

Presidents Quarterly Meeting Agenda

Wednesday, November 1, 2023

1:00 p.m. C.T. - Virtual Meeting

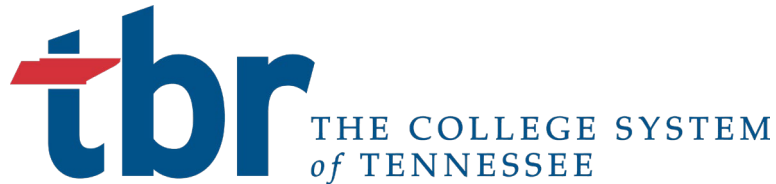
1. Opening Remarks – Chancellor Tydings

Action Items - Russ Deaton

2. Advertising Policy 9.01.03.00 (formerly 4.06.00.00) - McCormick and Gann
3. Branding and Trademarks Policy 9.01.01.00 (formerly 1.03.01.10) - McCormick and Gann
4. Marketing and Communications Policy 9.01.00.00 - McCormick and Gann
5. Publications Policy 9.01.02.00 (formerly G-140) - McCormick and Gann
6. Social Media Policy: 9.01.04.00 - McCormick and Gann
7. Web Publishing Policy: 9.01.05.00 - McCormick and Gann
8. Audit Policy 4.01.05.00 – Batson
9. Revisions to TBR Policy 2.03.01.05: Approval of Academic Retention and Readmission to Tennessee Colleges of Applied Technology – Reed

Informational Items

10. Newly Elected Presidents Representatives – Deaton
11. U.S. Department of Education Update – Lapps & Button
 - a. Borrower Defense to Repayment Claims
 - b. Accountability Rule
 - c. Gainful Employment Proposed Rule
12. Other Business and Adjournment – Chancellor Tydings



**Presidents Quarterly Meeting
November 1, 2023**

SUBJECT: Advertising Policy: 9.01.03.00 (formerly 4.06.00.00)

PRESENTER: Matthew Gann, Associate Vice Chancellor for Marketing, Digital Strategy, and PR

LENGTH OF PRESENTATION: 5 minutes

ACTION REQUIRED: Requires Vote

Summary:

Policy 9.01.03.00 governs the procurement of external media advertising by the College aimed at promoting the institution's mission and vision. To maintain brand integrity and consistency, all advertisements must incorporate established graphic identity, embody key strategic messages, and strictly adhere to comprehensive guidelines and standards. Advertising should enhance the College's visibility while ensuring a unified and professional representation of the College in all advertising endeavors.

Advertising: : 9.01.03.00 (formerly 4.06.00.00)

Policy/Guideline Area

Marketing, Communications, and Public Relations

Applicable Divisions

TCATs, Community Colleges, System Office

Purpose

This policy governs the procurement of external media advertising by the College. To maintain brand integrity and consistency, all advertisements must incorporate established graphic identity, embody key strategic messages, and strictly adhere to comprehensive guidelines and standards. Advertising should enhance the College's visibility while ensuring a unified and professional representation of the College in all advertising endeavors.

Definitions

Advertising - Advertising refers to the paid or unpaid placement of messages promoting the College in various media platforms. This includes, but is not limited to, print or electronic publications, websites, radio, television, social media platforms, video, or other means of electronic distribution (such as podcasts); and on public media such as banners, billboards, kiosks, and other signage.

Definitions included in the overarching Marketing and Communications Policy (9.01.00.00) apply.

Policy/Guideline

- I. Placement
 - A. Purchasing of advertising is permitted in external media to enhance the perception of the College among its various constituencies; to provide accurate and timely information about College programs, events, and services; to provide legal notice where required by law; and to inform the public of employment opportunities; and for other purposes consistent with the College's mission.
 1. Advertising for the recruitment of students shall be designed to increase enrollments in the service delivery area as the first priority for advertising.
 2. Any advertising for Colleges in regional publications shall be restricted to zoned editions.
 3. Any advertising for Colleges should be within their assigned service areas.
 4. Advertising expenditures should result in a citizenry which is better informed and thus more likely to support state higher education through both private giving and more effective advocacy.
 5. Advertising also informs citizens of the opportunities available through the state's higher education institutions, thus improving the state's workforce and competitive position in the global economy.

6. Colleges are encouraged to maintain an appreciation of the efforts of all post-secondary institutions to provide educational services to students. In this sense, advertising for one college should not be designed in a manner that has the impact of being detrimental with regard to the educational services provided by another college.
 - B. The Chief Marketing Officer (CMO) must oversee and approve the content, placement, and purchase of all College advertising. The CMO maintains the authority to remove any advertising from distribution.
 1. Colleges should document appropriate procedures for units, programs, and initiatives in local policy or guidelines to request advertising placement.
 - C. All advertising must be designed to meet professional quality standards in design and content as determined by the CMO.
 - D. All advertising must be purchased in compliance with all applicable local, state, and federal laws, and TBR and College policies, guidelines, and procedures.
 - E. Colleges must use System-wide contracts for advertising if available. Exception requests can be submitted to the System Chief Marketing Officer (SCMO), who will consult with the Office of Business and Finance and the Office of General Counsel.
 - F. All advertising must align with the pre-established marketing, branding, and communications guidelines and applicable policies to ensure key messages are disseminated in a manner that maintains consistency.
- II. Reporting
- A. CMOs shall evaluate paid advertising annually to determine if the return on investment justifies continued use of the advertising. A "cost to benefit" analysis of paid advertising should be a significant factor in the determination of whether or not to continue the advertising campaign, along with other factors deemed appropriate by the President.
 - B. A report should be given to the SCMO on previous fiscal year advertising expenditures by August 1 each year.
- III. Truthfulness and Substantiation
- A. All advertising must follow local, state, and federal laws regarding truth in advertising and other consumer protection laws.
 - B. The Federal Trade Commission Act and the Isakson and Roe Act dictates that advertising must be truthful, not misleading, and, when appropriate, backed by scientific evidence, regardless of the placement of the advertisement.
 - C. All advertising must follow the TBR Policy 9.01.02.00, Publications) in reporting advertising materials as publications.
- IV. Privacy and Data Collection
- A. All advertising should follow applicable local, state, and federal data privacy laws, as well as applicable privacy policies, specifically including, but not limited to those relating to student education records and personally identifiable information.

- V. Advertising on College Websites and Publications
 - A. Use of College resources to promote or advertise activities or entities unrelated to the College is prohibited unless such use is consistent with the mission of the College and results in substantial benefit to the College as determined by the CMO.
 - B. The sale of advertising in student publications, auxiliary operations, and athletics-related programs are expressly permitted.
- VI. Exemptions and Exceptions
 - A. Exemptions and exceptions outlined in the overarching Marketing and Communications Policy (9.01.00.00) apply.

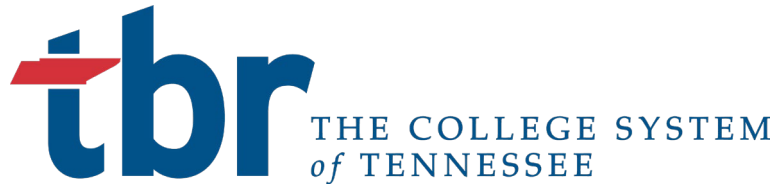
Sources

Authority

T.C.A. § 49-8-203

History

TBR Meeting December 4, 1998; September 28, 2007. Replaced Expenditure of State Funds for Paid Advertising : 4.06.00.00



**Presidents Quarterly Meeting
November 1, 2023**

SUBJECT: Branding and Trademarks: 9.01.01.00 (formerly 1.03.01.10)

PRESENTER: Matthew Gann, Associate Vice Chancellor for Marketing, Digital Strategy, and PR

LENGTH OF PRESENTATION: 5 minutes

ACTION REQUIRED: Requires Vote

Summary:

To enhance, maintain and protect the brand identity for the Tennessee Board of Regents, the System Office, Colleges, and operational units, this policy governs the use of all words, logos or symbols used to identify or distinguish services affiliated with the TBR or any part of the TBR System for any purpose. It provides that all appropriate applicable guidelines pertaining to the words, logos, symbols or other brand identifiers must be followed.

Branding and Trademarks: 9.01.01.00 (formerly 1.03.01.10)

Policy/Guideline Area

Marketing, Communications, and Public Relations

Applicable Divisions

TCATs, Community Colleges, System Office

Purpose

To enhance, maintain and protect the brand identity for the Tennessee Board of Regents, the System Office, Colleges, and operational units, this policy governs the use of all words, logos or symbols used to identify or distinguish services affiliated with the TBR or any part of the TBR System for any purpose. It provides that all appropriate applicable guidelines pertaining to the words, logos, symbols or other brand identifiers must be followed.

Definitions

College – For the purpose of this policy, “College” refers to the Tennessee Board of Regents, the system office, member colleges, and their organizational units, programs, and initiatives.

College Trademark/Brand (hereafter “Brand”) - All logos, seals, names, symbols and slogans and trade dress used by and associated with the College, whether or not registered with either or both the state and federal government.

Definitions included in the overarching Marketing and Communications Policy (9.01.00.00) apply.

Policy/Guideline

- I. Brands
 - A. College Brands are the exclusive property of the College. No person or entity other than the College may claim rights in or seek to register any design that uses the College’s Brands.
 - B. College Chief Marketing Officers (CMOs) should maintain a brand guide outlining the proper usage of logos, seals, fonts, and other assets deemed necessary by the College when using the logo.
 1. The brand guide for the TCATs is maintained by the System Chief Marketing Officer (SCMO).
 - C. Any marketing or promotional materials representing or created on behalf of the College must be clearly identified with the College’s brand and follow the Publications Policy 9.01.02.00.
 - D. Reproduction or use of these marks for any purpose not explicitly allowed by this policy, whether or not for commercial purposes, must have authorization from the CMO.
 - E. Only the President or CMO can grant permission to use any College Brand.
 - F. College Brands may not be altered in any way without the authorization of the CMO.

- G. Each use of a College Brand, unless specifically authorized by this policy, requires approval from the College CMO.
 - 1. Colleges should document appropriate procedures for units, programs, initiatives, and outside entities, including student groups and organizations, in local policy or guidelines to request Brand usage or licenses.
 - 2. Licenses cannot be granted indefinitely. Each license must have a specified and reasonable duration.
- H. Approval to use a Brand for a one-time application only does not constitute approval to use the Brand again, in connection with any other item, or to change the design in any way.
- I. College Brands may not be used in conjunction with the name or brand(s) of any other entity without the prior written permission of the College CMO.
 - 1. In the case that permission is granted to use the College Brand and another entity's logo in a design, the logos must be distinct and separate.
- J. The College's Brands may not be used to discriminate or imply discrimination against any person or group protected by federal or state civil rights law or in any other way that would violate the College's non-discrimination policies or practices.
- K. College Brands are prohibited from use on, but not limited to, the following:
 - 1. Alcoholic beverages
 - 2. Inherently dangerous products - such as firearms or explosives
 - 3. Tobacco-related products
 - 4. Illegal drug-related products
 - 5. Obscene or disparaging products
 - 6. Sexually suggestive products
 - 7. Business names and or logos
 - 8. Products that present an unacceptable risk of liability
 - 9. Products that are inconsistent with, or harmful to, to the mission of the College or designs that would tend to damage the reputation or degrade the goodwill of the College
- L. Businesses may use College Brands in a non-permanent fixture (i.e., window painting, removable lettering on marquees) supporting a College event.
 - 1. Such displays may not contain solicitation for selling of products or services, but the company name/logo may appear.
- M. Individuals or organizations may not use the College's Brands in conjunction with a candidate for political office or policy/legislative issue.
- N. A registered student organization or sport club team may use the College name in its title, publications or letterhead to show its status as a registered student organization, but may not use the name in a manner that creates confusion between it as an organization and the College itself, nor in a manner that would in any way constitute an endorsement, approval or underwriting of any organization, product, activity, service or contract by the College.
- O. The following use of College Brands by College departments does not require prior approval from the College CMO.
 - 1. The use of Brands in the ordinary course of conducting College business.

2. Internal use of the College Brands remains under the jurisdiction of the College CMO, and applicable publications and advertising policies still apply.
- II. TBR System Office
 - A. All TBR operating units, programs and initiatives must clearly identify themselves as functions of the Tennessee Board of Regents. Each should include the name at a minimum and graphic identifier where possible for the Tennessee Board of Regents (seal, word mark, etc.) on printed publications, marketing materials, on web sites, on social media accounts, and other applicable communications pieces.
 - B. The TBR System identifiers must follow the graphic identity style guide.
 - III. Exemptions and Exceptions
 - A. Exemptions and exceptions outlined in the overarching Marketing and Communications Policy (9.01.00.00) apply.

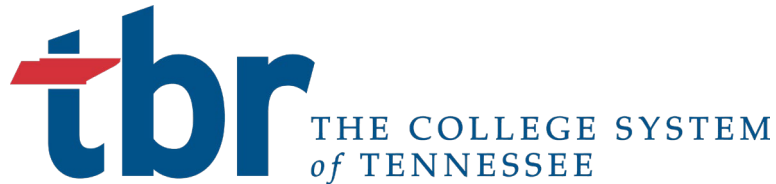
Sources

Authority

T.C.A. § 49-8-203

History

New Policy established at Board Meeting, December 5, 2013.



**Presidents Quarterly Meeting
November 1, 2023**

SUBJECT: Marketing and Communications Policy: (9.01.00.00)

PRESENTER: Matthew Gann, Associate Vice Chancellor for Marketing, Digital Strategy, and PR

LENGTH OF PRESENTATION: 5 minutes

ACTION REQUIRED: Requires Vote

Summary:

Effective marketing and communication is crucial to TBR's capacity to attract and retain exceptional students, faculty, and staff, to secure resources for its fundamental mission, and to preserve the support and backing of vital stakeholders such as students, faculty, staff, alumni, donors, legislators, and the general public. This policy seeks to align marketing and communication efforts with TBR's utmost standards in quality.

Marketing and Communications: (9.01.00.00)

Note: This is intended to be an overarching policy to the others.

Policy/Guideline Area

Marketing, Communications, and Public Relations

Applicable Divisions

TCATs, Community Colleges, System Office

Purpose

Effective marketing and communication is crucial to TBR's capacity to attract and retain exceptional students, faculty, and staff, to secure resources for its fundamental mission, and to preserve the support and backing of vital stakeholders such as students, faculty, staff, alumni, donors, legislators, and the general public. This policy is intended to be an overarching marketing and communication policy and seeks to align marketing and communication efforts with TBR's utmost standards in quality.

Definitions

College – For the purpose of this policy, “College” refers to the System Office, TBR colleges, and their organizational units, programs, and initiatives.

Chief Marketing Officer (CMO) – The College's president or chancellor designates the chief marketing officer, who oversees the planning, development, and execution of the College's marketing, advertising, and public relations efforts.

System Chief Marketing Officer (SCMO) – Chief Marketing Officer of the System. Additionally, the SCMO serves as the CMO of the TCATs.

Spokesperson - The College's president or chancellor designates the College Spokesperson who oversees official public and news media communications.

Policy/Guideline

- I. Marketing and Communications
 - A. The SCMO shall chair the Council of Marketers and Communicators. The advising-only, non-binding council will be comprised of at least one (1) marketing and one (1) communications representative from each community college and at least two (2) representatives from each grand division for the Tennessee Colleges of Applied Technology whom the TCAT President's Council shall appoint annually.
 - B. The Council should meet quarterly or upon request of the Chancellor or designee.
 - C. The Council shall advance marketing initiatives and recommend procedures related to the following:
 1. Development of consistent and coordinated initiatives and procedures to enhance public awareness of higher education and TBR Colleges.

2. Shared resources to foster cooperation and cost savings efficiencies.
3. Consideration of the feasibility and advantages of shared contracts for the Colleges.
4. Marketing-related policies.
5. Any other matters referred to the Council by the Chancellor or designee.

II. Marketing

- A. Each community college president shall appoint a CMO, regardless of official College titles.
- B. Marketing and communications materials for the system office and each College shall comply with all marketing and communications-related policies.
- C. The CMO or their designee must review and approve materials intended for external audiences as outlined all marketing and communications policies (the advertising policy, branding policy, social media policy, and publications policy).
- D. External marketing and communications consultants or contracts for marketing and communications-related services may be retained only with the prior approval of the CMO, and must work through the CMO's office, regardless of funding source.

III. Endorsements

- A. Direct or indirect, implied or inferred institutional endorsement of a product, service, or company is prohibited.
 1. The identification of an individual's relationship to the College is permitted.
 2. Companies and/or products that support the college or offer discounts offered to students, faculty, staff, or the campus community may be listed, provided such listing does not state or imply endorsement.
- B. Businesses selling officially licensed College products may use those products in their advertising. There must be no implication that the College endorses the business beyond having the ability to sell officially licensed products. A statement such as "selling officially licensed [College Name] products" may be used.

IV. Communications and Public Relations

- A. Each College president shall appoint an official College spokesperson and backup, regardless of the official college titles.
- B. The President, Spokesperson and their designee(s) are the only persons authorized to initiate communications with or respond to news media on behalf of the College, including media releases, public notices, and interviews.
- C. Each College should have a crisis communications plan, including providing appropriate and timely notice to System Office personnel during potential crises.
 1. The plan should be reviewed and updated annually.

V. Exceptions and Exemptions to Marketing and Communications Policies

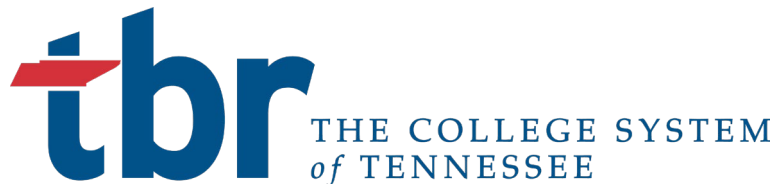
- A. It is understood that some Colleges may have cross-functional duties between marketing and communications and that the CMO and Spokesperson may be a single position. Thus, Colleges are expected to comply with the intent outlined in this policy regardless of organizational design or title.

- B. The president or CMO may appoint an employee to act as a designee of the CMO for athletic-related marketing and public relations. The designee(s) would act as CMO and spokesperson for Athletics and is expected to comply with all policies, including reporting requirements.
 - C. Marketing and communications policies do not apply to instructional materials, student newspapers, yearbooks, research-related publications, research reports, work processing forms, job postings, and auxiliary operations. Still, they are expected to comply with the intent of the policies in representing the College's established marketing, branding, and communications guidelines.
 - D. The CMO and/or Spokesperson must approve all other exceptions on a case-by-case basis.
 - E. The CMO and/or Spokesperson may delegate authority outlined in any marketing and communicate policy to a subordinate.
 - F. The SCMO and System Spokesperson have the authority to act, in their respective capacities, on behalf of any College when deemed necessary for the betterment of the System.
- VI. Failure to Comply
- A. Failure to adhere to marketing and communications policies may result in disciplinary action, ranging from a warning to revocation of privileges or, in severe cases, other disciplinary actions defined in policy or applicable law.

Sources

Authority

T.C.A. § 49-8-203



**Presidents Quarterly Meeting
November 1, 2023**

SUBJECT: Publications Policy: 9.01.02.00 (formerly G-140)

PRESENTER: Matthew Gann, Associate Vice Chancellor for Marketing, Digital Strategy, and PR

LENGTH OF PRESENTATION: 5 minutes

ACTION REQUIRED: Requires Vote

Summary:

This policy describes a system for campus-based approval and numbering of publications created for community colleges and colleges of applied technology as required by local, state, and federal law, and TBR policy. The cited authorities set forth criteria, against which each campus will review the appropriateness of each publication, require that descriptive information be maintained in a central location and provide for affixing an identifying number to each covered publication.

Publications: 9.01.02.00 (formerly G-140)

Policy/Guideline Area

Marketing, Communications, and Public Relations

Applicable Divisions

TCATs, Community Colleges, System Office

Purpose

This policy describes a system for campus-based approval and numbering of publications created for community colleges and colleges of applied technology as required by local, state, and federal law, and TBR policy. The cited authorities set forth criteria, against which each campus will review the appropriateness of each publication, require that descriptive information be maintained in a central location and provide for affixing an identifying number to each covered publication.

Definitions

Definitions included in the overarching Marketing and Communications Policy (9.01.00.00) apply.

Policy/Guideline

- I. **Publications**
 - A. Publications, including text, images, video, and other content, must follow local, state, and federal laws and other applicable marketing, communication, and branding policies and procedures, including those defined in TBR Policy 9.01.01.00, Branding and Trademarks.
 - B. Whether new or revised, publications representing the College to potential students or potential employees must be reviewed, approved, and assigned a unique publication number by the Chief Marketing Officer (CMO) or designee.
 1. Colleges should document appropriate procedures for units, programs, and initiatives in local policy or guidelines to request publication creation and/or review.
 2. The CMO maintains the authority to remove any publications this policy covers from distribution.
 - C. All Publications, whether developed internally by the college or externally for the College, must align with the College's pre-established marketing, branding, and communications guidelines and applicable policies to ensure key messages are disseminated in a manner that maintains consistency.
 - D. The office of the CMO is responsible for creating, maintaining, and enforcing the College's visual, editorial, and process guidelines.
 - E. Publications, including all design files and assets, are the property of the College.
 - F. The CMO or designee has the final authority to interpret the terms of this policy.

- II. Truthfulness and Substantiation
 - A. All advertising, including publications, must follow local, state, and federal laws regarding truth in advertising and other consumer protection laws as outlined in TBR Policy 9.01.00.00, Marketing and Communications.
- III. Reporting
 - A. CMOs shall evaluate publications annually to determine if the return on investment justifies continued publication.
 - B. To assist with local, state, and federal laws regarding marketing publications, including advertising, a report should be given to the SCMO on publications by June 30 of each year.
 - 1. The System Chief Marketing Officer (SCMO) should provide reporting to College CMOs for the following year by July 1.
- IV. Exemptions and Exceptions
 - A. Exemptions and exceptions outlined in the overarching Marketing and Communications Policy (9.01.00.00) apply.

Sources

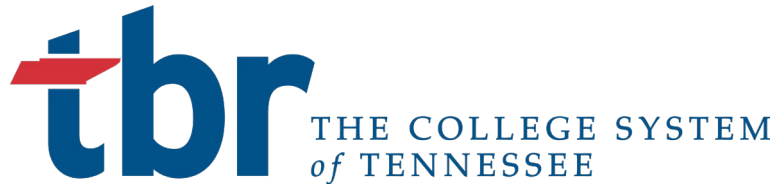
Authority

T.C.A. § 49-8-203; All statutes, rules, and regulations referenced in this procedure.

History

February 14, 1989 Presidents Meeting.

This guideline reiterates practices already in effect, as reflected in the statutes and rules cited and in Board staff memoranda to the Presidents dated June 9, 1982, and October 4, 1988.



**Presidents Quarterly Meeting
November 1, 2023**

SUBJECT: Social Media Policy: 9.01.04.00

PRESENTER: Matthew Gann, Associate Vice Chancellor for Marketing, Digital Strategy, and PR

LENGTH OF PRESENTATION: 5 minutes

ACTION REQUIRED: Requires Vote

Summary:

This policy exists to safeguard, elevate, and protect the reputation of the Tennessee Board of Regents (TBR) and its member colleges. The policy aims to create an environment to foster a consistent and unified digital presence across all TBR colleges and the system office, ensuring online interactions reflect institutional values and maintain the high standard of communication stakeholders expect. Additionally, this policy serves as a roadmap to navigate the dynamic digital landscape, helping mitigate potential risks while maximizing the benefits of social media engagement. This policy defines the rules and procedures for the use of Official Social Media Accounts to ensure that college-sponsored social media accounts are both legal and in compliance with TBR policies.

Social Media:9.01.04.00

Policy/Guideline Area

Marketing, Communications, and Public Relations

Applicable Divisions

TCATs, Community Colleges, System Office

Purpose

This policy exists to safeguard, elevate, and protect the reputation of the Tennessee Board of Regents (TBR) and its member colleges. The policy aims to create an environment to foster a consistent and unified digital presence across all TBR colleges and the System Office, ensuring online interactions reflect institutional values and maintain the high standard of communication stakeholders expect. Additionally, this policy serves as a roadmap to navigate the dynamic digital landscape, helping mitigate potential risks while maximizing the benefits of social media engagement. This policy defines the rules and procedures for the use of Official Social Media Accounts to ensure that college-sponsored social media accounts are both legal and in compliance with TBR policies.

Definitions

Social media – A digital technology that allows users to interact and network to facilitate the creation, sharing, and exchanging of information, ideas, and multimedia content through virtual communities and networks.

Official Social Media Account - Any social media account representing a College. Any other social media accounts, including student organization accounts or an employee's personal social media site, are subject only to Section IV of this policy.

Account managers – Any employee given expressed written permission to create content on behalf of the College on an Official Social Media Account.

Definitions included in the overarching Marketing and Communications Policy (9.01.00.00) apply.

Policy/Guideline

- I. **Official Social Media Account Creation**
 - A. Social media posts, including text, images, video, and other content, must follow local, state, and federal laws and other applicable marketing, communication, and branding policies and procedures.
 - B. All official social media accounts representing the College must be approved, authorized, established, and maintained by the Chief Marketing Officer (CMO) or

designee(s). Social media accounts should serve a clear purpose for the College's mission and goals.

1. Colleges should document appropriate procedures for units, programs, and initiatives in local policy or guidelines to request Official Social Media Account creation, including requesting account managers.
 - C. Access to and/or passwords for official social media accounts are limited to designated communications/marketing staff members and others only as authorized by the CMO.
 1. As a contingency measure, a minimum of three people, including the college Spokesperson, should always have access to all social media accounts.
 - D. Official social media accounts are the property of the College; thus, account managers must relinquish all rights and access to the accounts upon employment separation for any reason.
- II. Official Social Media Account Maintenance
- A. Content created for and distributed through official social media accounts is the sole property of the College and not the employee managing the account. All audience lists and associated information with the account belong to the College.
 - B. Account managers are responsible for ensuring that social media content does not infringe on the intellectual property rights of others as governed by federal and state copyright law, the terms of service of the social media provider, and/or TBR policy.
 - C. Account managers should adhere to the policies of the social media platforms in which they participate. It is the duty of the account manager to understand social media policies, including this policy, and stay updated with any policy changes.
 - D. Account managers must be full-time employees of the College or vendors with fully executed contracts with the College as approved by purchasing and the CMO.
 - E. Account managers should monitor official social accounts for comments if they are permitted. Requests for authorization to hide or delete any material posted to an official social media account in violation of local, state, or federal law or this policy, or to block a user from a site, including comments that expose the private data of others, contain commercial solicitations, are factually erroneous/libelous, are off-topic, are threatening or abusive, or are obscene, should be made through the CMO or their designee, who shall obtain advice from the TBR Office of the General Counsel prior to removal of such material.
 - F. Account managers shall not engage in personal activity under the guise of any Official Social Media Account, including expressing political opinions or engaging in political activities, private commercial transactions, or private business activities.
 - G. Official Social Media Accounts shall not be used to communicate business transactions, including payment information, educational records protected by FERPA, medical records protected by HIPAA, or any other confidential information.
- III. Branding
- A. Official social media accounts must comply with any applicable College branding policies and standards as defined in TBR Policy 9.01.01.00, Branding and Trademarks.

IV. Personal Social Media Accounts

- A. Do not imply representation of the College in any unauthorized way when conducting personal activities.
- B. Employees' social media accounts may be monitored without notice or consent per TBR Policy 1.08.05.00, IT Acceptable Uses, if these sites are accessed using College property or resources.

V. Exemptions and Exceptions

- A. It is understood some College's may have cross-functional duties between marketing and communications and that social media might fall under either in the organizational chart. Thus, Colleges are expected to comply with the intent outlined in this policy regardless of organizational design or title.
- B. Account managers may designate contributors to Official Social Media Accounts on a limited-time basis, such as social media takeovers by students, faculty, or other staff, and interns and student workers.
- C. Exemptions and exceptions outlined in the overarching Marketing and Communications Policy (9.01.00.00) apply.

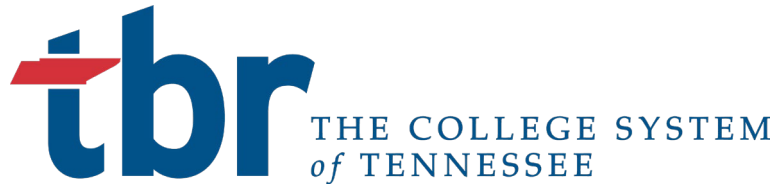
Sources

Authority

T.C.A. § 49-8-203

History

Board Meeting June 24, 2016



**Presidents Quarterly Meeting
November 1, 2023**

SUBJECT: Web Publishing Policy: 9.01.05.00

PRESENTER: Matthew Gann, Associate Vice Chancellor for Marketing, Digital Strategy, and PR

LENGTH OF PRESENTATION: 5 minutes

ACTION REQUIRED: Requires Vote

Summary:

College websites exist as the College's most important communication, marketing, community engagement, and recruitment tool. Therefore, websites should maintain and build upon the projected image of the College through the highest level of excellence in engagement, education, and workforce development. This policy facilitates usability and consistency and promotes a cohesive online brand throughout all College websites that correlate directly with other communication and visual representation methods.

Web Publishing:9.01.05.00

Policy/Guideline Area

Marketing, Communications, and Public Relations

Applicable Divisions

TCATs, Community Colleges, System Office

Purpose

College websites exist as the College's most important communication, marketing, community engagement, and recruitment tool. Therefore, websites should maintain and build upon the projected image of the College through the highest level of excellence in engagement, education, and workforce development. This policy facilitates usability and consistency and promotes a cohesive online brand throughout all College websites that correlate directly with other communication and visual representation methods.

Definitions

Domain – Domain names recognized as associated with the College (.edu or campaign-related websites).

College Server – For the purposes of this policy, “College Server” refers to a computer system or a network of computer systems either owned, maintained, contracted with, or operated by the College for purposes of housing official College websites as approved by the CMO.

College Website – For the purpose of this policy, a website/webpage is any publicly accessible digital content delivered on behalf of the College. It does not include administrative enterprise applications such as Banner or D2L or faculty pages meant to provide resources for a specific class.

College-affiliated Web Pages - Websites developed, maintained or hosted by entities other than the College but referenced or used to conduct official business or to represent the official voice of the College.

Web Content Managers - Any employee given express written permission to create or edit content on behalf of the College on a website.

Definitions included in the overarching Marketing and Communications Policy (9.01.00.00) apply.

Policy/Guideline

- I. General Web Publishing
 - A. College websites, including text, images, video, and other content, must follow local, state, and federal laws, including accessibility requirements and other applicable marketing, communication, branding, and information technology policies and procedures.

- B. All websites representing the College must be approved, authorized, established, and maintained by the Chief Marketing Officer (CMO) or designee(s). Webpages should serve a clear purpose related to the College's mission and goals.
 - 1. Colleges should document appropriate procedures for units, programs, and initiatives in local policy or guidelines for website creation, including requesting web content managers.
 - 2. Access to and/or passwords for websites are limited to designated communications/marketing staff members and others only as authorized by the CMO. A minimum of three people should have access to college websites.
- C. College websites are the property of the College; thus, web content managers must relinquish all rights and access to the accounts upon employment separation for any reason.
- D. Web content managers must be full-time employees of the College or vendors with fully executed contracts with the College as approved by purchasing and the CMO.
- E. College websites must follow the TBR Policy 9.01.02.00, Publications in reporting websites as publications.

II. Brand and Content

- A. College websites should reside on a College server and under the College domain.
- B. Any website or online form should be delivered via secure (SSL/TLS) connection.
- C. College websites should follow all College brand and editorial standards as set by the CMO.
- D. College websites should be accessible and reviewed regularly for accessibility.
- E. Website content should be regularly reviewed by web content managers and other College staff to ensure compliance to maintain accuracy and relevancy.
- F. All college website content must follow local, state, and federal laws regarding truth in advertising and other consumer protection laws.
- G. Each College website must have at least one link to the college non-discrimination/EEO statements, privacy statement, TBR, and other applicable rules and regulations for accreditation.
- H. Website content should be accurate, timely, and be consistent with the College brand and editorial guidelines.
- I. College-affiliated websites must comply with any applicable College branding policies and standards as defined in TBR Policy 9.01.01.00, Branding and Trademarks.
- J. Due to relevancy, temporary, ad hoc, or expired websites should be deleted or archived promptly.
- K. Direct or indirect, implied or inferred institutional endorsement for a commercial third-party by the College is prohibited.

III. Privacy and Data Collection

- A. All websites should follow applicable local, state, and federal data privacy laws, as well as privacy policies in place at TBR.

IV. Exemptions and Exceptions

- A. It is understood some Colleges may have cross-functional duties between marketing and communications and that the website manager might fall under either in the organizational chart or in another unit. It is also understood that TCAT websites share responsibility with the System Office. Thus, Colleges are expected to comply with the intent outlined in this policy regardless of organizational design or title.
- B. Exemptions and exceptions outlined in the overarching Marketing and Communications Policy (9.01.00.00) apply.

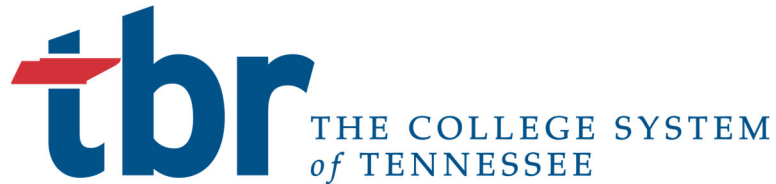
V. Failure to Comply

- A. Failure to adhere to this policy may result in disciplinary action, ranging from a warning to revocation of social media privileges or, in severe cases, other disciplinary actions defined in policy or applicable law.

Sources

Authority

T.C.A. § 49-8-203



**Presidents Quarterly Meeting
November 1, 2023**

SUBJECT: Review of Revisions to TBR Policy 4.01.05.00 - Internal Audit

PRESENTER: Mike Batson

LENGTH OF PRESENTATION: 5 minutes

ACTION REQUIRED: Requires Vote

Summary:

The proposed revisions to this policy are to modify certification requirements for the college internal auditors, clarify continuing education requirements, align the compensation section with the Audit Committee Charter, and make other minor corrections.

The proposed revisions have been reviewed by the Business Affairs Sub-Council and the Audit Committee and will go before the full Board if approved by the Presidents.

Internal Audit: 4.01.05.00

Policy/Guideline Area

Business and Finance Policies
Applicable Divisions

TCATs, Community Colleges, System Office, Board Members
Purpose

This policy addresses staffing, responsibilities of the internal audit function, audit planning, and reporting on internal audit activities.

In addition to this policy, the Office of System-wide Internal Audit maintains an audit manual. The purpose of the audit manual is to provide for consistency, continuity, and standards of acceptable performance.

Definitions

- Definitions are provided in the body of the policy.

Policy/Guideline

I. General Statement

- A. The internal audit function contributes to the improvement of the institution's operations by providing objective and relevant assurance regarding risk management, control, and governance processes to management and the Board.
- B. Management is responsible for evaluating the institution's risks and establishing and maintaining adequate controls and processes.
- C. To provide relevant information, the internal audit activity will consider the goals of the institution, management's risk assessments and other input from management in determining its risk-based audit activities.

II. Internal Audit Standards

- A. Each internal audit function shall adhere to The Institute of Internal Auditors' (IIA) International Standards for the Professional Practice of Internal Auditing and Code of Ethics (T.C.A. § 4-3-304(9)). The Institute of Internal Auditors, International Professional Practices Framework (IPPF), incorporates the

definition of internal auditing, the International Standards for the Professional Practice of Internal Auditing, the Code of Ethics, and the Core Principles for the Professional Practice of Internal Auditing into one document. It includes the following definition of internal auditing:

1. Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
- B. Risk is the possibility of an event occurring that will have an impact on the achievement of an institution's goals and objectives.
1. Risk is measured in terms of the impact an event may have and the likelihood that the event will occur.
 2. To optimize the achievement of the institution's goals and objectives, the Board and management ~~act~~ ~~acts~~ to minimize the related risks by implementing reasonable procedures to control and monitor the risks.
- C. Governance processes are the combination of processes and structures implemented by the Board to inform, direct, manage, and monitor the activities of the organization toward the achievement of its objectives.
1. Examples of such processes include:
 - a. The organizational structure within an institution or a department.
 - b. Policies, ~~guidelines~~ ~~guidelines~~, and procedures instituted by the Board or management to direct and control a particular activity such as maintenance fees or hiring practices.
 - c. Preparation and review procedures for preparing reports such as annual financial statements or federal grant or financial aid reports.
- D. The IPPF includes attribute standards, which address the expected characteristics of organizations and individuals performing internal audit

activities and performance standards, which describe the nature of internal audit activities and establish criteria to evaluate the performance of internal audit activities.

- E. To assure compliance with the IIA Standards, internal audit offices must implement and maintain a quality assurance and improvement program that incorporates both internal and external review activities.
 - 1. Internal reviews include both ongoing and periodic review activities.
 - 2. External reviews must be performed at least every five years by a qualified, independent reviewer.
 - 3. Results of quality assurance reviews will be communicated to the Audit Committee and management.

III. Internal Audit Personnel

- A. Community Colleges shall employ at least one full-time internal auditor.
- B. ~~Titles~~The titles of internal audit staff shall be consistent within the overall institutional structure.
- C. Internal Audit Staff
 - 1. Internal audit staff must possess the professional credentials, knowledge, skills, and other competencies needed to perform their individual responsibilities.
 - 2. The internal audit function collectively must possess or obtain the knowledge, skills, and other competencies needed to perform its responsibilities.
 - 3. ~~The campus Internal Audit Director and the System~~System-wide Chief Audit Executive must be licensed as a Certified Public Accountant or a Certified Internal Auditor, maintain an active license and annually complete sufficient, relevant continuing professional education to satisfy the requirements for the professional certification held.

4. ~~The campus Internal Audit Director must be licensed as a Certified Public Accountant, Certified Internal Auditor, and/or a Certified Information Systems Auditor and maintain an active license.~~

~~3.~~

4.5. ~~All Other~~-system auditors ~~must-should~~ annually complete sufficient, relevant continuing professional education to satisfy the requirements for ~~the their related~~ professional certification ~~held or, at a minimum, forty hours of relevant continuing professional education.~~

5.6. Internal Audit Directors should communicate concerns to management and the System-wide Chief Audit Executive regarding the lack of sufficient resources to complete the objectives of an engagement or the audit plan.

6.7. Such resources may include the need for additional personnel or personnel with specialized knowledge, such as those with knowledge of fraud, information technology or other technical areas.

D. Appointments

1. The appointment of campus Internal Audit Directors as recommended by the President is subject to approval by the Chancellor or designee (T.C.A. §.49-14-106).
2. The appointment of the System-wide Chief Audit Executive is subject to review and approval by the Audit Committee of the Board of Regents (T.C.A. §.49-14-102).

E. Compensation

1. Compensation of the campus internal auditors is subject to review by the Audit Committee of the Board of Regents.
2. Compensation of the System-wide Chief Audit Executive and the system office internal auditors is subject to review and approval by the Audit Committee of the Board of Regents.

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F. Termination or Change of Status

1. The termination or change of status of campus Internal Auditor Directors (T.C.A. § 49-14-106) requires the prior approval of the Chancellor and the Audit Committee of the Board of Regents.
2. The System-wide Chief Audit Executive (T.C.A. §.49-14-102) may be removed only for cause, which requires a majority vote of the Board of Regents.

IV. **Internal Audit Role and Scope**

A. Reporting Structure

1. In accordance with T.C.A. § 49-14-102, the System-wide Chief Audit Executive reports directly to the Audit Committee and the Tennessee Board of Regents.
2. Campus internal auditors report to the respective campus President with audit reporting responsibility to the Audit Committee and the Board through the System-wide Chief Audit Executive.
3. This reporting structure assures the independence of the internal audit function.

B. The TBR, Office of System-wide Internal Audit, hosts periodic meetings and communicates with the audit directors on matters of mutual ~~interests~~interest.

C. The Office of System-wide Internal Audit maintains an internal audit manual to guide the internal audit activity at each institution in a consistent and professional manner ~~at each institution~~.

D. The internal auditors' responsibilities include:

1. Working with management to assess institutional risks and developing an audit plan that considers the results of the risk assessment.
2. Evaluating institutional controls to determine their effectiveness and efficiency.

3. Coordinating work with external auditors, program reviewers, and consultants.
 4. Determining the level of compliance with internal policies and procedures, state and federal laws, and government regulations.
 5. Testing the timeliness, reliability, and usefulness of institutional records and reports.
 6. Recommending improvements to controls, operations, and risk mitigation resolutions.
 7. Assisting the institution with its strategic planning process to include a complete cycle of review of goals and values.
 8. Evaluating program performance.
 9. Performing consulting services and special requests as directed by the Audit Committee, the Chancellor, or the institution's President.
- E. The scope of internal auditing extends to all aspects of institutional operations and beyond fiscal boundaries. The internal auditor shall have access to all records, personnel, and physical properties relative to the performance of duties and responsibilities.
- F. The scope of a particular internal audit activity may be as broad or as restricted as required to meet management needs.
- G. Objectivity is essential to the internal audit function. Therefore, internal audit personnel should not be involved in the development and installation of systems and procedures, preparation of records, or any other activities that the internal audit staff may review or appraise. However, internal audit personnel may be consulted on the adequacy of controls incorporated into new systems and procedures or on revisions to existing systems.
- H. Management is responsible for identifying, evaluating, and responding to potential risks that may impact the achievement of the institution's objectives.

Auditors continually evaluate the risk management, internal control, and governance processes. To facilitate these responsibilities, Internal Audit will receive notices or copies of external audit reviews, program reviews, fiscally related consulting reports, cash shortages, physical property losses, and employee misconduct.

V. **Audit Plans and Activity Reports**

- A. Internal Audit shall develop an annual audit plan using an approved risk assessment methodology.
- B. At the beginning of each fiscal year, after consultation with the Chancellor or President and other institution management, Internal Audit will prepare an annual audit plan. The audit plan must be flexible to respond to immediate issues and will be revised for such changes during the year.
- C. Audit plans and revisions will be reviewed by the System-wide Chief Audit Executive and approved by the Audit Committee.
- D. At the end of each fiscal year, Internal Audit will prepare an annual activity report of all significant audit services performed.
- E. Annual activity reports and approved audit plans will be provided to the Comptroller's Office, Division of State Audit.

VI. **Audit Engagements**

- A. Audit engagements will be planned to provide relevant results to management and the Audit Committee regarding the effectiveness and efficiency of processes and controls over operations. To ensure management's expectations are met, auditors will communicate with management regarding the objectives and scope of the engagement.
- B. In planning and during the engagement, auditors should consider and be alert to risks that affect the institution's goals and objectives, operations, and resources. Auditors should consider risks based on the operations under

review, which include but are not limited to the risk of financial misstatements, noncompliance, and fraud.

- C. An audit work program will be designed to achieve the objectives of the engagement and will include the steps necessary to identify, analyze, evaluate and document the information gathered and the conclusions reached during the engagement.
- D. Working papers that are created, ~~obtained~~obtained, or compiled by an internal audit staff are confidential and are not an open record (T.C.A. § 4-~~34~~-304(9)).

VII. Communicating Audit Results

- A. A written report that documents the objectives, scope, conclusions, and recommendations of the audit will be prepared for audit engagements providing assurance to the Board and management. Management will include corrective action for each reported finding.
- B. Internal Audit will follow-up on findings or recommendations included in internal audit reports, investigation reports, and State Audit reports. The status of Internal Audit recommendations and/or findings will be monitored through the recommendation logs. For recommendations not corrected at the time of Internal Audit follow-up or the corrective action due date, management will be asked to provide a revised corrective action implementation date. A written internal audit follow-up report is required for all State Audit reports that include findings, regardless of the current status of audit findings. The Chancellor or institution's President, along with the Audit Committee, will be notified at the conclusion of a follow-up review if management has not corrected the reported finding or implemented the recommendation.
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finding. In a case where allegations are not substantiated by the review and there are no other operational concerns to report to management regarding the review, the case may be closed by writing a memo to the working paper file documenting the reasons for closing the case.

- D. Reports on special studies, consulting services, and other non-routine items should be prepared as appropriate, given the nature of the assignment.
- E. All internal audit reports will be signed by the institution's Internal Audit Director and transmitted directly to the Chancellor or President, [as applicable](#), in a timely manner.
- F. The Internal Audit Director will transmit an electronic copy of the internal audit report to the System-wide Chief Audit Executive.
- G. The System-wide Chief Audit Executive will present significant results of internal audit reports to the Audit Committee quarterly.
- H. The System-wide Chief Audit Executive will provide a copy of each report to the Comptroller's Office, Division of State Audit.

VIII. [Exceptions](#)

- A. Any exceptions to the policy established herein shall be subject to the approval of the System-wide Chief Audit Executive and the Audit Committee.

Sources

Authority

T.C.A. § 49-8-203; All other State statutes referenced in this policy; Institute of Internal Auditors

History

June 3, 1981 TBR Presidents' Meeting; July 1, 1984; May 20, 1986; February 14, 1989; November 14, 1989; August 13, 2002; February 10, 2004; November 18, 2004; Changed from Guideline B-050 at TBR Board Meeting, June 29, 2007; TBR Board Meeting, December 6, 2007; TBR Board Meeting, December 8, 2011; TBR Board Meeting March 27, 2015; TBR Board Meeting September 29, 2018.

Internal Audit: 4.01.05.00

Policy/Guideline Area

Business and Finance Policies
Applicable Divisions

TCATs, Community Colleges, System Office, Board Members
Purpose

This policy addresses staffing, responsibilities of the internal audit function, audit planning, and reporting on internal audit activities.

In addition to this policy, the Office of System-wide Internal Audit maintains an audit manual. The purpose of the audit manual is to provide for consistency, continuity, and standards of acceptable performance.

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1. Examples of such processes include:
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VII. **Communicating Audit Results**

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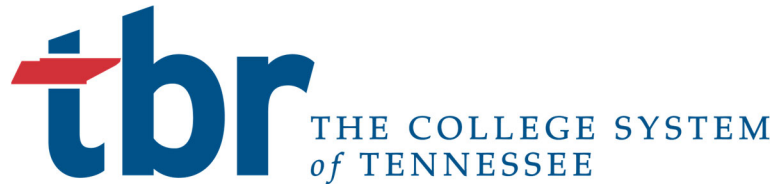
Sources

Authority

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History

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**Presidents Quarterly Meeting
November 1, 2023**

SUBJECT: Review of Revisions to TBR Policy 4.01.05.00 - Internal Audit

PRESENTER: Mike Batson

LENGTH OF PRESENTATION: 5 minutes

ACTION REQUIRED: Requires Vote

Summary:

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Internal Audit: 4.01.05.00

Policy/Guideline Area

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 2. To optimize the achievement of the institution's goals and objectives, the Board and management ~~act~~ ~~acts~~ to minimize the related risks by implementing reasonable procedures to control and monitor the risks.
- C. Governance processes are the combination of processes and structures implemented by the Board to inform, direct, manage, and monitor the activities of the organization toward the achievement of its objectives.
1. Examples of such processes include:
 - a. The organizational structure within an institution or a department.
 - b. Policies, ~~guidelines~~ ~~guidelines~~, and procedures instituted by the Board or management to direct and control a particular activity such as maintenance fees or hiring practices.
 - c. Preparation and review procedures for preparing reports such as annual financial statements or federal grant or financial aid reports.
- D. The IPPF includes attribute standards, which address the expected characteristics of organizations and individuals performing internal audit

activities and performance standards, which describe the nature of internal audit activities and establish criteria to evaluate the performance of internal audit activities.

- E. To assure compliance with the IIA Standards, internal audit offices must implement and maintain a quality assurance and improvement program that incorporates both internal and external review activities.
 - 1. Internal reviews include both ongoing and periodic review activities.
 - 2. External reviews must be performed at least every five years by a qualified, independent reviewer.
 - 3. Results of quality assurance reviews will be communicated to the Audit Committee and management.

III. Internal Audit Personnel

- A. Community Colleges shall employ at least one full-time internal auditor.
- B. ~~Titles~~The titles of internal audit staff shall be consistent within the overall institutional structure.
- C. Internal Audit Staff
 - 1. Internal audit staff must possess the professional credentials, knowledge, skills, and other competencies needed to perform their individual responsibilities.
 - 2. The internal audit function collectively must possess or obtain the knowledge, skills, and other competencies needed to perform its responsibilities.
 - 3. ~~The campus Internal Audit Director and the System~~System-wide Chief Audit Executive must be licensed as a Certified Public Accountant or a Certified Internal Auditor, maintain an active license and annually complete sufficient, relevant continuing professional education to satisfy the requirements for the professional certification held.

4. ~~The campus Internal Audit Director must be licensed as a Certified Public Accountant, Certified Internal Auditor, and/or a Certified Information Systems Auditor and maintain an active license.~~

~~3.~~

4.5. ~~All Other~~ system auditors ~~must should~~ annually complete sufficient, relevant continuing professional education to satisfy the requirements for ~~the their related~~ professional certification ~~held or, at a minimum, forty hours of relevant continuing professional education.~~

5.6. Internal Audit Directors should communicate concerns to management and the System-wide Chief Audit Executive regarding the lack of sufficient resources to complete the objectives of an engagement or the audit plan.

6.7. Such resources may include the need for additional personnel or personnel with specialized knowledge, such as those with knowledge of fraud, information technology or other technical areas.

D. Appointments

1. The appointment of campus Internal Audit Directors as recommended by the President is subject to approval by the Chancellor or designee (T.C.A. §.49-14-106).
2. The appointment of the System-wide Chief Audit Executive is subject to review and approval by the Audit Committee of the Board of Regents (T.C.A. §.49-14-102).

E. Compensation

1. Compensation of the campus internal auditors is subject to review by the Audit Committee of the Board of Regents.
2. Compensation of the System-wide Chief Audit Executive and the system office internal auditors is subject to review and approval by the Audit Committee of the Board of Regents.

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Commented [MB1]: The CISA is added for campus auditors to help in addressing the current significant risks to the colleges, and to help potentially broaden the pool of qualified candidates for future openings. This certification aligns with similar position requirements at peer institutions.

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F. Termination or Change of Status

1. The termination or change of status of campus Internal Auditor Directors (T.C.A. § 49-14-106) requires the prior approval of the Chancellor and the Audit Committee of the Board of Regents.
2. The System-wide Chief Audit Executive (T.C.A. §.49-14-102) may be removed only for cause, which requires a majority vote of the Board of Regents.

IV. Internal Audit Role and Scope

A. Reporting Structure

1. In accordance with T.C.A. § 49-14-102, the System-wide Chief Audit Executive reports directly to the Audit Committee and the Tennessee Board of Regents.
2. Campus internal auditors report to the respective campus President with audit reporting responsibility to the Audit Committee and the Board through the System-wide Chief Audit Executive.
3. This reporting structure assures the independence of the internal audit function.

B. The TBR, Office of System-wide Internal Audit, hosts periodic meetings and communicates with the audit directors on matters of mutual ~~interests~~interest.

C. The Office of System-wide Internal Audit maintains an internal audit manual to guide the internal audit activity at each institution in a consistent and professional manner ~~at each institution~~.

D. The internal auditors' responsibilities include:

1. Working with management to assess institutional risks and developing an audit plan that considers the results of the risk assessment.
2. Evaluating institutional controls to determine their effectiveness and efficiency.

3. Coordinating work with external auditors, program reviewers, and consultants.
 4. Determining the level of compliance with internal policies and procedures, state and federal laws, and government regulations.
 5. Testing the timeliness, reliability, and usefulness of institutional records and reports.
 6. Recommending improvements to controls, operations, and risk mitigation resolutions.
 7. Assisting the institution with its strategic planning process to include a complete cycle of review of goals and values.
 8. Evaluating program performance.
 9. Performing consulting services and special requests as directed by the Audit Committee, the Chancellor, or the institution's President.
- E. The scope of internal auditing extends to all aspects of institutional operations and beyond fiscal boundaries. The internal auditor shall have access to all records, personnel, and physical properties relative to the performance of duties and responsibilities.
- F. The scope of a particular internal audit activity may be as broad or as restricted as required to meet management needs.
- G. Objectivity is essential to the internal audit function. Therefore, internal audit personnel should not be involved in the development and installation of systems and procedures, preparation of records, or any other activities that the internal audit staff may review or appraise. However, internal audit personnel may be consulted on the adequacy of controls incorporated into new systems and procedures or on revisions to existing systems.
- H. Management is responsible for identifying, evaluating, and responding to potential risks that may impact the achievement of the institution's objectives.

Auditors continually evaluate the risk management, internal control, and governance processes. To facilitate these responsibilities, Internal Audit will receive notices or copies of external audit reviews, program reviews, fiscally related consulting reports, cash shortages, physical property losses, and employee misconduct.

V. **Audit Plans and Activity Reports**

- A. Internal Audit shall develop an annual audit plan using an approved risk assessment methodology.
- B. At the beginning of each fiscal year, after consultation with the Chancellor or President and other institution management, Internal Audit will prepare an annual audit plan. The audit plan must be flexible to respond to immediate issues and will be revised for such changes during the year.
- C. Audit plans and revisions will be reviewed by the System-wide Chief Audit Executive and approved by the Audit Committee.
- D. At the end of each fiscal year, Internal Audit will prepare an annual activity report of all significant audit services performed.
- E. Annual activity reports and approved audit plans will be provided to the Comptroller's Office, Division of State Audit.

VI. **Audit Engagements**

- A. Audit engagements will be planned to provide relevant results to management and the Audit Committee regarding the effectiveness and efficiency of processes and controls over operations. To ensure management's expectations are met, auditors will communicate with management regarding the objectives and scope of the engagement.
- B. In planning and during the engagement, auditors should consider and be alert to risks that affect the institution's goals and objectives, operations, and resources. Auditors should consider risks based on the operations under

review, which include but are not limited to the risk of financial misstatements, noncompliance, and fraud.

- C. An audit work program will be designed to achieve the objectives of the engagement and will include the steps necessary to identify, analyze, evaluate and document the information gathered and the conclusions reached during the engagement.
- D. Working papers that are created, ~~obtained~~obtained, or compiled by an internal audit staff are confidential and are not an open record (T.C.A. § 4-~~34~~-304(9)).

VII. Communicating Audit Results

- A. A written report that documents the objectives, scope, conclusions, and recommendations of the audit will be prepared for audit engagements providing assurance to the Board and management. Management will include corrective action for each reported finding.
- B. Internal Audit will follow-up on findings or recommendations included in internal audit reports, investigation reports, and State Audit reports. The status of Internal Audit recommendations and/or findings will be monitored through the recommendation logs. For recommendations not corrected at the time of Internal Audit follow-up or the corrective action due date, management will be asked to provide a revised corrective action implementation date. A written internal audit follow-up report is required for all State Audit reports that include findings, regardless of the current status of audit findings. The Chancellor or institution's President, along with the Audit Committee, will be notified at the conclusion of a follow-up review if management has not corrected the reported finding or implemented the recommendation.
- C. A written report that documents the objectives, scope, ~~conclusions~~conclusions, and recommendations will be prepared for investigations resulting from allegations or identification of fraud, ~~waste~~waste, or abuse. As appropriate to the circumstances, management will include corrective action for each reported

finding. In a case where allegations are not substantiated by the review and there are no other operational concerns to report to management regarding the review, the case may be closed by writing a memo to the working paper file documenting the reasons for closing the case.

- D. Reports on special studies, consulting services, and other non-routine items should be prepared as appropriate, given the nature of the assignment.
- E. All internal audit reports will be signed by the institution's Internal Audit Director and transmitted directly to the Chancellor or President, [as applicable](#), in a timely manner.
- F. The Internal Audit Director will transmit an electronic copy of the internal audit report to the System-wide Chief Audit Executive.
- G. The System-wide Chief Audit Executive will present significant results of internal audit reports to the Audit Committee quarterly.
- H. The System-wide Chief Audit Executive will provide a copy of each report to the Comptroller's Office, Division of State Audit.

VIII. [Exceptions](#)

- A. Any exceptions to the policy established herein shall be subject to the approval of the System-wide Chief Audit Executive and the Audit Committee.

Sources

Authority

T.C.A. § 49-8-203; All other State statutes referenced in this policy; Institute of Internal Auditors

History

June 3, 1981 TBR Presidents' Meeting; July 1, 1984; May 20, 1986; February 14, 1989; November 14, 1989; August 13, 2002; February 10, 2004; November 18, 2004; Changed from Guideline B-050 at TBR Board Meeting, June 29, 2007; TBR Board Meeting, December 6, 2007; TBR Board Meeting, December 8, 2011; TBR Board Meeting March 27, 2015; TBR Board Meeting September 29, 2018.

Internal Audit: 4.01.05.00

Policy/Guideline Area

Business and Finance Policies
Applicable Divisions

TCATs, Community Colleges, System Office, Board Members
Purpose

This policy addresses staffing, responsibilities of the internal audit function, audit planning, and reporting on internal audit activities.

In addition to this policy, the Office of System-wide Internal Audit maintains an audit manual. The purpose of the audit manual is to provide for consistency, continuity, and standards of acceptable performance.

I. General Statement

- A. The internal audit function contributes to the improvement of the institution's operations by providing objective and relevant assurance regarding risk management, control, and governance processes to management and the Board.
- B. Management is responsible for evaluating the institution's risks and establishing and maintaining adequate controls and processes.
- C. To provide relevant information, the internal audit activity will consider the goals of the institution, management's risk assessments and other input from management in determining its risk-based audit activities.

II. Internal Audit Standards

- A. Each internal audit function shall adhere to The Institute of Internal Auditors' (IIA) International Standards for the Professional Practice of Internal Auditing and Code of Ethics (T.C.A. § 4-3-304(9)). The Institute of Internal Auditors, International Professional Practices Framework (IPPF), incorporates the definition of internal auditing, the International Standards for the Professional Practice of Internal Auditing, the Code of Ethics, and the Core Principles for the

Professional Practice of Internal Auditing into one document. It includes the following definition of internal auditing:

1. Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
- B. Risk is the possibility of an event occurring that will have an impact on the achievement of an institution's goals and objectives.
1. Risk is measured in terms of the impact an event may have and the likelihood that the event will occur.
 2. To optimize the achievement of the institution's goals and objectives, the Board and management act to minimize the related risks by implementing reasonable procedures to control and monitor the risks.
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audit activities and establish criteria to evaluate the performance of internal audit activities.

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 - 2. The internal audit function collectively must possess or obtain the knowledge, skills, and other competencies needed to perform its responsibilities.
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4. The campus Internal Audit Director must be licensed as a Certified Public Accountant, Certified Internal Auditor, and/or a Certified Information Systems Auditor and maintain an active license.
5. All system auditors must annually complete sufficient, relevant continuing professional education to satisfy the requirements for the professional certification held.
6. Internal Audit Directors should communicate concerns to management and the System-wide Chief Audit Executive regarding the lack of sufficient resources to complete the objectives of an engagement or the audit plan.
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