/74590
12/8/17	11/13/17	Lane Yoder	Supplies for Holiday Reception	-	343	-	-	-	343			10000/74590
12/8/17	11/13/17	Lane Yoder	Invitations for Holiday Reception	-	97	-	-	-	97			10000/74590
12/8/17	11/29/17	Phyllis Daniel	Supplies for Holiday Reception	-	16	-	-	-	16			10000/74590
12/8/17	1/8/18	The Flower Shoppe	Flower Arrangement for 2017 Holiday Reception	-	63	-	-	-	63			10000/74590
12/8/17	1/18/18	Kroger	Supplies for Holiday Reception	-	59	-	-	-	59			10000/74590
12/8/17	2/28/17	Lane Yoder	Supplies for Holiday Reception	-	46	-	-	-	46			10000/74590
12/8/17	2/28/17	Lane Yoder	Supplies for Holiday Reception	-	25	-	-	-	25			10000/74590
12/8/17	2/28/17	Lane Yoder	Supplies for Holiday Reception	-	164	-	-	-	164			10000/74590
12/8/17	2/28/17	Lane Yoder	Supplies for Holiday Reception	-	37	-	-	-	37			10000/74590
12/8/17	2/28/17	Lane Yoder	Supplies for Holiday Reception	-	92	-	-	-	92			10000/74590
12/8/17	2/28/17	Lane Yoder	Supplies for Holiday Reception	-	35	-	-	-	35			10000/74590
12/8/17	2/28/17	Lane Yoder	Supplies for Holiday Reception	-	11	-	-	-	11			10000/74590
Subtotal - Foundation Holiday Reception									3,071	125	\$ 24.57	
1/5/18	2/12/18	Canteen LC Vending	Legislative Breakfast	1,296	-	-	-	-	1,296	100	\$ 12.96	11002/74590
12/13/17	1/8/18	Marvin's Restaurant	Christmas luncheon for Fayetteville Campus	-	100	-	-	-	100	30	\$ 3.33	10001/74590

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
12/14/17	12/11/17	Anthony Beverly (Chef Anthony)	Christmas luncheon for Smyrna Campus	-	263	-	-	-	263			10001/74590
12/14/17	1/8/18	Walmart	Christmas luncheon for Smyrna Campus		24				24			10001/74590
			Subtotal - Smyrna Christmas Luncheon						287	50	5.74	
1/11/18	2/12/18	Canteen LC Vending	Breakfast and Luncheon for Spring Assembly	2,388					2,388			11000/74590
1/11/18	1/8/18	Vallie L Collins	Speaker for Spring Assembly	1,465					1,465			11002/74490
1/11/18	1/22/18	Stager	Rental of (2) 9 x 16 Screens for Spring Assembly	870					870			11002/74630
1/11/18	2/26/18	The Flower Shoppe	Rental of plants for stage area at Spring Assembly	268					268			11002/74630
1/11/18	3/28/18	Courtesy Cleaners	Tablecloths for Spring Assembly	320					320			11000/74490
			Subtotal for Spring Assembly						5,311	270	19.67	
2/2/18	1/24/18	Hilda Tunstill	Tulahoma Chamber of Commerce Annual Membership Celebration	140					140	2	\$ 70.00	11002/74590
2/10/18	2/21/18	Hilda Tunstill	Lunch for Hall of Fame Inductee and his guests; VP of Marketing; TJCAA President and Spouse	316					316	11	\$ 28.75	11002/74590
2/5/18	2/21/18	Hilda Tunstill	Lunch for Executive Director of Foundation and Spouse of Presidential Candidate	50					50	2	\$ 25.00	11002/74590
2/27/18	2/28/18	Lane Yoder	Lunch for Investment Committee Meeting		78				78	9	\$ 8.66	10000/74590
3/13/18	3/12/18	Glenda Clark	Going Away Reception for VP for Quality Assurance and Performance Funding-Refreshments	75					75			11000/74590
3/13/18	3/19/18	McMurr's	Photo Signature Board for Going Away Reception for VP for Quality Assurance and Performance Funding	64					64			11000/74590
3/13/18	3/31/18	Walmart	Going Away Reception for VP for Quality Assurance and Performance Funding-Refreshments	75					75			11000/74590
			Subtotal - Going Away Reception for VP for Quality Assurance and Performance Funding						214	72	\$ 2.97	
3/23/18	3/21/18	Jo's Custom Cakes and Catering, Inc.	Buffet for Smyrna Groundbreaking for 3rd Building		2,288				2,288	150	\$ 15.25	10000/74490
5/5/18	5/14/18	Canteen LC Vending	Breakfast for Coffee County Leadership	227					227	26	\$ 8.75	11000/74490
5/3/18	5/14/18	Jannica Kenamer - Keepsake Catering	Catering for President's meet and greet in McMinnville	200					200	40	\$ 5.00	11000/74490
5/2/18	5/24/18	Canteen LC Vending	Catering for President's meet and greet at Moore County Campus	170					170	65	\$ 2.62	11000/74490
5/2/18	4/24/18	Chick-fil-A	Catering for President's meet and greet at Smyrna Campus	61					61	40	\$ 1.53	11000/74590
4/13/18	4/30/18	Chick-fil-A	Luncheon - President's Cabinet	43					43			11000/74590
4/28/18	5/16/18	Laura Brown	Items purchased for President's Luncheon at Graduation	40					40			11000/74590
5/5/18	6/11/18	The Flower Shoppe	Centerpiece for President's Luncheon at Graduation	75					75			11000/74590

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
5/4/18	5/31/18	Walmart	Items purchased for President's Luncheon at Graduation	166					166			11000/74590
			Subtotal - President's Graduation Luncheon						323	11	\$ 29.40	
4/30/18	5/31/18	Kroger	Thank you Reception for VP Finance and Admin's service as Interim President	93					93			11000/74590
4/30/18	5/31/18	Food Lion	Thank you Reception for VP Finance and Admin's service as Interim President	13					13			11000/74590
			Subtotal - Thank you Reception for VP Finance and Admin's service as Interim President						105	50	\$ 2.11	
5/13/18	5/31/18	Donut Palace	Appreciation Donuts - Admission and Record and Financial Aid	26					26	14	\$ 1.84	11000/74590
5/2/18	5/31/18	Jersey Mike's	Sub Sandwiches for Welcome Reception for President and faculty and staff	360					360	65	\$ 5.54	11000/74590
4/30/18	5/31/18	Publix	Catering for President's meet and greet at Smyrna Campus	101					101	40	\$ 2.52	11000/74590
4/4/18	4/23/18	Canteen LC Vending	Catering for Executive Committee Meeting		116				116	12	\$ 9.66	10000/74490
4/12/18	4/11/18	Julie Uehlein - Catering Creations	Catering for the Faculty Excellence Reception		489				489	35	\$ 13.96	10001/74490
4/20/18	4/11/18	Julie Uehlein - Catering Creations	Catering for the retirement reception		1,000				1,000			10001/74490
4/20/18	4/23/18	Motlow State Community College	Retirement Reception Cakes		90				90			10001/74490
4/20/18	4/23/18	McMurr's	Signing Boards for Retirement Reception		84				84			10001/74490
4/20/18	5/9/18	Motlow State Community College	Items purchased for Retirement Reception		258				258			10001/74490
			Subtotal - Retirement Reception						1,432	70	\$ 20.46	
5/9/18	6/13/18	Lane Williams Yoder	Lunch Mtg with Foundation Treasurer, Exec Director and potential Trustee		53				53	3	\$ 17.82	10000/74590
5/30/18	6/4/18	Route 55 BBQ	Admin Luncheon with the President of MSCC		457				457	40	\$ 11.42	10000/74590
6/8/18	6/13/18	Lane Williams Yoder	Foundation Bi-Annual Trustees Meeting Dinner		420				420	35	\$ 12.00	10000/74590
6/11/18	6/11/18	McLemore Florist	Flowers for appreciation for commencement speaker Ms. Krissy DeAlejandro	49					49	1	\$ 49.10	11000/74590
6/26/18	7/3/18	Dr. Michael Torrence	Breakfast items for TBR Staff, Executive VP for Policy and Strategy and the President's Cabinet	42					42	8	\$ 5.19	11000/74590
Total Business Meals and Hospitality Expenses for the President				\$ 19,527	\$ 15,202	\$ -	\$ -	\$ -	\$ 34,729			

Motlow State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
9/20/17	First Class Printing	Business Cards for the President	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 44	11000/74120
8/24/17	Walmart	Supplies for the President's Office	39	-	-	-	-	39	11000/74590
8/31/17	Prezi	One Year Software for Prezi Presentation of the President at Convocation	180	-	-	-	-	180	11000/74590
9/30/17	Follett Bookstore	Name Badge for President	7	-	-	-	-	7	11000/74590
5/1/18	LogoWear, LLC	Two Foundation Shirts for President	-	-	-	76	-	76	10000/74590
5/7/18	First Class Printing	Business Cards for the President	65	-	-	-	-	65	11000/74120
5/29/18	Zoom Video Communications, Inc	Software for video conferencing for 1 month	16	-	-	-	-	16	11000/74430
4/16/18	Tulahoma News	Subscription for the Tulahoma Newspaper	57	-	-	-	-	57	11000/74480
5/30/18	Chronicle of Higher Education	Two Year Subscription to the Chronicle of Higher Education	141	-	-	-	-	141	11000/74480
6/14/18	Follett Bookstore	President's Signature Stamp	14	-	-	-	-	14	11000/74510
			-	-	-	-	-	-	
Total Other Operating Expenses for the President			\$ 564	\$ -	\$ -	\$ 76	\$ -	\$ 640	

Nashville State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2017 to June 30, 2018

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 202,153	\$ -	\$ -	\$ -	\$ -	\$ 202,153
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		1,800	-	-	-	-	1,800
Salary, Benefits & Other Payments		<u>218,753</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>218,753</u>
Travel	A	1,845	2	2,194	-	-	4,041
Business Meals and Hospitality	B	4,121	2,417	272	-	-	6,809
Other Expenses	C	-	440	4,137	-	-	4,577
Total Expenses for the President		<u>224,719</u>	<u>2,859</u>	<u>6,603</u>	<u>-</u>	<u>-</u>	<u>234,181</u>
President's Office:							
Salary and Benefits (xx FTE)		67,319	-	-	-	-	67,319
Travel		9	-	38	2	-	49
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		242,597	-	844	58	-	243,498
		<u>309,925</u>	<u>-</u>	<u>881</u>	<u>60</u>	<u>-</u>	<u>310,866</u>
Total Expenses		<u>\$ 534,644</u>	<u>\$ 2,859</u>	<u>\$ 7,484</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 545,047</u>

Additional Disclosures:

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2013 was \$20,608.00. Costs to maintain the vehicle are paid by the [university/college] and totaled \$4,136.76 (Organization Code 33205) for the period.

Other Allowances - The President is provided other spending allowances of \$450.00 quarterly for Cell Phone Allowance totaling \$1,800.00.00 (Organization Code 11000) and \$1,000.00 quarterly for Discretionary Allowance totaling \$4,000.00 (Organization Code 11000) for the period.

President's Office/Other Expenses - The amount of \$230,461.19 was expended from this account for the TBR Presidential Search for NSCC (Organization Code 74490 - Other Professional and Admin Svcs)

External Sources - This report includes the disclosure of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.

Report Objective: In accordance with TCA 49-14-104, this is a report of expenses made by, at the direction of, or for the benefit of the president for the period and includes expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees, licenses and royalty funds, and other such funds that would not be included in the operating budget for the president's office for the period indicated. This summary report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
5/9/17	7/18/17	Nashville State Community College	Box Lunches from Panera Bread for Commencement Volunteers	-	264	-	-	-	264	35	\$ 7.56	43028-74981
6/20/17	8/1/17	George H. Van Allen	Lunch at Anatolia's to Discuss COHRE and Misinformation	-	55	-	-	-	55	3	\$ 18.33	43028-74981
6/23/17	8/1/17	George H. Van Allen	Lunch at O'Charley's to Discuss COHRE and TBR	-	77	-	-	-	77	4	\$ 19.31	43028-74981
7/5/17	8/1/17	George H. Van Allen	Lunch at Midtown Café to Discuss Madison, Donelson, New HS Program at SEC, Presidential Turnover	-	92	-	-	-	92	2	\$ 45.76	43028-74981
7/28/17	9/19/17	George H. Van Allen	Lunch at Dalt's to Discuss Friction in Administration	-	51	-	-	-	51	3	\$ 16.87	43028-74981
8/1/17	9/19/17	George H. Van Allen	Lunch at Anatolia's for Members of Communications Committee Meeting - Continued Over Lunch	-	75	-	-	-	75	5	\$ 15.07	43028-74981
8/3/17	9/19/17	George H. Van Allen	Lunch at La Parilla's to Discuss East Davidson Campus Open House and Enrollment	\$ -	\$ -	70	\$ -	\$ -	70	4	\$ 17.46	11001-74981
8/16/17	9/19/17	George H. Van Allen	Lunch at O'Charley's to Discuss & Prepare for 2 Imminent Meetings	-	71	-	-	-	71	3	\$ 23.64	43028-74981
8/16/17	11/21/17	Nashville State Community College	Breakfast Items from Publix for Southeast Center Faculty In-Service	-	125	-	-	-	125	22	\$ 5.70	43028-74981
8/22/17	9/19/17	George H. Van Allen	Lunch at Chateau West to Discuss Madison Purchase, Donelson Opening and Public Relations	-	121	-	-	-	121	4	\$ 30.26	43028-74981
8/23/17	9/19/17	George H. Van Allen	Lunch at SITAR Nashville to Discuss Fall Enrollment and Employee Relations	-	83	-	-	-	83	5	\$ 16.60	43028-74981
8/24/17	9/19/17	George H. Van Allen	Lunch at Anatolia's to Discuss Fall Enrollment Trend, SACS Visit and H.R. Publications	-	307	-	-	-	307	14	\$ 21.90	43028-74981
8/30/17	9/19/17	George H. Van Allen	Lunch at Olive Garden to Discuss Fall Opening, Donelson's Affect on Southeast Enrollment	-	93	-	-	-	93	4	\$ 23.31	43028-74981
9/11/17	9/19/17	George H. Van Allen	Lunch at Anatolia's to Discuss Admissions and Case Study	-	57	-	-	-	57	3	\$ 19.02	43028-74981
10/19/17	11/17/17	Nashville Cash & Carry	Bottled Water for Presidential Search Committee	11	-	-	-	-	11	24	\$ 0.46	11000-74981
10/19/17	11/17/17	Panera Bread	Box Lunches for Presidential Search Committee	239	-	-	-	-	239	24	\$ 9.96	11000-74981
10/19/17	11/17/17	Chick-Fil-A	Breakfast Items for Presidential Search Committee	176	-	-	-	-	176	24	\$ 7.33	11000-74981

Nashville State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/20/17	11/14/17	George H. Van Allen	Lunch at Olive Garden after Photo Op with The Ledger	-	-	100	-	-	100	5	\$ 19.98	11011-74981
11/8/17	11/14/17	George H. Van Allen	Lunch at Anatolia's to Discuss EEOC, Waverly Enrollment, AAUP and TTU	-	66	-	-	-	66	4	\$ 16.43	43028-74981
11/21/17	2/8/18	Tennessee Board of Regents	Catering for Refreshments for Presidential Search Committee Meeting	153	-	-	-	-	153	24	\$ 6.38	11000-74981
11/30/17	2/6/18	Nashville State Community College	Refreshments for Main Campus Holiday Reception	-	45	-	-	-	45	387	\$ 0.12	43028-74981
12/8/17	12/12/17	Suzanne J. Sadler-Belcher	Refreshments for Main Campus Holiday Reception	-	-	102	-	-	102	387	\$ 0.26	11011-74981
12/13/17	1/9/18	Nashville State Community College	Retirement Lunch for NSCC President Dr. Van Allen	-	698	-	-	-	698	34	\$ 20.54	43028-74981
12/19/17	1/9/18	George H. Van Allen	Retirement Dinner with Staff for NSCC President Dr. Van Allen	-	54	-	-	-	54	4	\$ 13.51	43028-74981
2/12/18	3/30/18	Publix - Bellemeade	Refreshments for NSCC Presidential Candidates - Main Campus Visit	67	-	-	-	-	67	32	\$ 2.10	11000-74981
2/12/18	30/30/18	Midtown Café	Dinner for NSCC Presidential Candidate & Guests	317	-	-	-	-	317	6	\$ 52.77	11000-74981
2/13/18	3/13/18	Panera Bread	Lunch for NSCC Presidential Candidates & Guests	307	-	-	-	-	307	30	\$ 10.25	11000-74981
2/13/18	3/30/18	Chick-Fil-A	Breakfast Sandwiches for NSCC Presidential Candidates & Guests	209	-	-	-	-	209	30	\$ 6.95	11000-74981
2/13/18	3/30/18	Midtown Café	Dinner for NSCC Presidential Candidate & Guests	363	-	-	-	-	363	8	\$ 45.36	11000-74981
2/14/18	3/30/18	Publix - Bellemeade	Refreshments for NSCC Presidential Candidates - Interviews & Reception	41	-	-	-	-	41	22	\$ 1.85	11000-74981
2/14/18	3/30/18	Chick-Fil-A	Breakfast Sandwiches for NSCC Presidential Candidates & Guests	209	-	-	-	-	209	30	\$ 6.95	11000-74981
2/14/18	3/30/18	Jason's Deli	Lunch Salads/Sandwiches Combo Pkg - NSCC Presidential Candidates & Guests	333	-	-	-	-	333	30	\$ 11.10	11000-74981
2/15/18	3/13/18	Panera Bread	Lunch for NSCC Presidential Candidates & Guests	307	-	-	-	-	307	30	\$ 10.25	11000-74981
2/15/18	3/30/18	Chick-Fil-A	Breakfast Sandwiches for NSCC Presidential Candidates & Guests	209	-	-	-	-	209	30	\$ 6.95	11000-74981
2/15/18	3/30/18	J. Alexander's	Dinner for NSCC Presidential Candidate & Guests	198	-	-	-	-	198	7	\$ 28.28	11000-74981
2/15/18	3/30/18	Midtown Café	Dinner for NSCC Presidential Candidate & Guests	273	-	-	-	-	273	8	\$ 34.18	11000-74981
2/16/18	3/26/18	Jason's Deli	Credit for Incorrect Charges for Lunch for Presidential Candidates/Guests	(6)	-	-	-	-	(6)	30	\$ (0.20)	11000-74981

Roane State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2017 to June 30, 2018

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		218,905	\$ -	\$ -	\$ -	\$ -	\$ 218,905
Bonus Payments		0	0	0	0	0	0
Discretionary Allowance		2,265	0	4,000	0	0	6,265
Housing Allowance		10,800	0	0	0	0	10,800
Vehicle Allowance		8,400	0	0	0	0	8,400
Other Allowances		0	0	0	0	0	0
Salary, Benefits & Other Payments		<u>240,370</u>	<u>0</u>	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>244,370</u>
Travel	A	6,112	0	0	0	0	6,112
Business Meals and Hospitality	B	1,079	0	0	1,080	0	2,159
Other Expenses	C	969	0	0	0	0	969
Total Expenses for the President		<u>248,529</u>	<u>0</u>	<u>4,000</u>	<u>1,080</u>	<u>0</u>	<u>253,609</u>
President's Office:							
Salary and Benefits		0	0	0	0	0	0
Travel		0	0	0	0	0	0
Business Meals and Hospitality		69	0	0	0	0	69
Other Expenses		3,367	0	0	2,729	0	6,096
		<u>3,436</u>	<u>0</u>	<u>0</u>	<u>2,729</u>	<u>0</u>	<u>6,165</u>
Total Expenses		<u>\$251,965</u>	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ 3,809</u>	<u>\$ -</u>	<u>\$ 259,774</u>

Additional Disclosures:

Housing - The president is provided a housing allowance of \$900 per month

Vehicle - The president is provided a vehicle allowance of \$700 per month.

Discretionary Allowance - The president is provided a spending allowance of \$4000 per year. The president was awarded a metric payment in the amount of \$2265.00.

Report Objective: In accordance with TCA 49-14-104, this is a report of expenses made by, at the direction of, or for the benefit of the president for the period and includes expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees, licenses and royalty funds, and other such funds that would not be included in the operating budget for the president's office for the period indicated. This summary report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.

Roane State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/27/17	7/27/17	8/25/17	Nashville, TN	THEC Master Plan Presentation	\$0	\$0	\$0	\$9	\$9	\$0	\$0	\$0	\$0	\$9	111001-73100
12/2/17	12/5/17	8/21/17	Dallas, TX	SACSCOC Annual Meeting	\$0	\$0	\$0	\$525	\$525	\$0	\$0	\$0	\$0	\$525	111001-73200
12/2/17	12/5/17	9/5/17	Dallas, TX	SACSCOC Annual Meeting	\$657	\$0	\$0	\$0	\$657	\$0	\$0	\$0	\$0	\$657	111001-73200
10/26/17	10/27/17	11/9/17	Gallatinburg, TN	Govenor's Conference	\$0	\$119	\$77	\$0	\$196	\$0	\$0	\$0	\$0	\$196	111001-73100
11/13/17	11/14/17	12/14/17	Murfreesboro, TN	TBR President's Retreat	\$0	\$128	\$77	\$0	\$205	\$0	\$0	\$0	\$0	\$205	111001-73100
10/7/17	10/8/17	11/17/17	Tampa, FL	NACCE Conference	\$525	\$1,058	\$297	\$0	\$1,881	\$0	\$0	\$0	\$0	\$1,881	111001-73200
		11/17/17		Reimbursement for NACCE	\$0	\$0	\$0	\$0	-\$1,000	\$0	\$0	\$0	\$0	-\$1,000	111001-73200
12/3/17	12/5/17	12/14/17	Dallas, TX	SACSCOC Annual Meeting	\$36	\$390	\$160	\$50	\$636	\$0	\$0	\$0	\$0	\$636	111001-73200
2/12/18	2/13/18	3/8/18	Nashville, TN	TBR President's Meeting	\$0	\$198	\$89	\$0	\$287	\$0	\$0	\$0	\$0	\$287	111001-73100
4/19/18	4/22/18	2/5/18	Kansas City, MO	PTK Catalyst 2018 Conf.	\$435	\$0	\$0	\$0	\$435	\$0	\$0	\$0	\$0	\$435	111001-73200
4/27/18	4/29/18	1/29/18	Dallas, TX	NACCE Conference	\$434	\$0	\$0	\$0	\$434	\$0	\$0	\$0	\$0	\$434	111001-73200
6/21/18	6/22/18	6/30/18	Cleveland, TN	TBR Board Meeting	\$0	\$109	\$77	\$0	\$185	\$0	\$0	\$0	\$0	\$185	111001-73100
4/19/18	4/22/18	5/23/18	Kansas City, MO	PTK Catalyst 2018 Conf.	\$272	\$697	\$224	\$25	\$1,218	\$0	\$0	\$0	\$0	\$1,218	111001-73200
7/26/18	7/27/18	6/5/18	Ft Worth, TX	NACCE Board Annual Retreat	\$445	\$0	\$0	\$0	\$445	\$0	\$0	\$0	\$0	\$445	111001-73200
Total Travel Expenses for the President					\$2,805	\$2,699	\$999	\$609	\$6,112	\$0	\$0	\$0	\$0	\$6,112	

Roane State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
9/26/17	10/5/17	Christopher Whaley	Pres Cabinet meeting w/Russ Deaton & Rick Locker	\$101					\$101	9	\$11	111001-74981
9/29/17	10/5/17	Cathy Smith	Meeting with TBR External Affairs	\$104					\$104	8	\$13	111001-74981
10/23/17	11/6/17	Classy Threads	Pres Cabinet Staff Retreat held on Campbell Co Campus	\$72					\$72	8	\$9	111001-74981
11/4/17	8/21/17	Roane Alliance	2017 Annual Gala	\$	\$	\$	2,000	\$	\$2,000	8	\$250	15-5504
12/1/17	11/29/17,	Double Tree by Hilton	Annual Legislative luncheon	\$794					\$794	34	\$23	111001-74981
4/9/18	12/11/2017	Christopher Whaley	President's Cabinet Retreat Morgan County	\$172	\$	\$	\$	\$	\$172	8	\$18	111001-74981
4/20/18	3/10/18	Roane Co. Chamber Banquet	2018 Annual Banquet	\$0			1,080		\$1,080	5	\$216	15-5504
5/4/18	5/10/18	Papa Joe's Café	President's Reception after Evening Commencement	\$550					\$550	55	\$10	111001-74981
5/5/18	5/10/18	Papa Joe's Café	President's Reception for Evening Commencement	\$320					\$320	32	\$10	111001-74981
5/5/18	5/10/18	Papa Joe's Café	President's Reception for Morning Commencement	\$209					\$209	22	\$10	111001-74981
				\$0					-			
				-					-			
Total Business Meals and Hospitality Expenses for the President				\$ 1,079	\$ -	\$ -	\$ 1,080	\$ -	\$ 3,126			

Roane State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
5/18/18	TN Dept.of Revenue	Professional Privelage Tax	\$400	\$0	\$0	\$0	\$0	\$400	111001-74980
6/30/18	Roane State Community College	Spouse/Dependent Discount	\$569	\$0	\$0	\$0	\$0	\$569	111001-62700
			\$0	\$0	\$0	\$0	\$0	\$0	
Total Other Operating Expenses for the President			\$969	\$0	\$0	\$0	\$0	\$969	

Walters State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2017 to June 30, 2018

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 210,688	\$ -	\$ -	\$ -	\$ -	\$ 210,688
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
Salary, Benefits & Other Payments		<u>233,888</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>233,888</u>
Travel	A	13,996	-	-	-	-	13,996
Business Meals and Hospitality	B	1,835	-	-	7,095	-	8,930
Other Expenses	C	-	-	23,819	1,700	-	25,519
Total Expenses for the President		<u>249,719</u>	<u>-</u>	<u>23,819</u>	<u>8,795</u>	<u>-</u>	<u>282,333</u>
President's Office:							
Salary and Benefits (xx FTE)		190,973	-	-	-	-	190,973
Travel	A	-	-	-	-	-	-
Business Meals and Hospitality	B	-	-	-	-	-	-
Other Expenses	C	12,097	-	-	-	-	12,097
		<u>203,069</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>203,069</u>
Total Expenses		<u>\$ 452,788</u>	<u>\$ -</u>	<u>\$ 23,819</u>	<u>\$ 8,795</u>	<u>\$ -</u>	<u>\$ 485,402</u>

Additional Disclosures:

Housing - The President is provided a housing allowance of \$900 per month.

Vehicle - The President is provided a vehicle allowance of \$700 per month.

External Sources - This report includes the disclosure of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.

Report Objective: In accordance with TCA 49-14-104, this is a report of expenses made by, at the direction of, or for the benefit of the president for the period and includes expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees, licenses and royalty funds, and other such funds that would not be included in the operating budget for the president's office for the period indicated. This summary report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.

Walters State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
8/7/17	8/18/17	8/28/17	Nashville, TN	To attend TBR President's meeting	\$ -	\$ 108	\$ 89	\$ -	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ 196	11000-73110
12/1/17	12/1/17	9/11/17	Dallas, TX	Registration fee due 9/21/17 for 2017 SACS Annual Meeting	-	-	-	525	525	-	-	-	-	525	11000-73210
9/12/17	9/12/17	10/6/17	Knoxville, TN	To attend mediation for WSCC	-	-	-	8	8	-	-	-	-	8	11000-73110
9/21/17	9/22/17	10/10/17	Memphis, TN	To attend quarterly TBR meeting	500	201	77	83	861	-	-	-	-	861	11000-73110
11/13/17	11/14/17	11/16/17	Murfreesboro, TN	To attend TBR President's Retreat	-	151	77	-	228	-	-	-	-	228	11000-73110
10/27/17	10/27/17	11/16/17	Gatlinburg, TN	To attend 2017 Governor's Conference	-	-	-	298	298	-	-	-	-	298	11000-73130
12/3/17	12/5/17	12/13/17	Dallas, TX	To attend SACSCOC Annual Conference	634	355	160	135	1,284	-	-	-	-	1,284	11000-73210
12/13/17	12/14/17	12/20/17	Hendersonville, TN	To attend TBR quarterly & associated meetings	-	106	77	-	183	-	-	-	-	183	11000-73110
2/12/18	2/13/18	2/15/18	Nashville, TN	To attend TBR President's meeting	-	159	89	-	248	-	-	-	-	248	11000-73110
3/5/18	3/6/18	3/13/18	Chattanooga, TN	To attend TCCAA Region VII Basketball Tournament	-	149	77	-	225	-	-	-	-	225	11000-73110
3/19/18	3/22/18	3/26/18	Lubbock, TX	To attend the NJCAA Division 1 Basketball Tournament	1,369	288	179	48	1,884	-	-	-	-	1,884	11000-73210
3/28/18	3/29/18	4/5/18	Nashville, TN	To attend quarterly TBR meeting	-	198	89	-	287	-	-	-	-	287	11000-73110
4/3/18	4/6/18	4/17/18	Colorado Springs, CO	To attend NJCAA Annual Meeting	736	353	207	361	1,656	-	-	-	-	1,656	11000-73210
4/29/18	4/30/18	5/9/18	Dallas, TX	Student reimbursement - to attend award ceremony	56	-	96	19	171	-	-	-	-	171	11000-73210
4/29/18	4/30/18	5/9/18	Dallas, TX	To attend award ceremony with student	1,381	236	96	108	1,821	-	-	-	-	1,821	11000-73210
9/18/17	9/19/17	5/16/18	RSCC to WSCC	Cynthia Cortesio travel claim for President Expense audit	265	-	-	-	265	-	-	-	-	265	11000-73500
5/17/18	5/8/18	5/21/18	Chattanooga, TN	To attend baseball/softbal tournaments	-	149	77	-	225	-	-	-	-	225	11000-73110
5/17/18	5/24/18	5/31/18	France & Germany	To attend 2018 Professional Development Program in France & Germany	1,730	-	-	1,900	3,630	-	-	-	-	3,630	11000-73230
Total Travel Expenses for the President					\$ 6,672	\$ 2,454	\$ 1,385	\$ 3,485	\$ 13,996	\$ -	\$ -	\$ -	\$ -	\$ 13,996	

Walters State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/26/17	7/11/17	Knoxville Area Urban League	Equal Opportunity Awards Gala	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	8	\$ 250.00	33010-74984
	7/27/17	The Country Club, Inc.	Semi-annual membership dues	-	-	-	1,590	-	1,590	6	\$ 265.00	11050-74480
various	8/21/17	Walmart	Refreshments for President's office	73	-	-	-	-	73	various	various	11000-74981
8/7/17	8/23/17	Megan's Corner Catering & More	WSSC reps meeting with King University reps	116	-	-	-	-	116	various	various	11000-74981
various	10/23/17	Walmart	Refreshments for President's office	89	-	-	-	-	89	various	various	11000-74981
11/3/17	10/26/17	Girls, Inc of Hamblen County	Celebrating women fundraiser	-	-	-	150	-	150	2	\$ 75.00	11025-74984
12/15/17	12/19/17	Megan's Corner Catering & More	Fall 2017 Commencement Ceremony reception for special guests	142	-	-	-	-	142	15	\$ 9.45	11000-74981
11/28/17	12/20/17	Megan's Corner Catering & More	Lunch for Listening Session with TBR representatives	140	-	-	-	-	140	10	\$ 14.00	11000-74981
1/19/18	1/11/18	The Country Club, Inc.	Annual membership dues	-	-	-	3,275	-	3,275	6	\$ 545.83	11050-74480
1/19/18	1/24/18	Megan's Corner Catering & More	Legislative luncheon	329	-	-	-	-	329	25	\$ 13.15	11000-74981
various	1/25/18	Walmart	Refreshments for President's office	71	-	-	-	-	71	various	various	11000-74981
1/18/18	1/29/18	Megan's Corner Catering & More	Lunch for community members	68	-	-	-	-	68	7	\$ 9.77	11000-74981
various	2/23/18	Walmart	Refreshments for President's office	43	-	-	-	-	43	various	various	11000-74981
2/21/17	2/27/18	Megan's Corner Catering & More	TN Promise mentor breakfast	277	-	-	-	-	277	30	\$ 9.24	11000-74981
	3/1/18	Union County Chamber of Commerce	Union County Chamber of Commerce Fundraising Banquet	-	-	-	80	-	80	2	\$ 40.00	11050-74984
5/1/18	5/2/18	Megan's Corner Catering & More	Drive to 55 Meeting and Lunch with Hamblen Co Board of Education	199	-	-	-	-	199	16	\$ 12.43	11000-74981
5/5/18	5/8/18	Megan's Corner Catering & More	Commencement special guests	233	-	-	-	-	233	various	various	11000-74981
various	5/23/18	Walmart	Refreshments for President's office	12	-	-	-	-	12	various	various	11000-74981
various	5/23/18	Walmart	Refreshments for President's office	42	-	-	-	-	42	various	various	11000-74981
Total Business Meals and Hospitality Expenses for the President				\$ 1,835	\$ -	\$ -	\$ 7,095	\$ -	\$ 8,930			

Walters State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2017 to June 30, 2018

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/1/17	Staples Business Advantage	President's Office furniture	\$ -	\$ -	\$ 23,819	\$ -	\$ -	\$ 23,819	80651-74525
3/8/18	HC*Excell	Donation in support of education	-	-	-	1,000	-	1,000	11050-74984
4/26/18	Horace Michael Shultz, Jr.	2017-2018 Outstanding Student Award	-	-	-	500	-	500	11050-74790
5/8/18	Veronica Hyde	Stipend for purchase of student artwork displayed in Presidential Office Suite	-	-	-	200	-	200	11050-74790
Total Other Operating Expenses for the President			\$ -	\$ -	\$ 23,819	\$ 1,700	\$ -	\$ 25,519	

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: System-wide Internal Audit Updates

DATE: November 13, 2018

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

Mike Batson will give brief updates for the following items:

- External Quality Assessment Review Update
- TN College and University Auditors Conference that took place at Embassy Suites – Nashville SE Murfreesboro from October 22-24, 2018
- Information Systems Auditor IV search
- Community College Management's Risk Assessments In Progress

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Revisions to Fiscal Year 2019 Audit Plans

DATE: November 13, 2018

PRESENTER: Mike Batson

ACTION REQUIRED: Voice Vote

STAFF'S
RECOMMENDATION: Approve

The Office of Internal Audit at each campus and the system office prepares an annual Audit Plan at the beginning of each fiscal year. Each plan is based upon the staffing and hours available to perform audits and is prepared in conjunction with an annual risk analysis of the audit universe. The audit plans include required audits, risk-based audits, known investigations and special requests or projects. During the year, changes in audit priorities and staffing may result in alterations to the plan.

A summary of significant revisions to the plans from July 2018 to September 2018 is attached, followed by the revised plan for each of the audit offices.

**Tennessee Board of Regents
Summary of Revisions
Fiscal Year 2019 Audit Plans**

Overview of Significant Revisions: Below are revisions to the audit plans created in July 2018, reflecting changes which occurred through September 2018. Changes in audit priorities result in most revisions to audit plans. Investigations and special projects occur and sometimes replace risk-based or other planned audits. However, time budgets may also be increased or decreased depending on circumstances encountered during an audit and the time needed to achieve the audit objectives.

Institution	Significant Revisions to Audit Plans Since July 1, 2018
ChSCC	The TCAT CDL Program Compliance review was added at the President's request. The HR Grievances Process review was removed to accommodate the new request.
CISCC	Investigation 19-01 was added to the plan. Hours were moved from Unscheduled Investigations to accommodate 19-01.
CoSCC	The EWD Controls review and the Financial Aid-Phase 2 review required more time due to the complexity of the engagements. Time was reduced in several other engagements to accommodate the required increase.
JSCC	Hours were removed from Unscheduled Investigations to accommodate Investigation 19-01 and additional hours required for Investigation 18-01. Unused hours in Quality Assurance External Review were reallocated to State Audit Follow-up and Investigation 18-03.
MSCC	Time was reallocated from General Consulting to the Student Complaint FA project.
NeSCC	Time budget was reevaluated for several engagements and reallocated to other projects.
PSCC	Increase in hours for the Northeast State Community College President's Expense audit due to the complexity of the engagement.
RSCC	The Grade Changes review was added at the request of management. The Quality Assurance Review was omitted from the original audit plan.
STCC	The Deaf Connect of the Mid-South review was added at the request of management. Hours were taken from Unscheduled investigations to accommodate the request.
VSCC	Additional Follow-up to State Audit Report for FY 2015 and FY 2016 was added to the audit plan.
TBR Investigations	The Volunteer State Community College President's Expense audit was originally assigned to this plan due to the elimination of the Director position, but was subsequently transferred to another auditor.
TBR Information Systems	Audits were added to accommodate actual hours previously incurred by the previous Information Systems Auditor before termination. This position is currently vacant and all engagements are on hold until the position is filled.
TBR TCAT	The Volunteer State Community College President's Expense audit was transferred from TBR-Investigations to this plan. Required TCAT President's Expense audits were added to the plan.

The following institutions have not had significant revisions during this fiscal year:

Dyersburg State Community College
Nashville State Community College
Walters State Community College

**Chattanooga State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018**

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
FM	F	State Audit Assist/Follow-up	5.0	Jul-18	11.3	11.3	0.0	0%			11.3		Scheduled
FM	S	YE Procedures FYE 2018	5.0	Jun-18	11.3	11.3	0.0	0%		9.5	1.8	Jul-18	Completed
FM	S	YE Procedures FYE 2019	5.0	May-19	15.0	15.0	0.0	0%			15.0		Scheduled
IA	S	IAR-TCAT CDL Program Compliance	5.0	Oct-18	0.0	105.0	105.0	N/A	1	1.0	104.0		In Progress
IS	C	Management Advisory Services	5.0	Jul-18	105.0	105.0	0.0	0%		30.5	74.5		In Progress
IS	F	ChSCC Follow up Reviews	5.0	Jul-18	90.0	90.0	0.0	0%		32.5	57.5		In Progress
IS	I	Developing Investigations-Assist TBR	5.0	Jul-18	15.0	15.0	0.0	0%		1.0	14.0		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-18	105.0	105.0	0.0	0%			105.0		In Progress
IS	I	INV1803-Event Employment	5.0	Apr-18	22.5	22.5	0.0	0%		6.5	16.0		In Progress
IS	I	INV1804-Overtime & Comp Time Process	5.0	May-18	22.5	22.5	0.0	0%		6.0	16.5		In Progress
IS	M	Enterprise Risk Assessment	5.0	Oct-18	45.0	45.0	0.0	0%		2.0	43.0		In Progress
IS	P	Special Projects- Audit Software	5.0	Jul-18	15.0	15.0	0.0	0%		10.0	5.0		In Progress
IS	R	IAR-QAR Self & External	5.0	Jul-18	37.5	37.5	0.0	0%		36.5	1.0		In Progress
IT	S	IAR-NACHA-2019	5.0	May-19	60.0	60.0	0.0	0%			60.0		Scheduled
SS	F	IAR-FU-CCTA-Workforce Training Hours	5.0	Oct-18	90.0	90.0	0.0	0%		3.0	87.0		In Progress
SS	S	IAR-Student Record Retention	5.0	Jan-19	105.0	105.0	0.0	0%			105.0		Scheduled
SS	S	IAR-Student Complaints	5.0	Sep-18	120.0	120.0	0.0	0%			120.0		Scheduled
IS	A	IAR-IHR Grievances Process	3.6	Mar-19	105.0	0.0	-105.0	-100%	1		0.0		Removed
IT	A	IAR-Software License Compliance	3.4	May-18	75.0	75.0	0.0	0%			75.0		Scheduled

Total Planned Audit Hours: 1050.0 1050.0 0.0 138.5 911.5

Estimated Available Audit Hours = 1020.0

Functional Areas:

AD - Advancement
 AT - Athletics
 AX - Auxiliary
 FM - Financial Management
 IA - Instruction & Academic Support
 IS - Institutional Support
 IT - Information Technology
 MC - Marketing and Campus Activities
 PP - Physical Plant
 RS - Research
 SS - Student Services

Audit Types:

R - Required
 A - Risk-Based (Assessed)
 S - Special Request
 I - Investigation
 P - Project (Ongoing or Recurring)
 M - Management's Risk Assessment
 C - Consultation
 F - Follow-up Review
 O - Other

Status:

Scheduled
 In Progress
 Completed
 Removed

FN1: Added audit at request of President and removed audit to gain hours for project.

Cleveland State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018

							Revised to Original		Planned to Actual				
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
IS	F	Follow-up Reviews	5.0	Jul-18	90.0	90.0	0.0	0%			90.0		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-18	60.0	0.0	-60.0	-100%	1		0.0		Removed
IS	I	Investigation 19-01	5.0	Sep-18	0.0	62.3	62.3	N/A	1	60.5	1.8		In Progress
IS	M	Enterprise-Wide Risk Assessment	5.0	Oct-18	30.0	30.0	0.0	0%			30.0		Scheduled
IS	P	Special Project Automate Workpapers	5.0	Jul-18	22.5	22.5	0.0	0%		12.0	10.5		In Progress
FM	R	NACHA 2019	5.0	Jun-19	112.5	112.5	0.0	0%			112.5		Scheduled
IS	R	State Audit Follow-up	5.0	Jul-18	15.0	15.0	0.0	0%			15.0		In Progress
IS	R	QAR 2018	5.0	Jul-18	15.0	15.0	0.0	0%		14.5	0.5		In Progress
FM	S	NACHA 2018	5.0	Jun-18	99.8	87.8	-12.0	-12%		45.5	42.3		In Progress
IS	S	Management Advisory Services	5.0	Jul-18	75.0	75.0	0.0	0%		4.0	71.0		In Progress
IS	S	Shared Services	5.0	Jan-19	90.0	90.0	0.0	0%			90.0		In Progress
IS	S	Year End 2018	5.0	Jul-18	7.5	7.5	0.0	0%		8.0	-0.5	Aug-18	Completed
IS	S	Year End 2019	5.0	Jun-19	15.0	15.0	0.0	0%			15.0		Scheduled
FM	A	IAR-Maintenance/Tuition and Related Fees	3.3	Nov-18	112.5	112.5	0.0	0%			112.5		Scheduled
FM	A	IAR-Payroll	3.2	May-18	75.0	75.0	0.0	0%		36.5	38.5		In Progress
IS	R	Conflict of Interest	2.7	Mar-19	120.0	120.0	0.0	0%			120.0		Scheduled
IA	R	Work Force Development	2.4	Feb-19	150.0	150.0	0.0	0%			150.0		Scheduled
Total Planned Audit Hours:					1089.8	1080.0	-9.8			181.0	899.0		

Estimated Available Audit Hours = 1050.0

Functional Areas:

AD - Advancement
AT - Athletics
AX - Auxiliary
FM - Financial Management
IA - Instruction & Academic Support
IS - Institutional Support
IT - Information Technology
MC - Marketing and Campus Activities
PP - Physical Plant
RS - Research
SS - Student Services

Audit Types:

R - Required
A - Risk-Based (Assessed)
S - Special Request
I - Investigation
P - Project (Ongoing or Recurring)
M - Management's Risk Assessment
C - Consultation
F - Follow-up Review
O - Other

Status:

Scheduled
In Progress
Completed
Removed

FN1: Moved hours from Unscheduled Investigations to INV 19-01.

Columbia State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised to Original			FN	Planned to Actual		Completion Date	Current Status
						Revised Plan	Change in Hours	Change in Percentage		Actual Hours	Variance		
FM	M	Review Management's Risk Assessment	5.0	Nov-18	22.5	22.5	0.0	0%			22.5		Scheduled
IS	A	EWD_Controls Review	5.0	Mar-18	67.5	225.0	157.5	233%	1	144.5	80.5		In Progress
IS	C	Management Advisory Services	5.0	Jul-18	52.5	52.5	0.0	0%		23.3	29.2		In Progress
SS	A	Financial Aid-Phase 2	4.0	Oct-18	150.0	225.0	75.0	50%	1	5.8	219.2		Scheduled
AT	C	TitleIX - Self Assessment	3.5	Nov-18	37.5	37.5	0.0	0%			37.5		Scheduled
IS	A	Policy Compliance Reviews	3.5	Sep-18	75.0	75.0	0.0	0%			75.0		Scheduled
IT	A	Cybersecurity Plan	3.5	Jan-19	52.5	45.0	-7.5	-14%	2		45.0		Scheduled
IS	P	Achieving the Dream College Initiative	3.5	Sep-18	150.0	75.0	-75.0	-50%	2	2.5	72.5		In Progress
IS	A	Data Privacy, Retention, Red Flags	3.4	Apr-19	150.0	75.0	-75.0	-50%	2		75.0		Scheduled
FM	A	Third-Party Risk Management	3.3	Mar-19	75.0	37.5	-37.5	-50%	2		37.5		Scheduled
IS	A	Business Continuity Plan	3.2	Nov-18	37.5	37.5	0.0	0%			37.5		Scheduled
IS	M	Annual Department Budget Briefings	3.2	Jul-18	30.0	22.5	-7.5	-25%	3	22.8	-0.3	Jul-18	Completed
IS	F	Engagement Follow-up Review	3.2	Oct-18	30.0	22.5	-7.5	-25%	2	1.5	21.0		In Progress
IS	O	Awareness Education	3.1	Sep-18	37.5	22.5	-15.0	-40%	2	1.8	20.7		In Progress
IS	R	IIA Quality Assurance External Review	3.1	Oct-18	45.0	45.0	0.0	0%		43.4	1.6		In Progress
FM	S	President/Chancellor Expense Review	2.9	Sep-18	37.5	37.5	0.0	0%		7.3	30.2		In Progress
FM	F	Sensitive Equipment Inventory Controls Review	2.9	Sep-18	22.5	22.5	0.0	0%			22.5		Scheduled
FM	R	17-18 State Audit Year-End Work	2.9	Jun-18	15.0	7.5	-7.5	-50%	3	5.8	1.7	Sep-18	Completed
FM	R	18-19 State Audit Year-End Work	2.9	Jun-19	22.5	22.5	0.0	0%			22.5		Scheduled

Total Planned Audit Hours: 1110.0 1110.0 0.0 258.7 851.3

Estimated Available Audit Hours = 1110.0

Functional Areas:

AD - Advancement
AT - Athletics
AX - Auxiliary
FM - Financial Management
IA - Instruction & Academic Support
IS - Institutional Support
IT - Information Technology
MC - Marketing and Campus Activities
PP - Physical Plant
RS - Research
SS - Student Services

Audit Types:

R - Required
A - Risk-Based (Assessed)
S - Special Request
I - Investigation
P - Project (Ongoing or Recurring)
M - Management's Risk Assessment
C - Consultation
F - Follow-up Review
O - Other

Status:

Scheduled
In Progress
Completed
Removed

FN 1: Adjusted time to accommodate engagement complexity or capture actual time.

FN 2: Adjustments to allocate time to complex engagements.

FN 3: Reallocate unused time.

Dyersburg State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
FM	S	Faculty Sick Leave	5.0	Sep-18	15.0	15.0	0.0	0%		38.0	-23.0		In Progress
FM	R	STCC President's Expense Audit	5.0	Aug-18	170.3	170.3	0.0	0%		51.0	119.3		In Progress
IS	C	General Consultation	5.0	Jul-18	95.3	95.3	0.0	0%		60.0	35.3		In Progress
IS	C	PII Review	5.0	Jul-18	105.0	105.0	0.0	0%		36.0	69.0		In Progress
IS	R	QAR 2018 External Review	5.0	Aug-18	15.0	15.0	0.0	0%		37.5	-22.5		In Progress
IS	P	QAR 2018 Subcommittee Project	5.0	Aug-18	24.8	24.8	0.0	0%		31.5	-6.8		In Progress
IS	M	2018 Risk Assessment	5.0	Oct-18	90.0	90.0	0.0	0%			90.0		Scheduled
IS	I	Unscheduled Investigations	5.0	Jul-18	144.8	144.8	0.0	0%			144.8		In Progress
AD	R	Workforce Contact Hours	4.2	Feb-19	35.3	35.3	0.0	0%			35.3		Scheduled
IS	F	Follow-up Audits	4.2	Jul-18	80.3	80.3	0.0	0%			80.3		Scheduled
SS	S	FA Federal Work Study Program and FA Fraud	4.1	Oct-18	20.3	20.3	0.0	0%			20.3		In Progress
AT	A	Athletics Camps, Clinics, Fundraising	4.0	Jan-19	72.0	72.0	0.0	0%			72.0		Scheduled
AT	A	Athletics Eligibility	3.9	Mar-19	75.0	75.0	0.0	0%			75.0		Scheduled
FM	R	2019 Year-End Bank Counts	3.7	Jun-19	30.0	30.0	0.0	0%			30.0		Scheduled
FM	S	Cash Handling Procedures	3.7	Nov-18	65.3	65.3	0.0	0%		21.0	44.3		In Progress
IS	S	Conflict of Interest	3.5	Apr-19	65.3	65.3	0.0	0%			65.3		Scheduled
FM	A	Records Management and Retention	3.0	Dec-18	90.0	90.0	0.0	0%			90.0		Scheduled
FM	R	2018 Year-End Bank Counts		Jul-18	0.0	0.0	0.0	N/A		3.0	-3.0	Jul-18	Completed

Total Planned Audit Hours: 1193.3 1193.3 0.0 278.0 915.3

Estimated Available Audit Hours = 1160.2

Functional Areas:

AD - Advancement
 AT - Athletics
 AX - Auxiliary
 FM - Financial Management
 IA - Instruction & Academic Support
 IS - Institutional Support
 IT - Information Technology
 MC - Marketing and Campus Activities
 PP - Physical Plant
 RS - Research
 SS - Student Services

Audit Types:

R - Required
 A - Risk-Based (Assessed)
 S - Special Request
 I - Investigation
 P - Project (Ongoing or Recurring)
 M - Management's Risk Assessment
 C - Consultation
 F - Follow-up Review
 O - Other

Status:

Scheduled
 In Progress
 Completed
 Removed

**Jackson State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018**

							Revised to Original		Planned to Actual				
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
AD	C	Foundation 2017-18	5.0	Jul-18	150.0	135.0	-15.0	-10%			135.0		Scheduled
IS	C	General Consultation	5.0	Jul-18	75.0	75.0	0.0	0%		32.0	43.0		In Progress
FM	F	Access and Diversity Follow-up	5.0	Oct-18	75.0	75.0	0.0	0%			75.0		Scheduled
FM	F	Payroll Follow-up	5.0	Jan-19	75.0	75.0	0.0	0%			75.0		Scheduled
IA	F	INV 18-01 Follow-up	5.0	Apr-19	75.0	75.0	0.0	0%			75.0		Scheduled
IA	F	Study Abroad Follow-up	5.0	Oct-18	75.0	75.0	0.0	0%		7.5	67.5		In Progress
IS	F	Emergency Preparedness Follow-up	5.0	Nov-18	75.0	75.0	0.0	0%			75.0		Scheduled
IA	I	INV 18-01 Notification-Jan 2018	5.0	Jul-18	75.0	135.0	60.0	80%	1	9.0	126.0		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-18	60.0	0.0	-60.0	-100%	1		0.0		Removed
AT	I	INV 19-01 Timekeeping	5.0	Jun-19	0.0	30.0	30.0	N/A	2	143.5	-113.5		In Progress
IS	M	Risk Assessment	5.0	Oct-18	97.5	97.5	0.0	0%			97.5		Scheduled
FM	R	Year-End Procedures	5.0	Jun-19	37.5	37.5	0.0	0%		4.0	33.5		In Progress
IS	R	Quality Assurance External Review	5.0	Jul-18	75.0	45.0	-30.0	-40%	3	20.0	25.0		In Progress
FM	F	State Audit Follow-up	4.2	Aug-18	75.0	135.0	60.0	80%	3	13.0	122.0		In Progress
SS	F	INV 18-03 Follow-up	4.2	Apr-19	75.0	75.0	0.0	0%			75.0		Scheduled
SS	I	INV 18-03	4.2	Jul-18	75.0	135.0	60.0	80%	3	38.5	96.5		In Progress
IA	R	Workforce Development	4.2	Mar-19	187.5	187.5	0.0	0%			187.5		Scheduled
SS	S	Veterans Affairs Student Records	4.2	Dec-18	75.0	75.0	0.0	0%			75.0		Scheduled
IS	A	Financial Aid	4.1	Feb-19	187.5	187.5	0.0	0%			187.5		Scheduled
Total Planned Audit Hours:					1620.0	1725.0	105.0			267.5	1457.5		

Estimated Available Audit Hours = 1619.25

Functional Areas:

AD - Advancement
 AT - Athletics
 AX - Auxiliary
 FM - Financial Management
 IA - Instruction & Academic Support
 IS - Institutional Support
 IT - Information Technology
 MC - Marketing and Campus Activities
 PP - Physical Plant
 RS - Research
 SS - Student Services

Audit Types:

R - Required
 A - Risk-Based (Assessed)
 S - Special Request
 I - Investigation
 P - Project (Ongoing or Recurring)
 M - Management's Risk Assessment
 C - Consultation
 F - Follow-up Review
 O - Other

Status:

Scheduled
 In Progress
 Completed
 Removed

FN1: Removed Unscheduled hours due to use of hours in current investigations.

FN2: Review of Timekeeping added per President's request.

FN3: QAR hours reduced to allow for time budget adjustments to the state audit follow-up and INV 18-03 Club Account review.

**Motlow State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018**

							Revised to Original		Planned to Actual				
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
SS	A	Admissions and Records	5.0	Oct-18	130.5	130.5	0.0	0%			130.5		Scheduled
IS	C	General Consultation	5.0	Jul-18	80.3	35.3	-45.0	-56%	1	30.2	5.1		In Progress
AT	F	INV 16-04 Follow-up	5.0	Jul-18	40.5	40.5	0.0	0%		28.9	11.6		In Progress
FM	F	Access and Diversity 2014-2015 Follow-up	5.0	Dec-18	50.3	50.3	0.0	0%		1.0	49.3		In Progress
IA	F	INV 18-02 Follow-up	5.0	Nov-18	30.0	30.0	0.0	0%			30.0		Scheduled
IA	F	INV 18-03 Follow-up	5.0	Nov-18	39.8	39.8	0.0	0%		3.3	36.5		In Progress
IA	F	INV 18-04 Follow-up	5.0	Sep-18	30.0	30.0	0.0	0%			30.0		Scheduled
IS	F	Other Internal Audit Follow-up	5.0	Jul-18	20.3	20.3	0.0	0%			20.3		Scheduled
IT	F	Information Technology Follow-up	5.0	Aug-18	30.0	30.0	0.0	0%		8.0	22.0		In Progress
IT	F	INV 16-01 Follow-up	5.0	Dec-18	39.8	39.8	0.0	0%			39.8		Scheduled
SS	F	INV 18-01 Follow-up	5.0	Nov-18	30.0	30.0	0.0	0%			30.0		Scheduled
IA	I	INV 18-04	5.0	Jul-18	30.0	30.0	0.0	0%		10.6	19.4		In Progress
IS	I	INV	5.0	Jul-18	50.3	50.3	0.0	0%		1.0	49.3		In Progress
IS	M	MRA Access	5.0	Nov-18	37.5	37.5	0.0	0%		6.0	31.5		In Progress
FM	P	Data Analytics	5.0	Jul-18	50.3	50.3	0.0	0%		1.5	48.8		In Progress
IS	P	Quality Assessment Review	5.0	Jul-18	40.5	40.5	0.0	0%		33.6	6.9		In Progress
FM	R	President's Expense Audit ChSCC FY 2018	5.0	Sep-18	75.0	75.0	0.0	0%		75.5	-0.5		In Progress
FM	R	State Audit Assistance Year End	5.0	Jul-18	22.5	22.5	0.0	0%		8.0	14.5		In Progress
IS	R	Conflict of Interest	5.0	Mar-19	45.0	45.0	0.0	0%			45.0		Scheduled
MC	R	Workforce Development	5.0	Jan-19	69.8	69.8	0.0	0%		11.7	58.1		In Progress
IA	S	Study Abroad	5.0	Jul-18	45.0	45.0	0.0	0%		4.4	40.6		In Progress
SS	P	Student Complaint FA	5.0	Sep-18	0.0	45.0	45.0	N/A	1	16.5	28.5		In Progress
SS	A	Financial Aid	4.8	Feb-19	130.5	130.5	0.0	0%			130.5		Scheduled

Total Planned Audit Hours: 1117.5 1117.5 0.0 240.2 877.3

Estimated Available Audit Hours = 1117.5

Functional Areas:

AD - Advancement
 AT - Athletics
 AX - Auxiliary
 FM - Financial Management
 IA - Instruction & Academic Support
 IS - Institutional Support
 IT - Information Technology
 MC - Marketing and Campus Activities
 PP - Physical Plant
 RS - Research
 SS - Student Services

Audit Types:

R - Required
 A - Risk-Based (Assessed)
 S - Special Request
 I - Investigation
 P - Project (Ongoing or Recurring)
 M - Management's Risk Assessment
 C - Consultation
 F - Follow-up Review
 O - Other

Status:

Scheduled
 In Progress
 Completed
 Removed

FN1: Time was reallocated from Consulting to a Project.

Nashville State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
FM	R	Year-End Work	5.0	Jul-18	22.5	22.5	0.0	0%		11.0	11.5		In Progress
IS	I	INV 18-02	5.0	Sep-17	31.5	31.5	0.0	0%		40.5	-9.0		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-18	90.0	90.0	0.0	0%			90.0		Scheduled
IS	M	IA Letter MRA	5.0	Jul-18	15.0	15.0	0.0	0%		3.0	12.0		In Progress
IS	S	Special Projects	5.0	Jul-18	112.5	112.5	0.0	0%		38.5	74.0		In Progress
FM	A	PP&E Accounting	4.2	Jul-18	90.0	90.0	0.0	0%			90.0		Scheduled
IS	S	Assisting SWIA	4.2	Jul-18	75.0	75.0	0.0	0%		160.0	-85.0		In Progress
IT	A	Disaster Recovery	4.2	Jul-18	15.0	15.0	0.0	0%			15.0		Scheduled
IT	A	PII (and PHI) Data Security	4.0	Jul-18	15.0	15.0	0.0	0%			15.0		Scheduled
FM	A	Account Reconciliation Procedures	3.7	Jul-18	75.0	75.0	0.0	0%			75.0		Scheduled
FM	F	State Audit Follow-up	3.7	Jul-18	37.5	37.5	0.0	0%			37.5		Scheduled
IS	S	Human Resources	3.7	Jul-18	105.0	105.0	0.0	0%		39.0	66.0		In Progress
FM	A	Contracts Compliance	3.5	Jul-18	90.0	90.0	0.0	0%			90.0		Scheduled
IT	F	SWIA IT Audit Follow-up	3.4	Jul-18	37.5	37.5	0.0	0%			37.5		Scheduled
PP	A	Security-Clery Act	3.4	Jul-18	90.0	90.0	0.0	0%		2.0	88.0		In Progress
SS	A	Federal Work Study Program	2.7	Jul-18	75.0	75.0	0.0	0%			75.0		Scheduled
SS	F	Federal FA Audit Follow-up	2.7	Jul-18	37.5	37.5	0.0	0%			37.5		Scheduled
IS	C	General Consultation	2.5	Jul-18	105.0	105.0	0.0	0%		1.0	104.0		In Progress
IA	R	Workforce and Community Development	2.4	Jul-18	75.0	75.0	0.0	0%		5.5	69.5		In Progress

Total Planned Audit Hours: 1194.0 1194.0 0.0 300.5 893.5

Estimated Available Audit Hours = 1194.0

Functional Areas:

AD - Advancement
AT - Athletics
AX - Auxiliary
FM - Financial Management
IA - Instruction & Academic Support
IS - Institutional Support
IT - Information Technology
MC - Marketing and Campus Activities
PP - Physical Plant
RS - Research
SS - Student Services

Audit Types:

R - Required
A - Risk-Based (Assessed)
S - Special Request
I - Investigation
P - Project (Ongoing or Recurring)
M - Management's Risk Assessment
C - Consultation
F - Follow-up Review
O - Other

Status:

Scheduled
In Progress
Completed
Removed

Northeast State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
FM	A	Accounts Receivable Review	5.0	Jul-18	75.0	112.5	37.5	50%	1	64.0	48.5		In Progress
FM	A	Bank Reconciliations Review	5.0	Jul-18	75.0	75.0	0.0	0%			75.0		Scheduled
FM	A	Grants and Contracts Review	5.0	Jul-18	105.0	105.0	0.0	0%			105.0		Scheduled
FM	M	Risk Assessments	5.0	Jul-18	52.5	52.5	0.0	0%			52.5		Scheduled
FM	R	State Audit Assistance Year-End	5.0	Jul-18	52.5	52.5	0.0	0%		5.5	47.0		In Progress
FM	R	State Audit Follow-up	5.0	Jul-18	75.0	75.0	0.0	0%			75.0		Scheduled
IS	P	Electronic Workpapers Software	5.0	Jul-18	37.5	37.5	0.0	0%		8.5	29.0		In Progress
IS	C	General Consultation	5.0	Jul-18	52.5	52.5	0.0	0%		16.5	36.0		In Progress
IS	F	Other Internal Audit Follow-up	5.0	Jul-18	37.5	37.5	0.0	0%			37.5		Scheduled
IS	R	Conflict of Interest Review	5.0	Jul-18	150.0	90.0	-60.0	-40%	2		90.0		Scheduled
IS	P	QAR 2019	5.0	Jul-18	22.5	82.5	60.0	267%	3	69.0	13.5		In Progress
IS	S	Special Requests and Projects	5.0	Jul-18	52.5	52.5	0.0	0%		25.5	27.0		In Progress
IA	R	Workforce Development 2018	5.0	Jul-18	150.0	90.0	-60.0	-40%	2	3.0	87.0		In Progress
RS	P	IRB Review	5.0	Jul-18	15.0	75.0	60.0	400%	4	61.5	13.5	Sep-18	Completed
SS	S	Graduate Placement Review	5.0	Jul-18	150.0	105.0	-45.0	-30%	2		105.0		Scheduled
Total Planned Audit Hours:					1102.5	1095.0	-7.5			253.5	841.5		

Estimated Available Audit Hours =

Functional Areas:

AD - Advancement
AT - Athletics
AX - Auxiliary
FM - Financial Management
IA - Instruction & Academic Support
IS - Institutional Support
IT - Information Technology
MC - Marketing and Campus Activities
PP - Physical Plant
RS - Research
SS - Student Services

Audit Types:

R - Required
A - Risk-Based (Assessed)
S - Special Request
I - Investigation
P - Project (Ongoing or Recurring)
M - Management's Risk Assessment
C - Consultation
F - Follow-up Review
O - Other

Status:

Scheduled
In Progress
Completed
Removed

FN1: Expanded scope
FN2: Reevaluated time budget and transferred hours to other projects
FN3: Underestimated time requirement
FN4: Additional time for management requests and communication of recommendations

**Pelissippi State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018**

							Revised to Original			Planned to Actual			
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
AD	S	Consulting/Special Request/MAS	5.0	Jul-18	37.5	37.5	0.0	0%		16.0	21.5		In Progress
FM	F	Audit Follow-ups	5.0	Jul-18	52.5	52.5	0.0	0%		8.0	44.5		In Progress
FM	S	NACHA	5.0	Oct-18	90.0	75.0	-15.0	-17%		8.5	66.5		In Progress
FM	P	MKInsight Software	5.0	Jul-18	52.5	52.5	0.0	0%		15.5	37.0		In Progress
FM	R	Northeast State President's Expense	5.0	Jul-18	75.0	112.5	37.5	50%	1	77.0	35.5		In Progress
FM	P	Review of RFP's, café prices, & other business office issues	5.0	Jul-18	37.5	37.5	0.0	0%		1.5	36.0		In Progress
IT	P	IT Security Consulting, MAS, Banner Steering	5.0	Jul-18	22.5	22.5	0.0	0%		10.0	12.5		In Progress
IS	M	Enterprise Wide Risk Assessment	5.0	Sep-18	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
IS	P	ETSU Quality Assurance Review External Validation	5.0	Jul-18	75.0	75.0	0.0	0%		73.5	1.5		In Progress
IS	P	Quality Assurance Review	5.0	Jul-18	60.0	60.0	0.0	0%		21.5	38.5		In Progress
IS	P	Review of French Exchange Program	5.0	Apr-19	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
IS	S	Consulting/Special Request/MAS	5.0	Jul-18	90.0	90.0	0.0	0%		0.0	90.0		Scheduled
IA	S	Faculty Credentials	5.0	Nov-18	105.0	105.0	0.0	0%		6.0	99.0		In Progress
IA	C	Review of Compliance Assist	5.0	Jan-19	37.5	37.5	0.0	0%		0.0	37.5		Scheduled
SS	A	CCTA (Funding Formula)	5.0	Feb-19	97.5	97.5	0.0	0%		0.0	97.5		Scheduled
PP	A	Facilities-Maintenance Operations	3.6	Apr-19	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
Total Planned Audit Hours:					1035.0	1057.5	22.5			237.5	820.0		
Estimated Available Audit Hours =					1012.5								

Functional Areas:

AD - Advancement
 AT - Athletics
 AX - Auxiliary
 FM - Financial Management
 IA - Instruction & Academic Support
 IS - Institutional Support
 IT - Information Technology
 MC - Marketing and Campus Activities
 PP - Physical Plant
 RS - Research
 SS - Student Services

Audit Types:

R - Required
 A - Risk-Based (Assessed)
 S - Special Request
 I - Investigation
 P - Project (Ongoing or Recurring)
 M - Management's Risk Assessment
 C - Consultation
 F - Follow-up Review
 O - Other

Status:

Scheduled
 In Progress
 Completed
 Removed

FN1 - Increase in hours related to the fact that this was the first time that the current accounting staff at Northeast had been audited related to their preparation of a President's Expense Report. Because of this some weaknesses related to reporting as well formatting of the report had occurred. The college was allowed to revise their report to correct these issues which led to additional audit time being required. Furthermore, the fact that President King was being paid by the Board instead of directly by the college caused further confusion related to the initial expenditure report prepared by the college.

**Roane State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018**

							Revised to Original		Planned to Actual				
Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Change in Hours	Change in Percentage	FN	Actual Hours	Variance	Completion Date	Current Status
FM	R	Year-End Cash Counts	5.0	May-19	37.5	37.5	0.0	0%		2.0	35.5		In Progress
FM	S	Access & Diversity FY2016	5.0	Jul-18	22.5	22.5	0.0	0%			22.5		In Progress
IA	A	International Education FY18	5.0	Feb-19	52.5	52.5	0.0	0%			52.5		Scheduled
IA	S	Grade Changes	5.0	Sep-18	0.0	52.5	52.5	N/A	1	27.8	24.7		In Progress
IS	C	General Consultation	5.0	Jul-18	142.5	142.5	0.0	0%		64.3	78.2		In Progress
IS	M	Enterprise Risk Assessment	5.0	Jul-18	60.0	60.0	0.0	0%		7.3	52.7		In Progress
IS	M	TCAT Crossville RA	5.0	Feb-19	15.0	15.0	0.0	0%			15.0		Scheduled
IS	M	TCAT Harriman RA	5.0	Feb-19	15.0	15.0	0.0	0%			15.0		Scheduled
IS	M	TCAT Jacksboro RA	5.0	Feb-19	15.0	15.0	0.0	0%			15.0		Scheduled
IS	M	TCAT Oneida RA	5.0	Feb-19	15.0	15.0	0.0	0%			15.0		Scheduled
IS	P	Quality Assurance Review	5.0	Jul-18	0.0	30.0	30.0	N/A	2	28.3	1.7		In Progress
AX	S	Foundation	4.2	Jan-19	75.0	75.0	0.0	0%			75.0		Scheduled
FM	F	Follow-up Reviews	4.2	Jul-18	37.5	37.5	0.0	0%			37.5		In Progress
FM	F	State Audit Follow-up	4.2	Jul-18	37.5	37.5	0.0	0%		2.0	35.5		In Progress
FM	I	Unscheduled Investigations	4.2	Jul-18	37.5	37.5	0.0	0%			37.5		In Progress
FM	I	INV 17-02	4.2	Jul-18	75.0	75.0	0.0	0%		13.5	61.5		In Progress
FM	S	ACA Reporting	4.2	Jul-18	22.5	22.5	0.0	0%			22.5		In Progress
IS	S	Conflict of Interest	4.2	Jan-19	22.5	22.5	0.0	0%			22.5		Scheduled
IS	S	SACS- COC Audit	4.2	Jul-18	90.0	90.0	0.0	0%			90.0		In Progress
IS	S	Workload Release Time	4.2	Jul-18	37.5	37.5	0.0	0%		25.8	11.7		In Progress
SS	S	Workforce Dev Contact Hrs	4.2	Oct-18	60.0	60.0	0.0	0%			60.0		Scheduled
FM	R	Acct Rec FY18	3.3	Nov-18	75.0	75.0	0.0	0%			75.0		Scheduled

Total Planned Audit Hours: 945.0 1027.5 82.5 171.0 856.5

Estimated Available Audit Hours = 945.0

Functional Areas:

AD - Advancement
 AT - Athletics
 AX - Auxiliary
 FM - Financial Management
 IA - Instruction & Academic Support
 IS - Institutional Support
 IT - Information Technology
 MC - Marketing and Campus Activities
 PP - Physical Plant
 RS - Research
 SS - Student Services

Audit Types:

R - Required
 A - Risk-Based (Assessed)
 S - Special Request
 I - Investigation
 P - Project (Ongoing or Recurring)
 M - Management's Risk Assessment
 C - Consultation
 F - Follow-up Review
 O - Other

Status:

Scheduled
 In Progress
 Completed
 Removed

FN1: Audit requested by management.
 FN2: Audit ommitted from original plan.

**Southwest Tennessee Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018**

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised to Original			FN	Planned to Actual		Completion Date	Current Status
						Revised Plan	Change in Hours	Change in Percentage		Actual Hours	Variance		
FM	F	Federal Audit Follow-up	5.0	Oct-18	22.5	22.5	0.0	0%		22.5		Scheduled	
FM	F	State Audit Follow-up	5.0	Nov-18	112.5	112.5	0.0	0%		112.5		Scheduled	
IS	F	Internal Audit Follow-up	5.0	Jul-18	30.0	30.0	0.0	0%		30.0		In Progress	
IS	P	Quality Assurance Self-Assessment	5.0	Jul-18	30.0	30.0	0.0	0%		33.5	-3.5	In Progress	
IS	A	Risk Management	4.2	Aug-18	22.5	22.5	0.0	0%		22.5		Scheduled	
IS	A	Review of Security	4.2	Feb-19	105.0	105.0	0.0	0%		30.0	75.0	In Progress	
FM	F	Revitalization Grant Follow-up	4.2	Jul-18	30.0	30.0	0.0	0%		10.5	19.5	Aug-18 Completed	
FM	F	TAF Follow-up	4.2	Oct-18	37.5	37.5	0.0	0%		1.5	36.0	In Progress	
FM	F	Access and Diversity Fund Follow-up	4.2	Oct-18	15.0	15.0	0.0	0%		15.0		Scheduled	
FM	F	Federal Work Study Follow-up	4.2	Jan-19	90.0	90.0	0.0	0%		5.0	85.0	In Progress	
FM	F	Industrial Readiness Follow-up	4.2	Aug-18	30.0	30.0	0.0	0%		30.0		Scheduled	
IS	I	INV 18-2 Day Care	4.2	Jul-18	30.0	30.0	0.0	0%		3.0	27.0	Aug-18 Completed	
SS	I	INV 16-02	4.2	Aug-18	30.0	30.0	0.0	0%		30.0		In Progress	
IS	P	Audit Software	4.2	Jul-18	90.0	90.0	0.0	0%		45.5	44.5	In Progress	
IS	R	Workforce Development	4.2	Dec-18	105.0	105.0	0.0	0%		105.0		Scheduled	
SS	S	Out of State Tuition	4.2	Mar-19	105.0	105.0	0.0	0%		105.0		Scheduled	
FM	S	Deaf Connect of the Mid-South Review	3.0	Sep-18	0.0	67.5	67.5	N/A	1	49.5	18.0	In Progress	
FM	S	Cash Count	2.7	Jul-18	30.0	30.0	0.0	0%		30.0	0.0	In Progress	
IS	C	General Consultation	2.6	Jul-18	105.0	105.0	0.0	0%		18.5	86.5	In Progress	
IS	I	Unscheduled Investigations	2.6	Jul-18	135.0	67.5	-67.5	-50%	1	67.5		In Progress	

Total Planned Audit Hours: 1155.0 1155.0 0.0 227.0 928.0

Estimated Available Audit Hours = 1155.0

Functional Areas:

- AD - Advancement
- AT - Athletics
- AX - Auxiliary
- FM - Financial Management
- IA - Instruction & Academic Support
- IS - Institutional Support
- IT - Information Technology
- MC - Marketing and Campus Activities
- PP - Physical Plant
- RS - Research
- SS - Student Services

Audit Types:

- R - Required
- A - Risk-Based (Assessed)
- S - Special Request
- I - Investigation
- P - Project (Ongoing or Recurring)
- M - Management's Risk Assessment
- C - Consultation
- F - Follow-up Review
- O - Other

Status:

- Scheduled
- In Progress
- Completed
- Removed

FN1: A request was made to look into the vendor Deaf Connect. Hours were taken from Unscheduled Investigations for this request.

**Volunteer State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018**

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
FM	R	Conflict of Interest	5.0	Oct-18	112.5	112.5	0.0	0%			112.5		Scheduled
FM	S	State Audit Year-End Procedures	5.0	May-19	37.5	37.5	0.0	0%		6.0	31.5		In Progress
IS	F	Follow-up Activities	5.0	Jul-18	112.5	112.5	0.0	0%			112.5		Scheduled
IS	C	General Consultation	5.0	Jul-18	112.5	112.5	0.0	0%		17.5	95.0		In Progress
IS	A	Business Division Grants	5.0	Jul-18	187.5	187.5	0.0	0%			187.5		Scheduled
IS	P	QAIP Self Assessment	5.0	Jul-18	112.5	112.5	0.0	0%		19.5	93.0		In Progress
IS	M	Management Risk Assessment	5.0	Sep-18	75.0	75.0	0.0	0%		12.5	62.5		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-18	37.5	37.5	0.0	0%			37.5		In Progress
LA	R	Workforce Development	5.0	Nov-18	187.5	187.5	0.0	0%			187.5		Scheduled
SS	A	Work Study Program	5.0	Mar-19	187.5	187.5	0.0	0%			187.5		Scheduled
FM	F	Additional Follow-up for State Audit Reports	4.2	Aug-18	0.0	150.0	150.0	N/A	1	127.5	22.5		In Progress
Total Planned Audit Hours:					1162.5	1312.5	150.0				183.0	1129.5	

Estimated Available Audit Hours = 1057.5

Functional Areas:

AD - Advancement
 AT - Athletics
 AX - Auxiliary
 FM - Financial Management
 IA - Instruction & Academic Support
 IS - Institutional Support
 IT - Information Technology
 MC - Marketing and Campus Activities
 PP - Physical Plant
 RS - Research
 SS - Student Services

Audit Types:

R - Required
 A - Risk-Based (Assessed)
 S - Special Request
 I - Investigation
 P - Project (Ongoing or Recurring)
 M - Management's Risk Assessment
 C - Consultation
 F - Follow-up Review
 O - Other

Status:

Scheduled
 In Progress
 Completed
 Removed

FN1: Additional Follow-Up to State Audit Report for FY 2015 and FY 2016 added to audit plan.

**Walters State Community College
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018**

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
SS	M	FY19 Student Services Access Risk Assessment	5.0	Nov-18	15.0	15.0	0.0	0%			15.0		Scheduled
IS	R	FY18 IIA Quality Assurance Review	5.0	Jul-18	22.5	22.5	0.0	0%		11.0	11.5		In Progress
IT	A	FY19 IT Governance	4.2	Mar-19	187.5	187.5	0.0	0%			187.5		Scheduled
IS	A	FY19 Enterprise-wide Risk Management	4.2	Nov-18	7.5	7.5	0.0	0%			7.5		Scheduled
IS	C	FY18 Institutional Support Consulting	4.2	Sep-17	6.0	6.0	0.0	0%			6.0		In Progress
IS	I	FY19 Unscheduled Investigations	4.2	Jul-18	37.5	37.5	0.0	0%			37.5		Scheduled
FM	R	FY18 Fiscal Year-End Procedures for State Audit	4.2	Jun-18	34.5	34.5	0.0	0%		12.0	22.5		In Progress
FM	R	FY19 Fiscal year-End Procedures for State Audit	4.2	Jun-18	30.0	30.0	0.0	0%			30.0		Scheduled
FM	R	FY19 State Audit Follow-up	4.2	Jan-19	37.5	37.5	0.0	0%		4.0	33.5		In Progress
SS	R	FY19 CCTA Funding Formula-Workforce Training	4.2	Nov-18	150.0	150.0	0.0	0%		15.5	134.5		In Progress
FM	S	FY19 NACHA Compliance Review	4.2	Oct-18	187.5	187.5	0.0	0%		4.0	183.5		In Progress
FM	S	FY19 PSCC President's Expenses Audit	4.2	Aug-18	150.0	150.0	0.0	0%		52.5	97.5		In Progress
IS	S	FY19 Institutional Support Consulting	4.2	Jun-18	359.3	359.3	0.0	0%		153.5	205.8		In Progress
Total Planned Audit Hours:					1224.8	1224.8	0.0			252.5	972.3		

Estimated Available Audit Hours = 1222.5

Functional Areas:

AD - Advancement
 AT - Athletics
 AX - Auxiliary
 FM - Financial Management
 IA - Instruction & Academic Support
 IS - Institutional Support
 IT - Information Technology
 MC - Marketing and Campus Activities
 PP - Physical Plant
 RS - Research
 SS - Student Services

Audit Types:

R - Required
 A - Risk-Based (Assessed)
 S - Special Request
 I - Investigation
 P - Project (Ongoing or Recurring)
 M - Management's Risk Assessment
 C - Consultation
 F - Follow-up Review
 O - Other

Status:

Scheduled
 In Progress
 Completed
 Removed

**Tennessee Board of Regents - Investigations
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018**

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
IS	R	Conflict of Interest/Outside Employment	4.0	Feb-19	75.0	75.0	0.0	0%	1		75.0		Scheduled
IS	C	Consultation with Campus Auditors	5.0	Jul-18	337.5	337.5	0.0	0%		73.5	264.0		In Progress
IS	P	Investigation Management	5.0	Jul-18	337.5	337.5	0.0	0%		65.0	272.5		In Progress
IA	I	TBR INV 18-03	4.0	Jul-18	37.5	37.5	0.0	0%			37.5		In Progress
IA	I	TBR INV 18-04	4.0	Jul-18	37.5	37.5	0.0	0%			37.5		In Progress
FM	I	TBR INV 18-07	4.0	Jul-18	37.5	37.5	0.0	0%			37.5		In Progress
IS	I	TBR INV 18-08	4.0	Jul-18	37.5	37.5	0.0	0%			37.5		In Progress
FM	I	TBR INV 18-09	4.0	Jul-18	37.5	37.5	0.0	0%			37.5		In Progress
IA	I	TBR INV 18-10	4.0	Jul-18	150.0	150.0	0.0	0%		135.5	14.5		In Progress
IS	I	TBR INV 19-01	4.0	Sep-18	0.0	75.0	75.0	NA		34.5	40.5		In Progress
FM	I	Unscheduled Investigations	4.0	Jul-18	240.0	183.8	-56.3	-23%			183.8		In Progress
IS	R	VSCC President's Expenses FY 2018	4.0	Sep-18	37.5	18.75	-18.75	-50%	2	19.5	-0.75		Removed
Total Planned Audit Hours:					1365.0	1365.0	0.0			328.0	1037.0		
Estimated Available Audit Hours = 1,365													
Functional Areas:				Audit Types:				Status:					
AD - Advancement				R - Required				Scheduled					
AT - Athletics				A - Risk-Based (Assessed)				In Progress					
AX - Auxiliary				S - Special Request				Completed					
FM - Financial Management				I - Investigation				Removed					
IA - Instruction & Academic Support				P - Project (Ongoing or Recurring)									
IS - Institutional Support				M - Management's Risk Assessment									
IT - Information Technology				C - Consultation									
MC - Marketing and Campus Activities				F - Follow-up Review									
PP - Physical Plant				O - Other									
RS - Research													
SS - Student Services													
FN 1 - Audit added to Investigative Auditor's schedule due to the elimination of the Director position.													
FN 2 - Audit added to Investigative Auditor's schedule due to the elimination of the Director position but subsequently transferred to other auditor.													

Tennessee Board of Regents - Information Systems*
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
IT	F	SWIA Follow-up on all SW IT Audits	5.0	Jan-18	37.5	37.5	0.0	0%	1	10.5	27.0		On Hold
IT	C	IT Consulting & Requested Projects	4.2	Jan-18	225.0	225.0	0.0	0%	1	11.0	214.0		On Hold
IT	A	TCAT - Cyber Security/Shared Services	3.4	Jan-18	75.0	75.0	0.0	0%		0.0	75.0		On Hold
IT	A	VSCC Information Security Audit		Jan-18	135.0	135.0	0.0	0%		0.0	135.0		On Hold
IT	A	NeSCC Information Security Audit		Mar-18	135.0	135.0	0.0	0%		0.0	135.0		On Hold
IT	P	Banner ODS Data Warehouse Project		Jul-18	0.0	0.0	0.0	N/A	1	22.0	-22.0		On Hold
IT	A	STCC Information Security Audit		Jul-18	0.0	0.0	0.0	N/A	1	7.5	-7.5	Jul-18	Completed
IT	A	WSCC Information Security Audit		Jul-18	0.0	0.0	0.0	N/A	1	2.0	-2.0		In Progress
IT	A	MSCC Information Security Audit		Jul-18	0.0	0.0	0.0	N/A	1	2.0	-2.0		In Progress
IT	A	CoSCC Information Security Audit		Jul-18	0.0	0.0	0.0	N/A	1	4.5	-4.5		In Progress
IT	A	TNeCampus Information Security Audit		Jul-18	0.0	0.0	0.0	N/A	1	8.5	-8.5		In Progress
IT	A	NaSCC Information Security Audit		Jul-18	0.0	0.0	0.0	N/A	1	25.5	-25.5		In Progress
Total Planned Audit Hours:					607.5	607.5	0.0			93.5	514.0		
Estimated Available Audit Hours =					607.5								

Functional Areas:

AD - Advancement
AT - Athletics
AX - Auxiliary
FM - Financial Management
IA - Instruction & Academic Support
IS - Institutional Support
IT - Information Technology
MC - Marketing and Campus Activities
PP - Physical Plant
RS - Research
SS - Student Services

Audit Types:

R - Required
A - Risk-Based (Assessed)
S - Special Request
I - Investigation
P - Project (Ongoing or Recurring)
M - Management's Risk Assessment
C - Consultation
F - Follow-up Review
O - Other

Status:

Scheduled
In Progress
Completed
Removed
On Hold

FN 1: Hours are from previous Information Systems Auditor IV.

* Position is vacant as of August 16, 2018- plan is based on a partial year.

Tennessee Board of Regents - TCAT
Internal Audit Plan
Fiscal Year Ending June 30, 2019
Revised October 2018

Area	Type	Audit	Risk Factor	Estimated Audit Start Date	Original Hours Planned	Revised Plan	Revised to Original		FN	Planned to Actual		Completion Date	Current Status
							Change in Hours	Change in Percentage		Actual Hours	Variance		
FM	C	FY 18 TCAT Consultation	N/A	Jul-18	37.5	37.5	0.0	0%		28.5	9.0		In Progress
FM	M	FY 18 Risk Assessment	N/A	Oct-18	112.5	112.5	0.0	0%		5.5	107.0		In Progress
FM	O	FY 18 TCAT Audit Program Creation	N/A	Jul-18	37.5	37.5	0.0	0%		80.0	-42.5		In Progress
FM	O	FY 18 TCAT QAR Review	N/A	Oct-18	37.5	37.5	0.0	0%		37.5	0.0		In Progress
FM	R	FY 18 TCAT Year End Procedures	N/A	Jun-19	37.5	37.5	0.0	0%			37.5		Scheduled
FM	R	FY 18 VSCC President's Expense Audit	N/A	Oct-18	0.0	37.5	37.5	N/A	1		37.5		Scheduled
FM	A	FY 19 TCAT Morristown SFA	4.7	Jan-19	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	A	FY 17 Ripley-IAR-Equipment/Security Review	4.0	Oct-18	15.0	15.0	0.0	0%			15.0		Scheduled
FM	A	FY 19 TCAT Ripley SFA	4.0	Aug-18	15.0	15.0	0.0	0%		3.5	11.5		In Progress
FM	R	FY 18 TCAT Ripley President's Expense	4.0	Aug-18	7.5	7.5	0.0	0%			7.5		Scheduled
IS	S	FY 18 TCAT Memphis SFA Reconciliation	3.7	Jul-18	112.5	112.5	0.0	0%		147.0	-34.5		In Progress
FM	A	FY 19 TCAT Livingston SFA	3.5	Mar-19	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	R	FY 18 Livingston President's Expense	3.5	Sep-18	0.0	37.5	37.5	N/A	1	2.5	35.0		In Progress
FM	A	FY 17 Nashville-IAR-Equipment/Security Review	3.4	Sep-18	15.0	15.0	0.0	0%			15.0		Scheduled
EM	A	FY 19 TCAT Nashville SFA	3.4	Sep-18	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	R	FY 18 TCAT Nashville President's Expense	3.4	Sep-18	7.5	7.5	0.0	0%			7.5		Scheduled
FM	A	FY 19 TCAT Harriman SFA	3.2	Mar-19	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	A	FY 19 TCAT Jacksboro SFA	3.2	Jan-19	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	A	FY 19 TCAT Knoxville SFA	3.2	Apr-19	37.5	37.5	0.0	0%		4.0	33.5		In Progress
FM	A	FY 19 TCAT Memphis SFA	3.2	Jul-18	22.5	22.5	0.0	0%			22.5		Scheduled
EM	R	FY 18 TCAT Memphis President's Expense	3.2	Aug-18	7.5	7.5	0.0	0%			7.5		Scheduled
FM	A	FY 19 TCAT Pulaski SFA	3.1	Jan-19	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	R	FY 18 Pulaski President's Expense	3.1	Oct-18	0.0	30.0	30.0	N/A	1	2.5	27.5		In Progress
FM	A	FY 17 Paris-IAR-Equipment/Security Review	3.0	Nov-18	15.0	15.0	0.0	0%			15.0		Scheduled
FM	A	FY 19 TCAT Paris SFA	3.0	Nov-18	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	A	FY 17 Covington-IAR-Equipment/Security Review	2.9	Aug-18	15.0	15.0	0.0	0%			15.0		Scheduled
FM	A	FY 19 TCAT Covington SFA	2.9	Aug-18	15.0	15.0	0.0	0%		4.0	11.0		In Progress
FM	R	FY 18 TCAT Covington President's Expense	2.9	Aug-18	7.5	7.5	0.0	0%			7.5		Scheduled
FM	A	FY 19 TCAT Crump SFA	2.8	Mar-19	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	A	FY 19 TCAT Jackson SFA	2.8	Mar-19	37.5	37.5	0.0	0%		4.0	33.5		In Progress
FM	A	FY 17 Crossville-IAR-Equipment/Security Review	2.2	Jul-18	0.0	7.5	7.5	N/A	2	2.0	5.5	Jul-18	Completed
FM	A	FY 19 TCAT Crossville SFA	2.2	Nov-18	22.5	22.5	0.0	0%		4.0	18.5		In Progress
EM	A	FY 19 TCAT Dickson SFA	2.2	Dec-18	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	A	FY 19 TCAT Elizabethton SFA	2.2	Feb-19	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	A	FY 19 TCAT McMinnville SFA	2.0	Apr-19	30.0	30.0	0.0	0%		3.5	26.5		In Progress
FM	A	FY 19 TCAT Hartsville SFA	1.9	Jan-19	15.0	15.0	0.0	0%		3.5	11.5		In Progress
FM	R	FY 18 Hartsville President's Expense	1.9	Oct-18	0.0	37.5	37.5	N/A	1	15.0	22.5		In Progress
FM	A	FY 17 McKenzie-IAR-Equipment/Security Review	1.9	Nov-18	22.5	22.5	0.0	0%			22.5		Scheduled
EM	A	FY 19 TCAT McKenzie SFA	1.9	Nov-18	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	A	FY 19 TCAT Murfreesboro SFA	1.9	Feb-19	15.0	15.0	0.0	0%		4.0	11.0		In Progress
FM	A	FY 19 TCAT Shelbyville SFA	1.9	May-19	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	A	FY 19 TCAT Newbern SFA	1.8	Dec-18	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	A	FY 19 TCAT Hohenwald SFA	1.6	Feb-19	22.5	22.5	0.0	0%		4.0	18.5		In Progress
FM	R	FY 18 Hohenwald President's Expense	1.6	Oct-18	0.0	37.5	37.5	N/A	1	2.0	35.5		In Progress
EM	A	FY 19 TCAT Oneida SFA	1.6	Apr-19	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	A	FY 17 Athens-IAR-Equipment/Security Review	1.4	Sep-18	15.0	15.0	0.0	0%		2.0	13.0		In Progress
FM	A	FY 19 TCAT Athens SFA	1.4	Sep-18	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	A	FY 19 TCAT Whiteville SFA	1.4	Jan-19	22.5	22.5	0.0	0%		3.5	19.0		In Progress
FM	R	FY 18 TCAT Athens President's Expense	1.4	Sep-18	7.5	7.5	0.0	0%			7.5		Scheduled
FM	A	FY 19 TCAT Chattanooga SFA	1.0	May-19	37.5	37.5	0.0	0%			37.5		Scheduled

Total Planned Audit Hours: 1140.0 1327.5 187.5 419.0 908.5

Estimated Available Audit Hours = 1162.5

Functional Areas:

- AD - Advancement
- AT - Athletics
- AX - Auxiliary
- FM - Financial Management
- IA - Instruction & Academic Support
- IS - Institutional Support
- IT - Information Technology
- MC - Marketing and Campus Activities
- PP - Physical Plant
- RS - Research
- SS - Student Services

FN1: Audit Added
 FN2: Audit Issued

Audit Types:

- R - Required
- A - Risk-Based (Assessed)
- S - Special Request
- I - Investigation
- P - Project (Ongoing or Recurring)
- M - Management's Risk Assessment
- C - Consultation
- F - Follow-up Review
- O - Other

Status:

- Scheduled
- In Progress
- Completed
- Removed

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Salaries and Budgets for System Auditors

DATE: November 13, 2018

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S
RECOMMENDATION: Accept Report

BACKGROUND INFORMATION:

In accordance with the Audit Committee Charter, salaries for system auditors are presented on the attached documents for review by the Committee. The salaries are in effect for Fiscal Year 2019. The first page is a summary of the internal audit positions and average salaries. The second page is a listing of the salaries, professional experience and professional certifications by institution and individual.

For informational purposes, the third page is a summary of the budget information for each audit office.

Tennessee Board of Regents
Internal Auditor Salaries - Summary Data as of September 30, 2018
For the Fiscal Year Ended June 30, 2019

Positions	Number of Positions	Average Annual Salary	Average Increase from Prior Year	Annual Salary Range*
Community College Directors**	11	\$ 67,215	3.5%	\$54,792 - \$81,950
Community College Auditors	2	\$ 72,658	1.7%	\$64,630 - \$80,685
Community College Auditors- PT	1	\$ 36,000	0.0%	N/A
Total Community College	<u>14</u>			
System-wide CAE	1	\$ 129,195	2.5%	\$129,195
System Office Auditors	2	\$ 77,243	1.5%	\$74,874 - \$79,611
Total System-wide Office	<u>3</u>			
Total Filled Positions	17	\$ 70,845	5.0%	\$54,792 - \$129,195
Vacant Positions***	<u>1</u>			
All Positions	<u><u>18</u></u>			

Notes:

* Excludes part-time auditor

** Two of these positions are Interim Directors

*** Vacancy of Information Systems Auditor IV position as of August 15, 2018.

Tennessee Board of Regents
Internal Auditor Salaries and Credentials as of September 30, 2018
For the Fiscal Year Ended June 30, 2019

Institution	Title	Name	FY19 Salary	Professional Certifications	Years of Professional Experience	Years of TBR Experience
ChSCC	Director of Internal Audit	K. Clingan	\$ 71,407	CIA, CFSA, CIDA	26	5.8
CISCC	Director of Internal Audit	A. Bishop	\$ 54,792	CPA, CGFM	29.5	23.5
CoSCC	Director of Internal Audit	E. Smith	\$ 74,890	CPA	23	3
DSCC	Director of Internal Audit	S. Pruett	\$ 63,350	CPA, CIA	36	4
JSCC	Interim Director of Internal Audit Part-time Internal Auditor	C. Pittman	\$ 62,132		28	15
		A. Brown	\$ 36,000	CPA	33	33
MSCC	Internal Auditor	T. Wiseman	\$ 64,630	CPA	19	15
NaSCC	Director of Internal Audit	A. McArthur	\$ 66,765	CPA	6	1.5
NeSCC	Director of Internal Audit	C. Hyder	\$ 67,208	CIA	20	11
PSCC	Director of Internal Audit	S. Walker	\$ 81,950	CPA, CGFM	32	28
RSCC	Interim Director of Internal Audit	C. Cortesio	\$ 65,074	-	31	7
STCC	Director of Internal Audit	C. Johnson	\$ 65,580	CPA	46	4
VSCC	Director of Internal Audit	N. Batson	\$ 66,222	CPA	28	26
WSCC	Internal Auditor	M. Ortlieb	\$ 80,685	CPA	46	6
TBR	System-wide Chief Audit Executive	M. Batson	\$ 129,195	CPA	31	24
TBR	Investigative Auditor IV	L. Ciprich	\$ 79,611	CIA, CFE, COSO	29	5
TBR	Information Systems Auditor IV	Vacant (1)				
TBR	Internal Auditor IV - TCATs	H. Vose	\$ 74,874	CIA, CFE	22	10

Notes:

(1) - Position vacant as of August 16, 2018

Certifications:

CPA - Certified Public Accountant (AICPA)
CIA - Certified Internal Auditor (IIA)
CFE - Certified Fraud Examiner (ACFE)
CGAP - Certified Government Auditing Professional (IIA)
CFSA - Certified Financial Services Auditor (IIA)
CRMA - Certification in Risk Management Assurance (IIA)
CRISC - Certified in Risk and Information System Control (ISACA)
CISA - Certified Information Systems Auditor (IIA)
CISSP - Certified Information Systems Security Professional (ISC)
CGFM - Certified Government Financial Manager (AGA)
CIDA - Certified Investments and Derivatives Auditor (ITCI)
CIDA - Certified Investments and Derivatives Auditor (ITCI)
COSO - COSO Internal Control Certification (IIA)

TBR Internal Audit Offices
Budget Comparison of Operating and Travel Budgets for FY 2019

Institution	Number of Auditors	Total Travel Budget	Total Operating Budget	Total Fixed Charges	Description of Fixed Charges	Net Operating Budget
ChSCC	1	\$ 4,700.00	\$ 1,650.00	\$ 1,015.00	C,E	\$ 635.00
CISCC	1	\$ 2,025.00	\$ 1,875.00	\$ 1,615.00	A,B,C,E	\$ 260.00
CoSCC	1	\$ 4,500.00	\$ 1,600.00	\$ 825.00	C,E	\$ 775.00
DSCC	1	\$ 1,900.00	\$ 1,500.00	\$ 900.00	B,C,D	\$ 600.00
JSCC	1.5	\$ 5,400.00	\$ 2,900.00	\$ 2,326.00	C,E	\$ 574.00
MSCC	1	\$ 3,000.00	\$ 3,000.00	\$ -		\$ 3,000.00
NaSCC	1	\$ 500.00	\$ 2,000.00	\$ 150.00	C	\$ 1,850.00
NeSCC	1	\$ 4,445.00	\$ 1,208.00	\$ 1,088.00	A,C,E	\$ 120.00
PSCC	1	\$ 3,500.00	\$ 2,800.00	\$ -		\$ 2,800.00
RSCC	1	\$ 1,920.00	\$ 1,470.00	\$ 540.00	B,C	\$ 930.00
STCC	1	\$ 3,700.00	\$ 1,335.00	\$ 970.00	B,C	\$ 365.00
VSCC	1	\$ 1,675.00	\$ 1,215.00	\$ 945.00	B,C,F	\$ 270.00
WSCC	1	\$ 1,250.00	\$ 911.00	\$ -		\$ 911.00
TBR-SWIA	3	\$ 16,800.00	\$27,900.00	\$22,069.00	C,D,E	\$ 5,831.00
TBR-TCAT	1	\$ 8,000.00	\$ 2,100.00	\$ 2,100.00	C,D,E	\$ -

Fixed Charges:
A Total annual data/phone line charges.
B Professional Privilege Tax
C Professional Membership Dues
D Copier rental/Printing
E Software
F Records Retention/Destruction

Note 1: Operating budgets generally consist of expenses such as printing, office supplies, software, network connections, professional memberships and professional priveledge tax. Most replacement computer equipment is usually funded from the institution's renewal and replacement funds.

Note 2: Travel budgets generally cover travel required for audits and the cost of professional development. Some campuses have the option of requesting funds from the president's budget for professional development.

Note 3: In addition to general operating expenses, the operating budget for TBR SWIA covers the following costs for the system:
1. Internal Audit Training & Retreat
2. Quality Assurance Review- IIA requires an external review every 5 years

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Salaries for the Office of System-wide Internal Audit

DATE: November 13, 2018

PRESENTER: Mike Batson

ACTION REQUIRED: Roll Call Vote

STAFF'S
RECOMMENDATION: Approve

BACKGROUND INFORMATION:

In accordance with the Audit Committee Charter, salaries for auditors in the Office of System-wide Internal Audit are to be reviewed and approved by the Audit Committee. Fiscal Year 2019 salaries for system office audit staff are presented on the attached document for review and approval.

Tennessee Board of Regents
Internal Auditor Salaries and Credentials as of September 30, 2018
For the Fiscal Year Ended June 30, 2019

Title	Name	FY 2019 Salary	FY 2018 Salary	Increase from Prior Year	Professional Certifications	Years of Professional Experience	Years of TBR Experience
System-wide Chief Audit Executive	M. Batson	\$ 129,195	\$ 126,044	\$ 3,151	CPA	31	24
Investigative Auditor IV	L. Ciprich	\$ 79,611	\$ 77,669	\$ 1,942	CIA, CFE, COSO	29	5
Information Systems Auditor IV	Vacant (1)	\$ -	\$ 77,670	\$ (77,670)			
Internal Auditor IV - TCATs	H. Vose	\$ 74,874	\$ 73,048	\$ 1,826	CIA, CFE	22	10
Administrative Assistant III	K. Walker	\$ 52,408	\$ 51,130	\$ 1,278	None		8

Notes:
(1)- Position vacant as of August 16, 2018.

Certifications:
CPA - Certified Public Accountant (AICPA)
CIA - Certified Internal Auditor (IIA)
CFE - Certified Fraud Examiner (ACFE)
COSO- COSO Internal Control Certification (IIA)

BOARD TRANSMITTAL

MEETING: Committee on Audit

SUBJECT: Review of Audit Committee Charter, Responsibilities, and IIA Standards

DATE: November 13, 2018

PRESENTER: Mike Batson

ACTION REQUIRED: Voice Vote

STAFF'S
RECOMMENDATION: Approve

BACKGROUND INFORMATION:

The Audit Committee Charter is reviewed annually, as required by the charter, to consider any needed revisions. Upon approval of any changes by the Audit Committee and Board, the charter is submitted to the Comptroller of the Treasury for review and approval. The Audit Committee Charter was last revised by the Audit Committee on November 15, 2016, and subsequently approved by the Comptroller of the Treasury.

The Internal Audit staff have reviewed the charter and have minor recommendations for changes at this time. These changes are to better align the charter with revised IIA Standards. The Committee will discuss the charter and consider whether any additional changes are needed.

The Tennessee Board of Regents bylaws provides that the Audit Committee shall provide appropriate oversight and accountability on fiscal matters within the Tennessee Board of Regents and shall employ a person qualified by training and experience to serve as an internal auditor and to report directly to the Audit Committee and the Board. The bylaws require that the internal auditor perform the duties required by the Higher Education Accountability Act of 2004 (T.C.A. § 49-14-101 et seq.) including reports to the Committee and development of a process to report and investigate illegal, improper, fraudulent or wasteful activity. The bylaws provide that in addition to the Regents appointed to the Committee, the Board may select one or more certified public accountants or other qualified citizens who are not members of the Board to serve on the Audit Committee.

A summary chart of Audit Committee responsibilities incorporates requirements noted in the Higher Education Accountability Act referenced in the bylaws, as well as the Board's Audit Committee Charter, Policy 4:01:05:00 on Internal Audit and guidance previously provided by the Comptroller of the Treasury. The Committee will discuss these responsibilities.

State law requires that internal auditors of state entities follow the professional auditing standards of The Institute of Internal Auditors, an international association of internal auditors. The Committee will discuss the Standards and related requirements applicable to the internal audit functions within the Tennessee Board of Regents system. A quality assurance and improvement program is required to monitor ongoing conformance with the Standards. Periodic internal and external assessments are key processes in a quality assurance program. An external Quality Assurance Review was completed in October 2018. A draft report from this review has been issued. Should the final report be completed before the date of this meeting, it will be available as a handout. An overview of the Standards is attached.

Tennessee Board of Regents *Audit Committee Charter*

Purpose

The Audit Committee, a standing committee of the Tennessee Board of Regents, provides oversight and accountability on all aspects of institutional operations within the Tennessee Board of Regents system. The committee will assist the Board in fulfilling its oversight responsibilities by reporting regularly to the Board about Audit Committee activities and issues that arise with such recommendations as the committee deems appropriate. The Audit Committee will provide for open communications among the Board of Regents, the Board's and ~~institutions'~~ colleges' senior management, the Tennessee Comptroller of the Treasury, and System-wide Internal Audit regarding audit matters.

For the Board of Regents and its ~~institutions~~ colleges, the Audit Committee will provide oversight in the following areas:

- Audit engagements with the Tennessee Comptroller's Office, including the integrity of financial statements and compliance with legal and regulatory requirements.
- Audit engagements with external auditors.
- Internal Audit activities.
- Internal Audit administration.
- Internal controls and compliance with laws, regulations and other requirements.
- Risk and control assessments.
- Fraud, waste and abuse prevention, detection, and reporting.
- Other areas as directed by the Board.

Audit Standards

The internal audit function adheres to the mandatory elements of the Institute of Internal Auditors' International Professional Practices Framework, including the Definition of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing (Standards), and the Core Principles for the Professional Practice of Internal Auditing. These mandatory elements constitute principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the internal audit activity's performance.

Authority and Scope

The Audit Committee has the authority to conduct or authorize audits or investigations into any matter within its scope of responsibility. The scope of internal auditing extends to all aspects of institutional operations and beyond fiscal boundaries. The committee is authorized to:

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- Seek any information it requires from employees or external parties. Employees are directed to cooperate with the committee's requests.
- Have access to all books, records and physical properties of the Tennessee Board of Regents and its institutionscolleges.
- Meet with Board and institutional officials, external and internal auditors, legal counsel, or others as necessary.
- Delegate authority to subcommittees, providing that such decisions by any subcommittee are presented to the full committee at its next scheduled meeting.

Organization and Reporting StructureResponsibilities

~~The Board employs a person qualified by training and experience to serve as the Chief Audit Executive for the system, who reports directly to the Audit Committee and the Board of Regents. In accordance with T.C.A. 49-14-102 and TBR Policy 04-01-05-00, Internal Audit, the Board employs a person qualified by training and experience to serve as the Chief Audit Executive for the system. The System-wide Chief Audit Executive reports directly to the Audit Committee and the Board. The System-wide Chief Audit Executive reports administratively to the Vice Chancellor for Business and Finance. The campus Internal Auditors report to the respective community college President with audit reporting responsibility to the Audit Committee and the Board through the System-wide Chief Audit Executive.~~ The Chief Audit Executive coordinates audit activities with the Tennessee Comptroller of the Treasury, with the campus internal auditors and with any other external auditors. The Audit Committee facilitates any audit and investigative matters, including advising auditors and investigators of any information the committee may receive pertinent to these matters.

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Role and Responsibilities

The Audit Committee will carry out the following duties for the Board and its institutions colleges and will report to the Board about Audit Committee activities and issues that arise with such recommendations as the committee deems appropriate:

Tennessee Comptroller of the Treasury Audits's Office Audits

- Understand the scope and approach used by the auditors in conducting their examinations.
- Review results of the Comptroller's examinations of financial statements and any other matters related to the conduct of the audits.
- Review with management and general counsel any legal matters (including pending litigation) that may have a material impact on the financial statements, and any material reports or inquiries from regulatory or governmental agencies.
- Resolve any differences between management and the Comptroller's auditors regarding financial reporting.
- Meet, as needed, with the Comptroller's auditors to discuss any matters that the Audit Committee or auditors deem appropriate.

External Audits

- Understand the scope and approach used by the external auditors in conducting their examinations.
- Review results of the external auditors' examinations and any other matters related to the conduct of the audits.
- Meet, ~~as needed,~~ with the external auditors to discuss any matters that the Audit Committee or auditors deem appropriate.

Internal Audit Activities

- Ensure that the Chief Audit Executive has direct and unrestricted access to the chairman and other committee members.
- Review and approve the charter for the System-wide Internal Audit function and the ~~institutions' colleges'~~ audit functions.
- Review and approve the annual audit plans for the system office and the ~~institutions' colleges'~~ audit functions, including management's request for unplanned audits.
- Receive and review significant results of internal audits performed.
- Review the results of the year's work with the Chief Audit Executive. Receive and review any other work prepared by the Chief Audit Executive for the system.
- Ensure the internal audit function maintains a quality assurance and improvement program, including internal procedures and assessments and a periodic external quality assessment of conformance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

Internal Audit Administration

- Review the Chief Audit Executive's administrative reporting relationship to the Vice Chancellor for Business and Finance to assure not only that independence is fostered, but adequate resources in terms of staff and budget are provided to enable the department to effectively perform its responsibilities. The Vice Chancellor has administrative authority for approval of the Chief Audit Executive's time, travel and other expenses of the Office of System-wide Internal Audit. Additionally, the Vice Chancellor may initiate a performance evaluation of the Chief Audit Executive at the request of the Audit Committee or Chair of the committee. This administrative reporting relationship is meant to facilitate administrative activities and does not diminish the Chief Audit Executive's reporting relationship to the Audit Committee and the Board of Regents.
- Review and approve the appointment, compensation, reassignment, or dismissal of the Chief Audit Executive; review and approve the ~~appointment, compensation,~~ and termination of system office internal auditors; review the compensation of campus internal auditors; and approve the termination of campus internal ~~audit directors~~ auditors.

Risk, Internal Control and Compliance

- Consider the effectiveness of the internal control system and compliance with laws and regulations, including computerized information system controls and security.

- Understand the scope of internal and external auditors’ reviews of internal controls over financial reporting.
- Make recommendations to improve the internal control and compliance systems to ensure the safeguarding of assets and prevention and detection of errors and fraud. The components of the control system are:
 1. control environment—creating a culture of accountability;
 2. risk assessment—performing analyses of program operations to determine if risks exist;
 3. control activities—taking actions to address identified risk areas;
 4. information and communication—using and sharing relevant, reliable, and timely information; and
 5. monitoring—tracking improvement initiatives and identifying additional actions needed to further improve program efficiency and effectiveness.
- Review and evaluate risk assessments performed by management of the Board and its ~~institutions~~colleges.

Fraud

- Ensure that the Board, ~~and~~ the management and staff of the Board, and its ~~institutions~~ colleges take all reasonable steps to prevent, detect, and report fraud, waste and abuse.
- Formally and regularly inform management of their responsibility for preventing, detecting, and reporting fraud, waste and abuse.
- Establish a process for employees, taxpayers and other citizens to confidentially report suspected illegal, improper, wasteful or fraudulent activity.
- Inform the Comptroller of the Treasury of assessments of controls to reduce risks of fraud.
- Promptly report indications of fraud to the Comptroller of the Treasury.

Other

- Review and assess the adequacy of the Audit Committee’s charter annually, requesting Board approval for proposed changes.
- Ensure the receipt, retention and resolution of complaints regarding accounting, internal controls or auditing matters.
- Review the Board’s policies regarding employee conduct to ensure they are readily available to all employees, easy to understand and implement, enforced and provide a confidential means of reporting violations.
- Review the Board’s policy regarding conflict of interest to ensure that “conflict of interest” is clearly defined, guidelines are comprehensive, annual signoff is required for those in key positions and procedures are in place to ensure potential conflicts are adequately resolved and documented.

Membership

Tennessee Code Annotated, Section 49-8-201, includes the requirements for the appointment and terms of public members of the Tennessee Board of Regents. From this membership, the Audit Committee and its chair shall be appointed annually by the Board Chairman pursuant to Board bylaws and shall consist of at least one member, preferably the chair of the committee, who shall have accounting and financial management expertise and other members who are generally knowledgeable in financial, management, and auditing matters. In addition to the Regents appointed to the committee, the Board may select one or more certified public accountants or other qualified citizens who are not members of the Board to serve on the Audit Committee. The committee shall have at least three but not more than seven members.

Independence

Each member shall be free of any relationship that would give the appearance of a conflict or that would interfere with his or her exercise of independent judgment.

Education

The Board's senior management and the System-wide Internal Audit office are responsible for providing the committee with educational resources related to accounting principles, internal controls, applicable policies, and other information that may be requested by the committee to maintain appropriate financial and compliance literacy.

Meetings

The Audit Committee shall meet as necessary, but at least quarterly. The committee may invite Board management, auditors, or others to attend and provide relevant information. Meeting agendas will be provided to members in advance, along with appropriate briefing materials. Minutes will be prepared. A majority of the members of the committee shall constitute a quorum for the transaction of business. The committee shall also meet at the request of the Comptroller of the Treasury.

The Audit Committee shall follow the public notice requirements of the Board. All meetings of the Committee shall be subject to the open meetings provisions of *Tennessee Code Annotated*, Title 8, Chapter 44, except that, as provided by *Tennessee Code Annotated*, Section 4-35-108(b), the committee may hold confidential, nonpublic executive sessions to discuss:

1. Items deemed not subject to public inspection under *Tennessee Code Annotated*, Sections 10-7-503 and 10-7-504, and all other matters designated as confidential or privileged under this code;
2. Litigation;
3. Audits or investigations;

4. Information protected by federal law, and
5. Matters involving information under *Tennessee Code Annotated*, Section 4-35-107(a), where the informant has requested anonymity.

Source: Committee on Audit Meeting, November 23, 2004; Committee on Audit Meeting, June 29, 2006; Committee on Audit Meeting, September 11, 2007; Committee on Audit Meeting, November 17, 2009; Committee on Audit Meeting, November 16, 2010; Committee on Audit Meeting, November 25, 2014; Committee on Audit Meeting, November 15, 2016.

**Tennessee Board of Regents
Chart of Audit Committee Responsibilities**

<i>Responsibilities for Governance and Oversight</i>		
	Performed	Requirement
A standing committee of the Board to meet as necessary, but at least annually.	Quarterly	S/C
Assist the Board by providing oversight and accountability on financial reporting and related disclosures, internal controls, and all other aspects of operations.	Ongoing	S/G/C
Maintain independence to avoid even the appearance of a conflict that would interfere with independent judgment (annual disclosure).	Ongoing	S/C
Review and assess the adequacy of the Audit Committee charter. Obtain approval of the Board and Comptroller.	Annually	S/G/C
<i>Responsibilities for Internal Audit Activities</i>		
Review and approve the charter of the System-wide Internal Audit (SWIA) and campus internal audit functions.	Annually	S/G/C
Provide a process for confidential complaints of suspected fraud, waste, or abuse.	Ongoing	S/G/C
Review and approve the annual and revised audit plans of SWIA and campus audit functions, including management requests for unplanned assignments.	Annually / Quarterly	C/P
Facilitate audits and investigations from initiation to resolution, including advising auditors of pertinent information received.	Ongoing	S/G/C
Review reports and audits of expenses of the chancellor and presidents.	Annually	S/P
Review significant results of internal audit work performed.	Quarterly	C
Review the internal auditor's report of audit activity at least annually.	Annually	S/C/P
Review reports on the internal audit function's quality assurance and improvement program to monitor and ensure compliance with the IIA <i>Standards</i> .	Annually	S/C/P
<i>Responsibilities for External Audit Activities</i>		
Review results of the Comptroller's audits of financial statements and other matters.	Quarterly	S/C
Meet with the Comptroller or State auditors upon request.	As Needed	S/C
Review significant results of any external auditors or regulators.	As Needed	C
<i>Responsibilities for Management's Control Activities</i>		
Review and evaluate management's assessment of risk and fraud, assuring internal controls are in place to mitigate significant risks.	Annually	S/C/G/P
Reiterate to the Board, management, and staff their responsibility for preventing, detecting, and reporting fraud, waste, and abuse.	Annually	S/G/C
Promptly notify the Comptroller of the Treasury of any indications of fraud.	As Needed	S/G/C
Review with management and general counsel any legal matters (including pending litigation) that may have a material impact on the financial statements, and any material reports or inquiries from regulatory or governmental agencies.	As Needed	S/C
Review the Board's policies regarding employee conduct to ensure they are available to all employees, easy to understand and implement, enforced and provide a confidential means of reporting violations.	As Needed	G/C
Review the Board's policy regarding conflict of interest to ensure that it is clearly defined and comprehensive and conflicts are adequately resolved and documented.	As Needed	G/C
<i>Responsibilities for Internal Audit Personnel and Resources</i>		
Employ a qualified internal auditor (CAE) reporting directly to the audit committee and Board, removable only for cause by a majority vote of the Board.	Ongoing	S/C/P
Review CAE's administrative reporting relationship to assure independence and adequate budget and staff resources to perform duties effectively.	Annually	C
Review and approve appointment, compensation, reassignment, or dismissal of CAE.	Annually	S/C/P
Review and approve compensation or termination of system office internal auditors.	Annually	C/P
Review compensation of campus internal auditors. Review and approve termination of campus internal auditors.	Annually	S/C/P
Legend:		
S – State Statute	P – TBR Internal Audit Policy, 4-01-05-00	
C – TBR Audit Committee Charter	G – Guidance for Audit Committees by Comptroller 148	

Tennessee Board of Regents
Audit Committee Meeting – November 13, 2018
Summary of International Standards for the Professional Practice
of Internal Auditing (Standards)

Attribute Standards (1100 – 1300)

1000 – Purpose, Authority, and Responsibility

The purpose, authority, and responsibility of the internal audit activity must be formally defined in an internal audit charter, consistent with the Mission of Internal Audit and the mandatory elements of the International Professional Practices Framework (the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards, and the Definition of Internal Auditing). The chief audit executive must periodically review the internal audit charter and present it to senior management and the board for approval.

1010 – Recognition of the Definition of Internal Auditing, the Code of Ethics, and the Standards in the Internal Audit Charter

The mandatory nature of the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards, and the Definition of Internal Auditing must be recognized in the internal audit charter. The chief audit executive should discuss the Mission of Internal Audit and the mandatory elements of the International Professional Practices Framework with senior management and the board.

1100 – Independence and Objectivity

The internal audit activity must be independent, and internal auditors must be objective in performing their work.

1110 – Organizational Independence

The chief audit executive must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity.

1111 – Direct Interaction with the Board

The chief audit executive must communicate and interact directly with the board.

1112 – Chief Audit Executive Roles Beyond Internal Auditing

Where the chief audit executive has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards must be in place to limit impairments to independence or objectivity.

1120 – Individual Objectivity

Internal auditors must have an impartial, unbiased attitude and avoid any conflict of interest.

1130 – Impairment to Independence or Objectivity

If independence or objectivity is impaired in fact or appearance, the details of the impairment must be disclosed to appropriate parties. The nature of the disclosure will depend upon the impairment.

1200 – Proficiency and Due Professional Care

Engagements must be performed with proficiency and due professional care.

1210 – Proficiency

Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities. The internal audit activity collectively must possess or obtain the knowledge, skills, and other competencies needed to perform its responsibilities.

1220 – Due Professional Care

Internal auditors must apply the care and skill expected of a reasonably prudent and competent internal auditor. Due professional care does not imply infallibility.

1230 – Continuing Professional Development

Internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development.

1300 – Quality Assurance and Improvement Program

The chief audit executive must develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity.

1310 – Requirements of the Quality Assurance and Improvement Program

The quality assurance and improvement program must include both internal and external assessments.

1311 – Internal Assessments

Internal assessments must include:

- *Ongoing monitoring of the performance of the internal audit activity; and*
- *Periodic self-assessments or assessments by other persons within the organization with sufficient knowledge of internal audit practices.*

1312 – External Assessments

External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization. The chief audit executive must discuss with the board:

- *The form and frequency of external assessment.*
- *The qualifications and independence of the external assessor or assessment team, including any potential conflict of interest.*

1320 – Reporting on the Quality Assurance and Improvement Program

The chief audit executive must communicate the results of the quality assurance and improvement program to senior management and the board. Disclosure should include:

- *The scope and frequency of both the internal and external assessments.*
- *The qualifications and independence of the assessor(s) or assessment team, including potential conflicts of interest.*
- *Conclusions of assessors.*
- *Corrective action plans.*

1321 – Use of “Conforms with the International Standards for the Professional Practice of Internal Auditing”

Indicating that the internal audit activity conforms with the International Standards for the Professional Practice of Internal Auditing is appropriate only if supported by the results of the quality assurance and improvement program.

1322 – Disclosure of Nonconformance

When nonconformance with the Code of Ethics or the Standards impacts the overall scope or operation of the internal audit activity, the chief audit executive must disclose the nonconformance and the impact to senior management and the board.

Performance Standards (2000 – 2600)

2000 – Managing the Internal Audit Activity

The chief audit executive must effectively manage the internal audit activity to ensure it adds value to the organization.

2010 – Planning

The chief audit executive must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization's goals.

2020 – Communication and Approval

The chief audit executive must communicate the internal audit activity's plans and resource requirements, including significant interim changes, to senior management and the board for review and approval. The chief audit executive must also communicate the impact of resource limitations.

2030 – Resource Management

The chief audit executive must ensure that internal audit resources are appropriate, sufficient, and effectively deployed to achieve the approved plan.

2040 – Policies and Procedures

The chief audit executive must establish policies and procedures to guide the internal audit activity.

2050 – Coordination and Reliance

The chief audit executive should share information, coordinate activities, and consider relying upon the work of other internal and external assurance and consulting service providers to ensure proper coverage and minimize duplication of efforts.

2060 – Reporting to Senior Management and the Board

The chief audit executive must report periodically to senior management and the board on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan and on its conformance with the Code of Ethics and Standards. Reporting must also include significant risk and control issues, including fraud risks, governance issues, and other matters that require attention of senior management and/or the board.

2070 – External Service Provider and Organizational Responsibility for Internal Auditing

When an external service provider serves as the internal audit activity, the provider must make the organization aware that the organization has the responsibility for maintaining an effective internal audit activity.

2100 – Nature of Work

The internal audit activity must evaluate and contribute to the improvement of organization's governance, risk management, and control processes using a systematic, disciplined, and risk-based approach. Internal audit credibility and value are enhanced when auditors are proactive and their evaluations offer new insights and consider future impact.

2110 – Governance

The internal audit activity must assess and make appropriate recommendations to improve the organization's governance process for:

- *Making strategic and operational decisions.*
- *Overseeing risk management and control.*
- *Promoting appropriate ethics and values within the organization;*
- *Ensuring effective organizational performance management and accountability;*
- *Communicating risk and control information to appropriate areas of the organization; and*
- *Coordinating the activities of and communicating information among the board, external and internal auditors, other assurance providers, and management.*

2120 – Risk Management

The internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes.

2130 – Control

The internal audit activity must assist the organization in maintaining effective controls by evaluating their effectiveness and efficiency and by promoting continuous improvement.

2200 – Engagement Planning

Internal auditors must develop and document a plan for each engagement, including the engagement's objectives, scope, timing, and resource allocations. The plan must consider the organization's strategies, objectives, and risks relevant to the engagement.

2201 – Planning Considerations

In planning the engagement, internal auditors must consider:

- *The strategies and objectives of the activity being reviewed and the means by which the activity controls its performance.*
- *The significant risks to the activity's objectives, resources, and operations and the means by which the potential impact of risk is kept to an acceptable level.*
- *The adequacy and effectiveness of the activity's governance, risk management, and control processes compared to a relevant framework or model.*
- *The opportunities for making significant improvements to the activity's governance, risk management, and control processes.*

2210 – Engagement Objectives

Objectives must be established for each engagement.

2220 – Engagement Scope

The established scope must be sufficient to achieve the objectives of the engagement.

2230 – Engagement Resource Allocation

Internal auditors must determine appropriate and sufficient resources to achieve engagement objectives based on an evaluation of the nature and complexity of each engagement, time constraints, and available resources.

2240 – Engagement Work Program

Internal auditors must develop and document work programs that achieve the engagement objectives.

2300 – Performing the Engagement

Internal auditors must identify, analyze, evaluate, and document sufficient information to achieve the engagement's objectives.

2310 – Identifying Information

Internal auditors must identify sufficient, reliable, relevant, and useful information to achieve the engagement's objectives.

2320 – Analysis and Evaluation

Internal auditors must base conclusions and engagement results on appropriate analyses and evaluations.

2330 – Documenting Information

Internal auditors must document sufficient, reliable, relevant, and useful information to support the engagement results and conclusions.

2340 – Engagement Supervision

Engagements must be properly supervised to ensure objectives are achieved, quality is assured, and staff is developed.

2400 – Communicating Results

Internal auditors must communicate the results of engagements.

2410 – Criteria for Communicating

Communications must include the engagement’s objectives, scope, and results.

2420 – Quality of Communications

Communications must be accurate, objective, clear, concise, constructive, complete, and timely.

2421 – Errors and Omissions

If a final communication contains a significant error or omission, the chief audit executive must communicate corrected information to all parties who received the original communication.

2430 – Use of “Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing”

Indicating that engagements are “conducted in conformance with the International Standards for the Professional Practice of Internal Auditing” is appropriate only if supported by the results of the quality assurance and improvement program.

2431 – Engagement Disclosure of Nonconformance

When nonconformance with the Code of Ethics or the Standards impacts a specific engagement, communication of the results must disclose the:

- *Principle(s) or rule(s) of conduct of the Code of Ethics or Standard(s) with which full conformance was not achieved.*
- *Reason(s) for nonconformance.*
- *Impact of nonconformance on the engagement and the communicated engagement results.*

2440 – Disseminating Results

The chief audit executive must communicate results to the appropriate parties.

2440.A1 – The chief audit executive is responsible for communicating the final results to parties who can ensure that the results are given due consideration.

2440.A2 – If not otherwise mandated by legal, statutory, or regulatory requirements, prior to releasing results to parties outside the organization the chief audit executive must:

- *Assess the potential risk to the organization;*
- *Consult with senior management and/or legal counsel as appropriate; and*
- *Control dissemination by restricting the use of the results.*

2440.C1 – The chief audit executive is responsible for communicating the final results of consulting engagements to clients.

2440.C2 – During consulting engagements, governance, risk management, and control issues may be identified. Whenever these issues are significant to the organization, they must be communicated to senior management and the board.

2450 – Overall Opinions

When an overall opinion is issued, it must take into account the strategies, objectives, and risks of the organization; and the expectations of senior management, the board, and other stakeholders. The overall opinion must be supported by sufficient, reliable, relevant, and useful information.

2500 – Monitoring Progress

The chief audit executive must establish and maintain a system to monitor the disposition of results communicated to management.

2500.A1 – The chief audit executive must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.

2500.C1 – The internal audit activity must monitor the disposition of results of consulting engagements to the extent agreed upon with the client.

2600 – Communicating the Acceptance of Risks

When the chief audit executive concludes that management has accepted a level of risk that may be unacceptable to the organization, the chief audit executive must discuss the matter with senior management. If the chief audit executive determines that the matter has not been resolved, the chief audit executive must communicate the matter to the board.