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**TENNESSEE BOARD OF REGENTS**  
*Committee on Audit*

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**AGENDA**  
**November 12, 2024**

- I. INFORMATIONAL REPORTING (Mike Batson)**
- a. Highlights of Audit Findings and Recommendations**
  - b. Audit Reports and Reviews**
  - c. System-wide Internal Audit Updates**
  - d. Review of Annual Audits and Expenses for the Chancellor and Presidents for Fiscal Year 2024**
  - e. Review of Salaries and Budgets for Internal Auditors**
- II. ACTION ITEMS (Mike Batson)**
- a. Review of Revisions to Fiscal Year 2025 Internal Audit Plans**
  - b. Review of Internal Audit Charters**
  - c. Review of Salaries and Staffing for the Office of System-wide Internal Audit**
- III. NON-PUBLIC EXECUTIVE SESSION (Mike Batson)**

- This meeting will include members of the Tennessee Board of Regents who are participating by electronic means of communication and will be live-streamed and archived on the TBR website at <https://www.tbr.edu/board/november-2024-special-called-board-meeting-committee-chairs-and-audit-committee-meetings> .
- Persons who want to request to address the Board may follow the process authorized by [TBR Policy 1.02.12.00 – Requests to Address the Board](#).

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Highlights of Audit Findings and Recommendations

DATE: November 12, 2024

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Accept Report

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The following items will be discussed with the Audit Committee:

Recommendation/Finding Logs  
Miscellaneous External Reviews  
Comptroller's Audits  
Internal Audits

STATUS SUMMARY FOR PREVIOUSLY REPORTED FINDINGS

Comptroller's Audit Reports - Following is a summary on the status of previously reported Comptroller's Office findings. 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 Fiscal Review Committee. An executive summary of each follow-up audit is included in the Audit Committee's quarterly materials.

Internal Audit Reports - Following is a summary of the status of previously reported findings and recommendations as of September 30, 2024. 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 Internal Audit Recommendations- Community Colleges**  
**(Reports sorted by Status, Institution, Report Release Date)**

Institution	Report Release Date	Recommendation	Responsible Staff	TBR Vice Chancellor Area	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	Notes and Dates	Status
ChSCC	6/20/2024	Faculty Credentials 2023 1 of 4: TCAT and Academic Affairs management should ensure the completion of loading or corrections to credentialing documentation for identified faculty.	Vice-President - Academic Affairs and Vice President - TCAT/Economic and Workforce Development	Business and Finance, Policy and Strategy	9/30/2024			6/24/2024		Action Completed
ChSCC	6/20/2024	Faculty Credentials 2023 2 of 4: The rubric EETC (Electrical Engineering Technology) and EVET (Electric Vehicle Engineering Technology) should be included in the Faculty Qualifications Manual to ensure the ability to determine if faculty met requirements to teach these courses.	Vice-President - Academic Affairs	Business and Finance, Policy and Strategy	9/30/2024			9/23/2024		Action Completed
ChSCC	6/20/2024	Faculty Credentials 2023 3 of 4: Faculty credentials for those who serve as instructors in the clinical setting should be included in Compliance Assist.	Vice-President - Academic Affairs and Vice President - TCAT/Economic and Workforce Development	Business and Finance, Policy and Strategy	9/30/2024			9/23/2024		Action Completed
ChSCC	6/20/2024	Faculty Credentials 2023 4 of 4: TCAT and Academic Affairs management should provide training to all Divisions/Departments concerning the faculty credentialing process, documentation standards, and timelines.	Vice-President - Academic Affairs and Vice President - TCAT/Economic and Workforce Development	Business and Finance, Policy and Strategy	9/30/2024			9/23/2024		Action Completed
JSCC	7/10/2024	JSCC-HEERF Public Reporting Review 1 of 3 - Management should review the student reporting and quarterly reports and correct amounts, ensure missing amounts and explanatory notes are included, and ensure that expenditures of awards are posted in the correct reporting category	Sponsored Programs Officer	Business and Finance	10/31/2024			9/27/2024		Action Completed
JSCC	7/10/2024	JSCC-HEERF Public Reporting Review 2 of 3 - The HEERF quarterly reports should utilize the proper naming convention established by the Department of Education	Sponsored Programs Officer	Business and Finance	10/31/2024			9/27/2024		Action Completed
JSCC	7/10/2024	JSCC-HEERF Public Reporting Review 3 of 3 - Effective for the Quarter ending June 2022, the HEERF quarterly reports should contain a link to the annual report information on the ED Education Stabilization Fund (ESF) Transparency portal.	Sponsored Programs Officer	Business and Finance	10/31/2024			9/27/2024		Action Completed
SWTCC	8/26/2024	Employees should follow STCC's current Credit Card Procedures by signing the credit card access logs when p-cards are checked in/out to show accountability and separation of duties between the custodian of the purchase cards and employees receiving the p-cards for purchases.	Procurement	Business and Finance	8/26/2024	8/26/2024		8/26/2024		Action Completed

**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	TBR Vice Chancellor Area	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	Notes and Dates	Status
ChSCC	10/3/2022	Campus Safety Equipment Inventory 1 of 6: The definition of sensitive equipment should be expanded to include Police Department equipment in the Sensitive Equipment Policy.	Interim Vice President - Business and Finance	Business and Finance	2/1/2023	12/31/2024	5	10/26/2022	10/26/2022 - Submitted policy language to Policy Review Committee for Spring session. 4/27/2023 - Policy to be on agenda for Summer Policy Review Committee/Board meetings. 6/12/2023 - Summer Policy Review Board meeting cancelled. The Fall Meeting will be held in November. 10/2/2023 - The newly appointed Interim VP Business and Finance is making additional changes to the policy and will complete the revisions during the Spring 2024 policy review cycle. 2/29/2024 - Policy delayed to Summer 2024 policy review cycle to add other changes in process that occurred in January 2024. 06/20/2024 - Revised policy submitted to Policy Review Committee. 8/14/2024 - Policy Review Board will review all submitted policies at the scheduled November meeting.	In Progress
JSCC	5/17/2022	JSCC-IAR- Veterans Affairs - Recommendation 2 of 2: No evidence of student file review was determined.  Management should implement review of a sample grouping of student files for each semester. A designated employee, such as the backup SCO, should conduct the review and initial, sign and date the newly implemented checklist in the student file. In addition, the reviewer should email the SCO a listing of the examined files at the completion of the review and include any requests for updates.	Dean for Students/School Certifying Official	Policy and Strategy	1/31/2023	9/30/2024	1	1/17/2023	01/17/2023 -IA notified the SCO in January 2023 of the upcoming follow-up. A copy of the audit was provided. The SCO provided some documentation needed for the follow-up. The SCO requested additional time due to Spring registration and other tasks. Planned timeframe to continue the follow-up is late February. 3/17/24-Discussed with SCO. Significant turnover had delayed the review. SCO will submit files to the alternate SCO for review. 8/8/24-SCO stated the previous alternate SCO is currently serving in a different role. No other employee has access to the VA system. SCO was provided alternative options for file review.	In Progress
RSCC	5/4/2023	Personnel should work with IT to develop automated ways to show an accounts receivable listing with true payment due dates	Bursar	Business and Finance	9/15/2023	4/1/2024	2	5/31/2023	5/31/23 - Requested anticipated completion date. 6/7/23 - Met w/VP of Business & Finance explaining urgency of AR matter. 7/26/23 - Email from Bursar indicates that they are still in the testing state. The goal for them is to move toward billing through Banner instead of sending manual letters/notices. 9/27/23 - Met w/VP. New Bursar has been hired. Work is continuing on this recommendation. She requested a revised completion date of 12/1/23. 10/19/23 - Met w/ new Bursar & Dir of Acct to discuss importance of A/R recommendations. 12/7/23 - Met to discuss status of A/R. Bursar, Director planning trip to another college to discuss A/R. 1/24/24 - Met with VP and she requested that the due date be moved out to 4/1/24. RSCC has visited with another college. 9/20/24 - Met w/Bursar & Director. E-billing started, sending bills at 28 days. Bursar is also using Delinquent Code and Billing Code to track progression of collection letters, submission to collections, repayment agreement, write-off pending.	In Progress

**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	TBR Vice Chancellor Area	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	Notes and Dates	Status
RSCC	5/4/2023	RSCC should continue to work with IT to develop monitoring reports from data in Banner which will show the progression of an account from the payment due status to the first invoice being sent	Bursar	Business and Finance	8/15/2023	4/1/2024	2	5/31/2023	5/31/23 - Requested anticipated completion date. 6/7/23 - Met w/VP of Business & Finance explaining urgency of AR matter. 7/26/23 - Email from Bursar indicates that they are still in the testing state. The goal for them is to move toward billing through Banner instead of sending manual letters/notices. 9/27/23 - Met w/VP. New Bursar has been hired. Work is continuing on this recommendation. She requested a revised completion date of 12/1/23. 10/19/23 - Met w/ new Bursar & Dir of Acct to discuss importance of A/R recommendations. 12/7/23 - Met to discuss status of A/R. Bursar, Director planning trip to another college to discuss A/R. 1/24/24 - Met with VP and she requested that the due date be moved out to 4/1/24. RSCC has visited with another college. 9/20/24 - Met w/Bursar & Director. E-billing started, sending bills at 28 days. Bursar is also using Delinquent Code and Billing Code to track progression of collection letters, submission to collections, repayment agreement, write-off pending. - Requested anticipated completion date.	In Progress
SWTCC	9/29/2022	Management should create a system to collect required data to be used to ensure students with the highest grade point averages are the students admitted into the Special Admission Process Programs.	Academic Affairs	Policy and Strategy	5/30/2023	3/30/2024	5	9/3/2023	1/31/2024 Request for documentation has been issued to each director and the report is scheduled to be completed in February 2024.	In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	TBR Vice Chancellor Area	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	Notes and Dates	Status
TCAT Chattanooga	10/25/2023	TCAT Massage Therapy Tips 2 of 6: TCAT Management and the Massage Therapy Instructors should explore options through the college's class fee and purchasing processes to ensure instructors are not responsible for collecting or paying any money for the CPR Trainer.	Vice President - TCAT/Economic and Workforce Development	Business and Finance	9/1/2024			10/25/2023		Action Completed
TCAT Chattanooga	6/20/2024	Faculty Credentials 2023 1 of 4: TCAT and Academic Affairs management should ensure the completion of loading or corrections to credentialing documentation for identified faculty.	Vice-President - Academic Affairs and Vice President - TCAT/Economic and Workforce Development	Business and Finance, Policy and Strategy	9/30/2024			6/24/2024		Action Completed
TCAT Chattanooga	6/20/2024	Faculty Credentials 2023 3 of 4: Faculty credentials for those who serve as instructors in the clinical setting should be included in Compliance Assist.	Vice-President - Academic Affairs and Vice President - TCAT/Economic and Workforce Development	Business and Finance, Policy and Strategy	9/30/2024			9/23/2024		Action Completed
TCAT Chattanooga	6/20/2024	Faculty Credentials 2023 4 of 4: TCAT and Academic Affairs management should provide training to all Divisions/Departments concerning the faculty credentialing process, documentation standards, and timelines.	Vice-President - Academic Affairs and Vice President - TCAT/Economic and Workforce Development	Business and Finance, Policy and Strategy	9/30/2024			9/23/2024		Action Completed
TCAT Oneida/ Huntsville	10/25/2023	The TCAT should establish a review process by a supervisor or other employee independent of the Veterans Affairs specialist to ensure completeness of student files and to reduce risk of inaccuracies of data entered into VA Once/Enrollment Manager. During periods when a second reviewer is unavailable, the SCO should consider utilizing self-review techniques, such as a checklist, to assist in ensuring data submitted to the VA is accurate.	President	Policy and Strategy	6/30/2024	8/31/2024	1	8/8/2024	08/08/2024- Front Desk personnel will help review the files after completed by the SCO	In Progress
TCAT Chattanooga	10/25/2023	TCAT Massage Therapy Tips 6 of 6: TCAT Client Service Agreement liability language should be updated to reflect the current TBR Instructional Projects Guideline language or adopt the service agreement example provided within the guideline.	Vice President - TCAT/Economic and Workforce Development	Business and Finance	3/31/2024	8/30/2024	2	2/28/2024	4/25/2024 - All TCAT program agreements are in the process of being evaluated and updated. 06/24/2024 - Work orders have been submitted for corrections and printing.	In Progress
TCAT Livingston	6/28/2024	Two students were noted as having been sent letters of contact for collections on the weekend, 7/15/23 and 10/15/23. A recommendation was made to ensure the letters were dated and sent during the week.	President Coordinator of Business & Finance	Policy and Strategy	12/30/2024					Not Yet Due
TCAT Livingston	6/28/2024	Letters for four students were noted as having been sent with less than 30-day intervals between letters of contact as noted in TBR Guideline B-010. A recommendation was made to process all accounts receivable collection letters on the same day each month to ensure each student is given the full 30 days for each notification.	President Coordinator of Business & Finance	Policy and Strategy	12/30/2024					Not Yet Due
TCAT Shelbyville	6/21/2024	Two students were noted as having been sent letters on the weekend on 10/15/23 and during the holiday break on 12/30/23. A recommendation was made to ensure the letters were dated and sent during the week.	President SCO	Policy and Strategy	12/30/2024					Not Yet Due

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

Institution	Report Release Date	Finding	Responsible Staff	TBR Vice Chancellor Area	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	Notes & Date	Status
CISCC	8/3/2023	CISCC FY 2022 & 2021- Finding 1 of 1 College staff did not prepare timely bank reconciliations.	VP of Finance and Operations	Business and Finance	2/3/2024	4/30/2024		2/2/2024	2/2/24-Follow-up report issued. Corrective actions have not been implemented.	In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	TBR Vice Chancellor Area	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
MSCC	5/10/2024	MSCC ITGCR: Motlow State Community College did not provide adequate internal controls in nine areas. Ineffective internal controls increase 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 provided to the Board during Audit Committee Executive Session.	Chief Information Officer	Business and Finance	12/31/2024	3/30/2025	1	7/11/2024	7/16/2024	Not Yet Due
TBR System Office and TCATs	12/21/2023	TBR System Office and TCATs ITGCR: The TBR System Office and TCATs did not provide adequate internal controls in seven areas. Ineffective internal controls increase 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 provided to the Board during Audit Committee Executive Session.  Two of seven areas have been corrected.	Chief Information Officer	Business and Finance	9/30/2024	12/31/2024	1	8/8/2024		Not Yet Due



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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Audit Reports and Reviews

DATE: November 12, 2024

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Accept Report

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**Miscellaneous External Reviews**

The Audit Committee will review executive summaries for the miscellaneous external reviews (reports issued by entities other than Internal Audit, State Audit, or Federal agencies) issued from July 1, 2024, to September 30, 2024.

Columbia State Community College  
– TN Department of Health  
ELC Grant Monitoring Review

TCAT Dickson  
– THEC  
TSAC Financial Aid Program Review

TCAT Dickson  
– TN Department of Health  
ELC Grant Monitoring Review

TCAT McKenzie  
– THEC  
TSAC Financial Aid Program Review

**Comptroller's Office**

The Comptroller of the Treasury, Division of State Audit, under the authority of TCA 4-3-304, performs financial and compliance audits of each Tennessee Board of Regents community college and the system office, typically every other year. The Comptroller's Office also conducts performance audits of the Tennessee Board of Regents operations, as

needed. The Audit Committee will review executive summaries for the State Audit reports issued before September 30, 2024.

FINANCIAL AND COMPLIANCE AUDITS – NO FINDINGS

Nashville State Community College  
– FYE June 30, 2022 and June 30, 2023

**Internal Audit**

The Audit Committee will receive executive summaries for the internal audit reports issued from July 1, 2024, to September 30, 2024, as well as reports issued after September 30, 2024, 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. except for FY 2024 President’s Expense Audits which will be reviewed during agenda item I.d.

<u>Internal Audit Reports for Informational Purposes- Financial Management</u>		
JSCC	HEERF Public Reporting Review	Page 19
SWTCC	Purchase Card Audit	Page 21

\*A Limited Official Use Only report for Walters State Community College- Information Security Audit will be shared Audit Committee Executive Session.

**Tennessee Board of Regents  
Audit Committee  
November 12, 2024**

*Miscellaneous External  
Reviews*

**Columbia State Community College**  
**Tennessee Department of Health – Compliance & Ethics**  
**ELC Grant Support Review**  
**September 3, 2024**  
**Executive Summary**

<b>Introduction</b>	The Tennessee Department of Health (TDH), Compliance and Ethics Office, Grant Monitoring Team, conducted a desk review of Columbia State Community College (CoSCC) on June 10, 2024. The following contract was monitored during the review: ELC Grant Support of Tennessee Colleges and Universities to Promote Healthy Behaviors Related to Infection Prevention by Improving Their Health Service Centers.
<b>Objectives</b>	<p>The monitoring review was conducted in accordance with Department of General Services, Central Procurement Office <i>Policy Number 2013-007</i>. The purpose of the monitoring review was to:</p> <ul style="list-style-type: none"> <li>• Obtain reasonable assurance that the agency was a going concern.</li> <li>• Assess the reliability of internal controls.</li> <li>• Verify that program objectives were being met.</li> <li>• Verify that civil rights requirements were being met.</li> <li>• Test the reliability of the financial and programmatic reporting.</li> <li>• Test if costs and services were allowable and eligible.</li> <li>• Verify contractual compliance.</li> </ul>
<b>Scope</b>	<p>To make these determinations TDH reviewed the operations of the agency for the period January 1, 2024, through March 31, 2024. During this review TDH:</p> <ul style="list-style-type: none"> <li>• Reviewed the agency’s compliance with the contract’s scope of services, attachments, narrations, civil rights requirements, and specific TDH policy.</li> <li>• Obtained an understanding of the agency’s billing procedures.</li> </ul>
<b>Results</b>	TDH’s monitoring of the contract between CoSCC and the Tennessee Department of Health revealed no material exceptions.

**Tennessee College of Applied Technology (TCAT) - Dickson**  
**Tennessee Higher Education Commission (THEC) – Tennessee Student Assistance Corporation (TSAC)**  
**Financial Aid Program Review – Page 1 of 3**  
**August 14, 2024**  
**Executive Summary**

<p><b>Introduction</b></p>	<p>Compliance Officers completed a review at TCAT Dickson July 29-July 31, 2024, for academic year 2023-2024.</p> <p>The review consisted of a thorough examination of the institution's procedures for administering state financial aid programs and a sample of student records. Administrative procedures for the application process, verification of student eligibility, disbursement of aid, appeals, and annual reconciliation were reviewed.</p>
<p><b>Results</b></p>	<p><b>I. Concerns with Institutional Review Panel (IRP) Appeal Process and Documentation</b></p> <p>A. Observation:</p> <p>The institution’s IRP appeal approval letter includes language directing students to further appeal to TSAC if they disagree with the decision, which would not be necessary for approval.</p> <p>The appeal denial letter provided by the institution does not provide the link to TSAC’s website.</p> <p>Program policy requires denial letters to include the following language:</p> <p><i>If you wish to further appeal the decision rendered by the Institution Review Panel, a request for an appeal shall be delivered to TSAC within forty-five (45) calendar days from the date of this decision letter. For more details, visit TSAC’s website <a href="#">HERE</a>.</i></p> <p>One student’s appeal was approved with no supporting documentation beyond the statement.</p> <p>B. Required Action:</p> <p>Review IRP policies and procedures to ensure state regulations are followed accurately and consistently. The institution must correct the denial letter to include the link as listed in the program policy, and it is recommended the institution remove the TSAC appeal information from approval letters.</p> <p><b>II. Failure to Verify Dual Enrollment Grant (DEG) Eligibility for Consortium Student</b></p> <p>A. Warning:</p> <p>One recipient of DEG in Spring 2024 was identified as having attended Austin Peay State University in the Fall 2023 term. The transcript was not collected to ensure the student met the 2.0 GPA requirement to continue receiving the award.</p>

**Tennessee College of Applied Technology (TCAT) - Dickson**  
**Tennessee Higher Education Commission (THEC) – Tennessee Student Assistance Corporation (TSAC)**  
**Financial Aid Program Review – Page 2 of 3**  
**August 14, 2024**  
**Executive Summary**

<b>Results Cont.</b>	<p>B. Required Action</p> <p>The institution must attempt to retrieve the transcript to ensure continuing eligibility was met. If the institution is not able to retrieve the transcript, or if the student did not meet the 2.0 minimum GPA, return \$984.90 in DEG funds to TSAC and use institutional funding to hold the student financially harmless to correct the error. The institution must assure TSAC it will review and monitor its awarding process and procedures to ensure eligibility is completed in accordance with state regulations.</p> <p><b>III. Failure to Correctly Complete Verification</b></p> <p>A. Finding:</p> <p>A student did not provide the age for the student or their spouse on the verification form. This is required as a component of the federal verification process.</p> <p>A student submitted three FAFSA transactions to the institution. The institution used the second transaction, but the third was selected for verification. Subsequent Institutional Student Information Record (ISIR)s must be reviewed unless the student is no longer enrolled at the institution. The student did not complete the verification process, as is required by federal regulations.</p> <p>B. Required Action:</p> <p>The institution must refund \$1,333.00 in TSAA funds and \$1,333.00 in Wilder Naifeh funds to TSAC and use institutional funding to hold the student financially harmless to correct the error.</p> <p>The institution must review verification policies and procedures to ensure federal regulations (as they relate to state financial aid programs) regarding verification are accurately followed.</p> <p><b>IV. Incorrect TCAT Reconnect Award</b></p> <p>A. Finding:</p> <p>A recipient of TCAT Reconnect received a diploma after the Fall 2023 term and began a new diploma program in Spring 2024 term. The programs are not sequential, and the student was not eligible to receive the award for the second diploma.</p>
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**Tennessee College of Applied Technology (TCAT) - Dickson**  
**Tennessee Higher Education Commission (THEC) – Tennessee Student Assistance Corporation (TSAC)**  
**Financial Aid Program Review – Page 3 of 3**  
**August 14, 2024**  
**Executive Summary**

<b>Results Cont.</b>	<p>B. Required Action:</p> <p>The institution must return \$1,373.00 in TCAT Reconnect funds to TSAC and use institutional funding to hold the student financially harmless to correct the error.</p> <p>The institution must assure TSAC it will review, update, and monitor its awarding process and procedures to ensure eligibility is completed in accordance with state regulations.</p>
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**Tennessee College of Applied Technology (TCAT) - Dickson**  
**Tennessee Department of Health – Compliance & Ethics**  
**ELC Grant Support Review**  
**September 17, 2024**  
**Executive Summary**

<b>Introduction</b>	The Tennessee Department of Health (TDH), Compliance and Ethics Office, Grant Monitoring Team, conducted a desk review of TCAT Dickson on June 18, 2024. The following contract was monitored during the review: ELC Grant Support of Tennessee Colleges and Universities to Promote Healthy Behaviors Related to Infection Prevention by Improving Their Health Service Centers.
<b>Objectives</b>	<p>The monitoring review was conducted in accordance with Department of General Services, Central Procurement Office <i>Policy Number 2013-007</i>. The purpose of the monitoring review was to:</p> <ul style="list-style-type: none"> <li>• Obtain reasonable assurance that the agency was a going concern.</li> <li>• Assess the reliability of internal controls.</li> <li>• Verify that program objectives were being met.</li> <li>• Verify that civil rights requirements were being met.</li> <li>• Test the reliability of the financial and programmatic reporting.</li> <li>• Test if costs and services were allowable and eligible.</li> <li>• Verify contractual compliance.</li> </ul>
<b>Scope</b>	<p>To make these determinations TDH reviewed the operations of the agency for the period January 1, 2024, through March 31, 2024. During this review TDH:</p> <ul style="list-style-type: none"> <li>• Reviewed the agency’s compliance with the contract’s scope of services, attachments, narrations, civil rights requirements, and specific TDH policy.</li> <li>• Obtained an understanding of the agency’s billing procedures.</li> </ul>
<b>Results</b>	TDH’s monitoring of the contract between TCAT Dickson and the Tennessee Department of Health revealed no material exceptions.



**Tennessee College of Applied Technology (TCAT) - McKenzie**  
**Tennessee Higher Education Commission (THEC) – Tennessee Student Assistance Corporation (TSAC)**  
**Financial Aid Program Review**  
**June 13, 2024**  
**Executive Summary**

<b>Introduction</b>	<p>Compliance Officers completed a review at TCAT McKenzie from August 12-15, 2024, for academic year 2023-2024.</p> <p>The review consisted of a thorough examination of the institution's procedures for administering state financial aid programs and a sample of student records. Administrative procedures for the application process, verification of student eligibility, disbursement of aid, appeals, and annual reconciliation were reviewed.</p>
<b>Results</b>	<p>No substantive discrepancies were identified during the audit. Therefore, the TSAC program review of the 2023-2024 academic year was closed.</p>

**Tennessee Board of Regents  
Audit Committee  
November 12, 2024**

***Internal Audit Reports  
Financial Management***

**Jackson State Community College**  
**HEERF Public Reporting Review – Page 1 of 2**  
**Calendar Years 2020-2023**  
**Executive Summary**

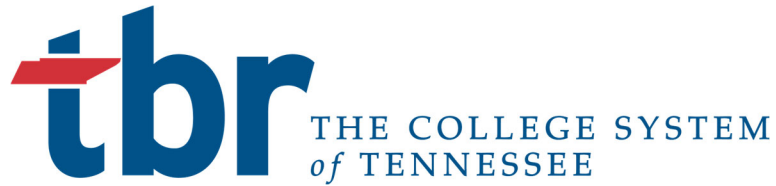
<b>Key Staff Personnel</b>	Sponsored Programs Officer	<b>Internal Auditor</b>	Jacqueline Struckmeyer Tennessee Board of Regents
<b>Introduction</b>	<p>The Office of Postsecondary Education was provided funds to award to institutions of higher education to provide fast and direct economic aid to institutions and students to alleviate the negative impacts of the COVID-19 pandemic. The funding was given as the Higher Education Emergency Relief Fund, or HEERF. Funding was awarded in three stages beginning March 2020. The first stage, HEERF I, was authorized by the Coronavirus Aid, Relief and Economic Security (CARES) Act. The second stage, HEERF II, was authorized by the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA). The third stage, HEERF III, was authorized by the American Rescue Plan (ARP) under Public Law 117-2. Institutions were provided guidance as to uses of the funding, including Emergency Financial Aid Grants to students. Institutions were directed to post on the institution’s primary website, in a format and location that is easily accessible to the Public, specific informational items related to Emergency Financial Aid Grants to students and provided a form for reporting institutional expenditures to be posted on the institution’s primary website on the same page as the informational items related to Emergency Financial Aid Grants to students. Institutions were provided due dates for the information to be posted.</p>		
<b>Objectives</b>	<p>The objectives of the audit were:</p> <ul style="list-style-type: none"> <li>• To determine whether internal controls provide reasonable assurance that the information was posted in the manner directed by the DoE.</li> <li>• To determine the accuracy of financial information posted and that it agrees to the documentation of expenses recorded by the institution.</li> </ul>		
<b>Conclusion</b>	<p>Jackson State Community College’s HEERF Quarterly Reporting process is sufficient and provides adequate internal controls for maintaining compliance with the U.S. Department of Education Public Reporting requirement. Recommendations were proposed to address issues noted in the HEERF reports.</p>		
<b>Recommendations and Management Response</b>	<p>1. Management should review the student reporting and quarterly reports and correct amounts, ensure missing amounts and explanatory notes are included, and ensure that expenditures of awards are posted in the correct reporting category.</p> <p>Management Response: JSCC concurs with the recommendation and will make the necessary changes to the appropriate reports and update the website accordingly.</p> <p>2. Management should ensure the HEERF quarterly reports are named using the proper naming convention established by the Department of Education.</p> <p>Management Response: JSCC concurs with the recommendation and will ensure that the required naming convention is reflected on all reports.</p>		

**Jackson State Community College  
HEERF Public Reporting Review – Page 2 of 2  
Calendar Years 2020-2023  
Executive Summary**

<b>Recommendations and Management Response</b>	<p>3. Management should ensure the HEERF quarterly reports, effective June 2022 and after, contain a link to the annual report information on the ED Stabilization Fund (ESF) Transparency portal.</p> <p>Management Response: JSCC concurs with the recommendation and will update the necessary reports to reflect the correct web address.</p>
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**Southwest Tennessee Community College  
Purchase Card Expense Audit  
For the Audit Period of April 2024 through June 2024  
Executive Summary**

<b>Key Staff Person:</b>	Chief Financial Officer	<b>Auditor:</b>	Director of Internal Audit
<b>Introduction</b>	An internal audit of Southwest Tennessee Community College’s (STCC) <i>Purchase Card Expense</i> process was performed by Internal Audit in accordance with the annual audit plan. Southwest Tennessee Community College utilizes purchase cards to make payments for goods or services.		
<b>Objectives</b>	The objective of the audit is to determine if the college has adequate internal controls established over finances related to purchase card (p-card) spending and is in compliance with applicable regulatory requirements, purchase card policies and procedures, and other applicable guidelines.		
<b>Scope</b>	Purchase card transactions for the months of April, May, and June 2024 were reviewed for proper support documentation and approvals.		
<b>Recommendation 1</b>	<p><i>Enhance Internal Control over Documenting P-Card Usage</i></p> <p>Employees should follow STCC’s current <i>Credit Card Procedures</i> by signing the credit card access logs when p-cards are checked in/out to show accountability and separation of duties between the custodian of the purchase cards and employees receiving the p-cards for purchases.</p>		
<b>Management Response</b>	Management concurs. Upon initial notification, we immediately changed our process and began requiring the employee checking out the purchasing card to sign the log indicating they received the card. This process change has been implemented.		
<b>Conclusion</b>	Based on the audit review, controls over purchase card activities are generally adequate. Execution of controls regarding documentation of employee access and use of purchase cards, including signatures acknowledging the procedures and returning the cards have been implemented.		



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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: System-wide Internal Audit Updates

DATE: November 12, 2024

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S  
RECOMMENDATION: Accept Report

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Mike Batson will give brief updates on the following items:

- Update on Open Campus Auditor Positions
- Internal Audit Conference 2024

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

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

DATE: November 12, 2024

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Report

STAFF'S RECOMMENDATION: Accept Report

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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 current year to date and prior year 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, 2023, through June 30, 2024, for the Chancellor and the presidents. The following audits were conducted for the year ended June 30, 2024. An overview of the expense reports will be addressed at the meeting.

Chattanooga State Community College  
Motlow State Community College  
Southwest Tennessee Community College  
Walters 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. The audits revealed no significant statutory or policy violations, material missions from the expense reports or deficiencies in internal controls.

**Tennessee Board of Regents**  
**Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)**  
**For the Period of July 1, 2023 through June 30, 2024**

	Positions	Institution				Foundation /Affiliated Entities					External Sources	
		Salary and Benefits (includes allowances and bonuses)	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits (includes allowances)	Travel	Business Meals and Hospitality	Other	Total	Total
President		\$ 338,795	\$ 6,030	\$ 3,370	\$ -	\$ 348,195	\$ -	\$ 336	\$ -	\$ 1,544	\$ 1,880	\$ 430
President's Office	1	\$ 83,934	\$ 218	\$ -	\$ 3,020	\$ 87,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*ChSCC		\$ 422,729	\$ 6,248	\$ 3,370	\$ 3,020	\$ 435,367	\$ -	\$ 336	\$ -	\$ 1,544	\$ 1,880	\$ 430
President		\$ 354,388	\$ 1,887	\$ 5,764	\$ 29,954	\$ 391,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office	3	\$ 180,486	\$ -	\$ -	\$ 616	\$ 181,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CISCC		\$ 534,874	\$ 1,887	\$ 5,764	\$ 30,570	\$ 573,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President		\$ 329,313	\$ 5,089	\$ 14,837	\$ 7,254	\$ 356,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office	1	\$ 74,252	\$ -	\$ -	\$ 44,879	\$ 119,131	\$ -	\$ -	\$ -	\$ 1,427	\$ -	\$ -
CoSCC		\$ 403,565	\$ 5,089	\$ 14,837	\$ 52,133	\$ 475,624	\$ -	\$ -	\$ -	\$ 1,427	\$ 1,427	\$ -
President		\$ 296,521	\$ 17,794	\$ 19,174	\$ 29,541	\$ 363,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office	1	\$ 111,895	\$ -	\$ -	\$ 1,658	\$ 113,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DSCC		\$ 408,416	\$ 17,794	\$ 19,174	\$ 31,199	\$ 476,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President		\$ 222,940	\$ 8,171	\$ 10,985	\$ -	\$ 242,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office	1	\$ 106,170	\$ -	\$ -	\$ 2,822	\$ 108,992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JSCC		\$ 329,110	\$ 8,171	\$ 10,985	\$ 2,822	\$ 351,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President		\$ 322,325	\$ 18,603	\$ 33,293	\$ 5,185	\$ 379,406	\$ -	\$ -	\$ 13,318	\$ -	\$ 13,318	\$ (126)
President's Office	1.1	\$ 136,464	\$ 7,324	\$ -	\$ 278	\$ 144,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*MSCC		\$ 458,789	\$ 25,927	\$ 33,293	\$ 5,463	\$ 523,472	\$ -	\$ -	\$ 13,318	\$ -	\$ 13,318	\$ (126)
President	2	\$ 368,947	\$ 10,135	\$ 516	\$ 42,694	\$ 422,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office		\$ 135,174	\$ -	\$ 42	\$ 4,650	\$ 139,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NaSCC		\$ 504,121	\$ 10,135	\$ 558	\$ 47,344	\$ 562,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President		\$ 335,110	\$ 5,334	\$ 3,356	\$ -	\$ 343,800	\$ -	\$ -	\$ 11,433	\$ -	\$ 11,433	\$ -
President's Office	2	\$ 146,203	\$ 2,471	\$ -	\$ 39,652	\$ 188,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NeSCC		\$ 481,313	\$ 7,805	\$ 3,356	\$ 39,652	\$ 532,126	\$ -	\$ -	\$ 11,433	\$ -	\$ 11,433	\$ -
President		\$ 328,452	\$ 18,825	\$ 4,698	\$ 29,475	\$ 381,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,818
President's Office	1	\$ 71,881	\$ 266	\$ 2,800	\$ 15,780	\$ 90,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PSCC		\$ 400,333	\$ 19,091	\$ 7,498	\$ 45,255	\$ 472,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,818



**Tennessee Board of Regents**  
**Summary of Expenses for the Presidents and Chancellor (Unaudited, except as noted)**  
**For the Period of July 1, 2023 through June 30, 2024**

	Positions	Institution				Foundation /Affiliated Entities					External Sources	
		Salary and Benefits (includes allowances and bonuses)	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits (includes allowances)	Travel	Business Meals and Hospitality	Other	Total	Total
President		\$ 309,972	\$ 10,492	\$ -	\$ -	\$ 320,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office	1	\$ 90,006	\$ -	\$ 5,924	\$ 788	\$ 96,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>RSCC</b>		<b>\$ 399,978</b>	<b>\$ 10,492</b>	<b>\$ 5,924</b>	<b>\$ 788</b>	<b>\$ 417,182</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
President		\$ 328,749	\$ 11,877	\$ 15,385	\$ 10,772	\$ 366,783	\$ -	\$ 256	\$ -	\$ -	\$ 256	\$ 4,350
President's Office	2	\$ 157,498	\$ 236	\$ -	\$ -	\$ 157,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>*SWTCC</b>		<b>\$ 486,247</b>	<b>\$ 12,113</b>	<b>\$ 15,385</b>	<b>\$ 10,772</b>	<b>\$ 524,517</b>	<b>\$ -</b>	<b>\$ 256</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 256</b>	<b>\$ 4,350</b>
President		\$ 110,299	\$ 5,386	\$ 13,880	\$ 264,542	\$ 394,107	\$ -	\$ -	\$ 118	\$ 6,423	\$ 6,541	\$ -
President's Office	1	\$ 92,156	\$ -	\$ -	\$ -	\$ 92,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>VSCC</b>		<b>\$ 202,455</b>	<b>\$ 5,386</b>	<b>\$ 13,880</b>	<b>\$ 264,542</b>	<b>\$ 486,263</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 118</b>	<b>\$ 6,423</b>	<b>\$ 6,541</b>	<b>\$ -</b>
President		\$ 312,642	\$ 20,778	\$ 2,282	\$ -	\$ 335,702	\$ -	\$ -	\$ 7,484	\$ 700	\$ 8,184	\$ -
President's Office	1.5	\$ 152,876	\$ -	\$ -	\$ 4,395	\$ 157,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>*WSCC</b>		<b>\$ 465,518</b>	<b>\$ 20,778</b>	<b>\$ 2,282</b>	<b>\$ 4,395</b>	<b>\$ 492,973</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,484</b>	<b>\$ 700</b>	<b>\$ 8,184</b>	<b>\$ -</b>
Chancellor		\$ 563,335	\$ 2,172	\$ 576	\$ -	\$ 566,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chancellor's Office	1	\$ 136,063	\$ 1,799	\$ 30	\$ 11,718	\$ 149,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>*TBR</b>		<b>\$ 699,398</b>	<b>\$ 3,971</b>	<b>\$ 606</b>	<b>\$ 11,718</b>	<b>\$ 715,693</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>		<b>\$ 6,196,846</b>	<b>\$ 154,887</b>	<b>\$ 136,912</b>	<b>\$ 549,673</b>	<b>\$ 7,038,318</b>	<b>\$ -</b>	<b>\$ 592</b>	<b>\$ 32,353</b>	<b>\$ 10,094</b>	<b>\$ 43,039</b>	<b>\$ 7,472</b>

\* Audited expenses.

**President's/Chancellor's Expense Report Summary- Travel Expenses  
FY 2019 - FY 2024**

Institution	FY 24				FY 23				FY 22			
	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total
ChSCC	6,030	336	430	\$ 6,796	2,996	-	-	\$ 2,996	2,372	-	-	\$ 2,372
CISCC	1,887	-	-	\$ 1,887	16,652	-	-	\$ 16,652	4,932	-	-	\$ 4,932
CoSCC	5,089	-	-	\$ 5,089	5,409	-	-	\$ 5,409	2,194	-	-	\$ 2,194
DSCC	17,794	-	-	\$ 17,794	21,243	-	-	\$ 21,243	4,160	-	-	\$ 4,160
JSCC	8,171	-	-	\$ 8,171	2,265	-	-	\$ 2,265	1,054	-	-	\$ 1,054
MSCC	17,098	-	2,089	\$ 19,187	13,717	-	299	\$ 14,016	8,168	-	4,685	\$ 12,853
NaSCC	10,135	-	-	\$ 10,135	12,331	500	-	\$ 12,831	2,834	-	-	\$ 2,834
NeSCC	5,334	-	-	\$ 5,334	7,268	-	-	\$ 7,268	4,137	-	-	\$ 4,137
PSCC	18,825	-	1,818	\$ 20,643	12,569	-	957	\$ 13,526	4,161	-	56	\$ 4,217
RSCC	10,492	-	-	\$ 10,492	10,614	-	-	\$ 10,614	6,334	-	-	\$ 6,334
SWTCC	11,877	256	4,350	\$ 16,483	11,255	4,100	3,010	\$ 18,365	10,477	-	2,837	\$ 13,314
VSCC	5,386	-	-	\$ 5,386	27,403	2,332	-	\$ 29,735	9,743	-	-	\$ 9,743
WSCC	20,778	-	-	\$ 20,778	16,636	-	-	\$ 16,636	16,421	-	-	\$ 16,421
TBR	2,172	-	-	\$ 2,172	1,779	-	-	\$ 1,779	2,023	-	-	\$ 2,023
<b>TOTAL</b>	<b>141,068</b>	<b>592</b>	<b>8,687</b>	<b>\$ 150,347</b>	<b>162,137</b>	<b>6,932</b>	<b>4,266</b>	<b>\$ 173,335</b>	<b>79,010</b>	<b>-</b>	<b>7,578</b>	<b>\$ 86,588</b>

Institution	FY 21				FY 20				FY 19			
	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total
ChSCC	270	-	-	\$ 270	4,605	-	-	\$ 4,605	6,576	-	-	\$ 6,576
CISCC	-	-	-	\$ -	250	-	-	\$ 250	4,639	-	1,472	\$ 6,111
CoSCC	1,273	-	-	\$ 1,273	2,922	575	-	\$ 3,497	8,910	100	-	\$ 9,010
DSCC	539	-	-	\$ 539	2,007	-	-	\$ 2,007	11,279	1,157	-	\$ 12,436
JSCC	-	-	-	\$ -	3,120	-	-	\$ 3,120	7,747	-	-	\$ 7,747
MSCC	1,575	-	-	\$ 1,575	5,663	-	1,370	\$ 7,033	17,132	-	879	\$ 18,011
NaSCC	1,506	-	-	\$ 1,506	10,497	60	-	\$ 10,557	15,631	-	158	\$ 15,789
NeSCC	-	-	-	\$ -	3,888	-	2,969	\$ 6,857	10,178	-	-	\$ 10,178
PSCC	1,097	-	-	\$ 1,097	7,557	-	1,400	\$ 8,957	13,868	-	5,055	\$ 18,923
RSCC	1,200	-	-	\$ 1,200	3,024	-	-	\$ 3,024	14,757	-	-	\$ 14,757
SWTCC	-	-	-	\$ -	8,144	-	219	\$ 8,363	9,541	-	847	\$ 10,388
VSCC	2,417	-	-	\$ 2,417	13,464	-	-	\$ 13,464	8,996	1,748	-	\$ 10,744
WSCC	4,944	-	-	\$ 4,944	3,291	-	-	\$ 3,291	11,572	-	2,159	\$ 13,731
TBR	500	-	-	\$ 500	6,380	-	-	\$ 6,380	10,877	-	-	\$ 10,877
<b>TOTAL</b>	<b>15,321</b>	<b>-</b>	<b>-</b>	<b>\$ 15,321</b>	<b>74,812</b>	<b>635</b>	<b>5,958</b>	<b>\$ 81,405</b>	<b>151,703</b>	<b>3,005</b>	<b>10,570</b>	<b>\$ 165,278</b>

**President's/Chancellor's Expense Report Summaries- Business Meals and Hospitality Expenses  
FY 2019 - FY 2024**

Institution	FY 24				FY 23				FY 22			
	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total
ChSCC	3,370	-	-	\$ 3,370	14,628	14,698	-	\$ 29,326	1,440	812	-	\$ 2,252
CISCC	5,764	-	-	\$ 5,764	3,762	-	-	\$ 3,762	3,163	-	-	\$ 3,163
CoSCC	14,837	-	-	\$ 14,837	12,948	-	-	\$ 12,948	48,985	720	37,970	\$ 87,675
DSCC	19,174	-	-	\$ 19,174	18,060	-	-	\$ 18,060	9,362	-	-	\$ 9,362
JSCC	10,985	-	-	\$ 10,985	1,389	3,700	-	\$ 5,089	617	-	-	\$ 617
MSCC	33,293	13,318	-	\$ 46,611	10,394	9,575	-	\$ 19,969	5,837	13,854	4,685	\$ 24,376
NaSCC	516	-	-	\$ 516	276	-	-	\$ 276	967	-	-	\$ 967
NeSCC	3,356	11,433	-	\$ 14,789	507	9,878	-	\$ 10,385	1,909	6,822	-	\$ 8,731
PSCC	4,698	-	-	\$ 4,698	12,732	-	-	\$ 12,732	-	-	-	\$ -
RSCC	-	-	-	\$ -	-	-	-	\$ -	20	-	-	\$ 20
SWTCC	15,385	-	-	\$ 15,385	8,994	4,910	-	\$ 13,904	1,138	-	2,837	\$ 3,975
VSCC	13,880	118	-	\$ 13,998	2,008	632	-	\$ 2,640	9,964	4,519	-	\$ 14,483
WSCC	2,282	7,484	-	\$ 9,766	4,855	6,083	-	\$ 10,938	2,492	6,312	-	\$ 8,804
TBR	576	-	-	\$ 576	198	-	-	\$ 198	31	-	-	\$ 31
<b>TOTAL</b>	<b>128,116</b>	<b>32,353</b>	<b>-</b>	<b>\$ 160,469</b>	<b>90,751</b>	<b>49,476</b>	<b>-</b>	<b>\$ 140,227</b>	<b>85,925</b>	<b>33,039</b>	<b>45,492</b>	<b>\$ 164,456</b>

Institution	FY 21				FY 20				FY 19			
	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total	Institutional	Foundation	External Sources	Total
ChSCC	80	-	-	\$ 80	2,679	425	-	\$ 3,104	3,220	510	-	\$ 3,730
CISCC	555	-	-	\$ 555	2,830	161	-	\$ 2,991	5,572	949	645	\$ 7,166
CoSCC	163	-	-	\$ 163	7,158	-	-	\$ 7,158	10,438	-	-	\$ 10,438
DSCC	355	-	-	\$ 355	10,902	-	1,000	\$ 11,902	10,716	264	2,839	\$ 13,819
JSCC	-	210	-	\$ 210	2,344	-	-	\$ 2,344	2,420	359	-	\$ 2,779
MSCC	4,560	441	-	\$ 5,001	17,496	6,715	-	\$ 24,211	31,785	10,364	2,000	\$ 44,149
NaSCC	327	-	-	\$ 327	3,826	-	-	\$ 3,826	1,965	-	-	\$ 1,965
NeSCC	6,143	3,405	-	\$ 9,548	507	9,878	-	\$ 10,385	2,151	21,191	-	\$ 23,342
PSCC	160	-	-	\$ 160	200	528	-	\$ 728	561	528	-	\$ 1,089
RSCC	-	-	-	\$ -	3,164	4,335	-	\$ 7,499	3,733	5,350	-	\$ 9,083
SWTCC	94	-	-	\$ 94	17,917	-	-	\$ 17,917	5,327	-	-	\$ 5,327
VSCC	486	262	-	\$ 748	4,554	1,413	-	\$ 5,967	3,864	1,390	-	\$ 5,254
WSCC	-	8,101	-	\$ 8,101	978	7,828	-	\$ 8,806	2,535	7,494	-	\$ 10,029
TBR	-	-	-	\$ -	1,269	-	-	\$ 1,269	10,243	-	-	\$ 10,243
<b>TOTAL</b>	<b>12,923</b>	<b>12,419</b>	<b>-</b>	<b>\$ 25,342</b>	<b>75,824</b>	<b>31,283</b>	<b>1,000</b>	<b>\$ 108,107</b>	<b>94,530</b>	<b>48,399</b>	<b>5,484</b>	<b>\$ 148,413</b>



THE COLLEGE SYSTEM  
*of* TENNESSEE

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## Chattanooga State Community College

### Audit of President's Expenses

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October 10, 2024

Audit Conducted by:  
System-wide Internal Audit



THE COLLEGE SYSTEM  
of TENNESSEE

Office of System-wide Internal Audit

1 Bridgestone Park, Third Floor  
Nashville, Tennessee 37214  
615-366-4496 OFFICE 615-366-1517 FAX

[tbr.edu](http://tbr.edu)

October 10, 2024

Audit Committee  
Tennessee Board of Regents  
1 Bridgestone Park, Third Floor  
Nashville, Tennessee 37214

Dear Audit Committee:

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, 2023 to June 30, 2024, 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 Chattanooga State Community College personnel during the review.

Sincerely,

*Jacqueline Struckmeyer*

Jacqueline Struckmeyer  
Executive Director of Internal Audit  
Tennessee Board of Regents

CC: Dr. Rebecca Ashford, President  
Susan Joseph, Vice President, Business & Finance  
Mike Batson, Chief Audit Executive  
Kim Clingan, Director of Internal Audit

**Chattanooga State Community College**  
**Audit of President’s Expenses**  
**For the Fiscal Year July 1, 2023 – June 30, 2024**

<b>President</b>	Dr. Rebecca Ashford	<b>Internal Auditor</b>	Jacqueline Struckmeyer Director of Internal Audit Tennessee Board of Regents																																																																																												
<b>Objectives</b>	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, 2023 to June 30, 2024; 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.																																																																																														
<b>Scope</b>	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.																																																																																														
<b>Analysis</b>	<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, 2024:</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>President:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    Salary and Benefits</td> <td style="text-align: right;">\$311,636</td> <td></td> <td></td> <td style="text-align: right;">\$311,636</td> </tr> <tr> <td>    Bonus Payments</td> <td style="text-align: right;">3,359</td> <td></td> <td></td> <td style="text-align: right;">3,359</td> </tr> <tr> <td>    Discretionary Allowance</td> <td style="text-align: right;">4,000</td> <td></td> <td></td> <td style="text-align: right;">4,000</td> </tr> <tr> <td>    Housing Allowance</td> <td style="text-align: right;">11,400</td> <td></td> <td></td> <td style="text-align: right;">11,400</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;">0</td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>    Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$338,795</td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$338,795</td> </tr> <tr> <td>    Travel (Schedule A)</td> <td style="text-align: right;">\$6,030</td> <td style="text-align: right;">\$336</td> <td style="text-align: right;">\$430</td> <td style="text-align: right;">\$6,796</td> </tr> <tr> <td>    Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">3,370</td> <td></td> <td></td> <td style="text-align: right;">3,370</td> </tr> <tr> <td>    Other Expenses (Schedule C)</td> <td></td> <td style="text-align: right;">1,544</td> <td></td> <td style="text-align: right;">1,544</td> </tr> <tr> <td>President’s Office:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    Salary and Benefits</td> <td style="text-align: right;">83,934</td> <td></td> <td></td> <td style="text-align: right;">83,934</td> </tr> <tr> <td>    Travel</td> <td style="text-align: right;">218</td> <td></td> <td></td> <td style="text-align: right;">218</td> </tr> <tr> <td>    Business Meals and Hospitality</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    Other Expenses</td> <td style="text-align: right;">3,020</td> <td></td> <td></td> <td style="text-align: right;">3,020</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$435,367</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$1,880</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$430</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$437,677</td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b>  <b>Bonus Payments</b> – The Board authorized a bonus plan for presidents. During the audit period, the President received a Metric-based bonus payment of \$3,359.  <b>Discretionary Allowance</b> – 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.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$311,636			\$311,636	Bonus Payments	3,359			3,359	Discretionary Allowance	4,000			4,000	Housing Allowance	11,400			11,400	Vehicle Allowance	8,400			8,400	Other Allowances	0			0	Salary, Benefits & Other Payments	\$338,795			\$338,795	Travel (Schedule A)	\$6,030	\$336	\$430	\$6,796	Business Meals and Hospitality (Schedule B)	3,370			3,370	Other Expenses (Schedule C)		1,544		1,544	President’s Office:					Salary and Benefits	83,934			83,934	Travel	218			218	Business Meals and Hospitality					Other Expenses	3,020			3,020	Total Expenses	\$435,367	\$1,880	\$430	\$437,677
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	<p><b>Housing Allowance</b> - The President was provided a housing allowance of \$950.00 per month.</p> <p><b>Vehicle Allowance</b> – The current President was provided a vehicle allowance of \$700.00 per month.</p>
<b>Observations</b>	None noted.
<b>Conclusion</b>	<p>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, 2023 through June 30, 2024 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls.</p> <p>The supplemental schedules included with this report fairly represent the expenses of the president’s office.</p>

**CHATTANOOGA STATE COMMUNITY COLLEGE**  
**Schedule A - Travel Expenses for the President - Audited**  
**For the Period July 1, 2023 to June 30, 2024**

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			
Various	Various	8/2/23	Various	Local meetings-July	\$ -	\$ -	\$ 162	\$ 26	\$ 26	\$ 162	\$ -	\$ -	\$ -	\$ 188	100001-73100/ 1020-74980
Various	Various	10/4/23	Various	Local mtgs-Aug/Sept	-	-	58	23	23	58	-	-	-	81	100001-73100/ 1020-74980
9/18/23	9/19/23	8/8/23	Chattanooga Convention Center	TN ECD Governor's Conference	-	-	-	400	400	-	-	-	-	400	100001-73100/ 100001-73100/ 1020-74980
Various	Various	12/6/23	Various	Local mtgs-Oct/Nov	-	-	116	18	18	116	-	-	-	134	100001-73100/ 1020-74980
11/26/23	12/4/23	12/13/23	Orlando, FL	HERDI <sup>1</sup>	398	430	52	60	510	-	-	-	430	940	100001-73200
Various	Various	2/7/24	Various	Parking-Local mtgs-Dec/Jan	-	-	-	14	14	-	-	-	-	14	100001-73100
Various	Various	5/8/24	Various	Parking-Local mtgs-Feb/Mar	-	-	-	22	22	-	-	-	-	22	100001-73100
2/17/24	2/24/24	3/6/24	Orlando, FL	Achieving the Dream DREAM 2024 Conference	320	840	104	164	1,428	-	-	-	-	1,428	100001-73200
				TN College Assn (TCA) annual meeting; TBR Board Meeting; TBR Honors lunch and SOAR Awards	-	1,190	356	255	1,801	-	-	-	-	1,801	100001-73100
3/25/24	3/29/24	4/3/24	Nashville, TN		-	-	-	26	26	-	-	-	-	26	100001-73100
Various	Various	5/8/24	Various	Parking-Local meetings-Apr	-	-	-	-	-	-	-	-	-	-	-
4/21/24	4/22/24	5/1/24	Nashville St Comm Coll	TBR Workforce Convening	-	113	89	-	202	-	-	-	-	202	100001-73100
Various	Various	7/2/24	Various	Parking-Local mtgs-May/June	-	-	-	12	12	-	-	-	-	12	100001-73100
6/12/24	6/14/24	6/18/24	Jackson, TN	June 2024 TBR Board Meeting	-	246	148	-	394	-	-	-	-	394	100001-73100
6/25/24	6/27/24	7/2/24	Atlanta, GA	SkillsUSA National Competition <sup>2</sup>	-	513	185	456	185	-	969	-	-	1,154	100001-73200/ 200401-73400
<b>Total Travel Expenses for the President</b>					<b>\$ 718</b>	<b>\$ 3,332</b>	<b>\$ 1,270</b>	<b>\$ 1,476</b>	<b>\$ 5,061</b>	<b>\$ 336</b>	<b>\$ 969</b>	<b>\$ -</b>	<b>\$ 430</b>	<b>\$ 6,796</b>	

Notes:

<sup>1</sup>Lodging for HERDI conference participants was covered by Higher Education Research and Development Institute (HERDI).

<sup>2</sup>Registration, lodging and parking for Skills USA were charged to the ChSCC SkillsUSA org.



**CHATTANOOGA STATE COMMUNITY COLLEGE**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Audited**  
**For the Period July 1, 2023 to June 30,2024**

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					
<b>Faculty, Staff and Student Events</b>												
10/26/23	10/23/23	Party Bites Kitchen & Catering	President's Cabinet Retreat- Reflection Riding	\$ 472	-	-	-	-	\$ 472	22	\$ 21.47	100001-74980
10/27/23	11/3/23	ChSCC Food Services	President's Cabinet Retreat - Breakfast	130	-	-	-	-	130	15	8.67	100001-74980
10/27/23	12/6/23	Acropolis Mediterranean Grill	President's Cabinet Retreat - Lunch	363	-	-	-	-	363	15	24.20	100001-74980
10/26-27/23	10/31/23	Reflection Riding	President's Cabinet Retreat- Facility Use Rental	400	-	-	-	-	400	22	18.18	100001-74980
10/26-27/23	10/31/23	Amazon	Book for Cabinet Retreat Session	36	-	-	-	-	36	1	36.00	100001-74980
12/15/23	1/26/24	Acropolis Mediterranean Grill	Lunch provided for Cabinet retreat follow-up	380	-	-	-	-	380	16	23.75	100001-74980
				<u>\$ 1,781</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,781</u>	<u>91</u>	<u>\$ 19.58</u>	
<b>Miscellaneous Campus Events</b>												
11/9/23	12/11/23	ChSCC Food Services	President of SW Virginia College will tour TN colleges including ChSCC wth VA State Legislators and government officials	\$ 30	-	-	-	-	\$ 30	NA	\$ -	100001-74980
3/1/24	3/27/24	ChSCC Food Services	Legislators, honored guests of the College, Faculty and Staff TBR staff and President's Cabinet regarding TBR's accelerated courses project	1,481	-	-	-	-	1,481	22	67.30	100001-74980
5/23/24	6/25/24	ChSCC Food Services	1/1 - 6/30 Guests of the President's Office	6	-	-	-	-	6	NA	-	100001-74980
VARIOUS	6/25/24	ChSCC Food Services		72	-	-	-	-	72	NA	-	100001-74980
				<u>\$ 1,589</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,589</u>	<u>22</u>	<u>\$ 72.20</u>	
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u><b>\$ 3,370</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 3,370</b></u>			

**CHATTANOOGA STATE COMMUNITY COLLEGE**  
**Schedule C - Other Expenses for the President - Audited**  
**For the Period July 1, 2023 to June 30,2024**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/12/23	Rotary Club of Chattanooga	Quarterly dues	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250	1020-74980
		Memory donation-ChSCC							
8/15/23	Leasa Summey	retiree	-	104	-	-	-	104	1020-74980
9/26/23	Foundation for Sickle Cell Disease Research	Donation in remembrance of Vol State President	-	100	-	-	-	100	1020-74980
10/4/23	Rotary Club of Chattanooga	Quarterly dues	-	300	-	-	-	300	1020-74980
1/23/24	Rotary Club of Chattanooga	Quarterly dues	-	300	-	-	-	300	1020-74980
4/9/24	Rotary Club of Chattanooga	Quarterly dues	-	300	-	-	-	300	1020-74980
4/9/24	Rotary Club of Chattanooga	Special Occasions Assessment	-	75	-	-	-	75	1020-74980
4/24/24	Flowers by Gil and Curt	Funeral floral arrangement for employee	-	115	-	-	-	115	1020-74980
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ 1,544</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,544</b>	

# Motlow State Community College

Audit of President's Expenses

Fiscal Year July 1, 2023 – June 30, 2024

October 11, 2024

October 11, 2024

Audit Committee  
Tennessee Board of Regents  
1 Bridgestone Park, Third Floor  
Nashville, Tennessee 37214

Dear Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the President for Motlow for the fiscal year July 1, 2023 to June 30, 2024, 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 Motlow State Community College personnel during the review. Sincerely,



Kimberly Clingan  
Director, Internal Audit  
Chattanooga State Community College

CC: Dr. Michael L. Torrence, President  
Ms. Renee Austin, Executive Vice President - Business and Finance

**Motlow State Community College  
Audit of President's Expenses  
For the Fiscal Year July 1, 2023 – June 30, 2024**

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**Motlow State Community College**  
**Audit of President’s Expenses**  
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During the period, the President received a Metric-based bonus payment of \$3,066.  <b>Discretionary Allowance</b> – 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.  <b>Housing Allowance</b> - The President was provided a housing allowance of \$950 per month.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$293,299	\$00	\$00	\$293,299	Bonus Payments	\$3,066	\$00	\$00	\$3,066	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$11,400	\$00	\$00	\$11,400	Vehicle Allowance	\$8,400	\$00	\$00	\$8,400	Other Allowances	\$2,160	\$00	\$00	\$2,160	Salary, Benefits & Other Payments	\$322,325	\$00	\$00	\$322,325	Travel (Schedule A)	\$18,603	\$00	(\$126)	\$18,477	Business Meals and Hospitality (Schedule B)	\$33,293	\$13,318	\$00	\$46,611	Other Expenses (Schedule C)	\$5,185	\$00	\$00	\$5,185	President’s Office:					Salary and Benefits	\$136,464	\$00	\$00	\$136,464	Travel	\$7,324	\$00	\$00	\$7,324	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$278	\$00	\$00	\$278	Total Expenses	\$523,472	\$13,318	(\$126)	\$536,664
	Institutional	Foundation	External	Total																																																																																											
President:																																																																																															
Salary and Benefits	\$293,299	\$00	\$00	\$293,299																																																																																											
Bonus Payments	\$3,066	\$00	\$00	\$3,066																																																																																											
Discretionary Allowance	\$4,000	\$00	\$00	\$4,000																																																																																											
Housing Allowance	\$11,400	\$00	\$00	\$11,400																																																																																											
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Total Expenses	\$523,472	\$13,318	(\$126)	\$536,664																																																																																											

	<p><b>Other Allowances</b> – The President was provided other allowances of \$180 per month for wireless and internet connectivity, which were paid as taxable income.</p> <p><b>Vehicle Allowance</b> – The President was provided a vehicle allowance of \$700 per month.</p> <p><b>TBR Meeting Expenses</b> – The College hosted the Tennessee Board of Regents quarterly meeting in September 2023. Expenses for this meeting, totaling \$30,591, were mainly recorded in Business Meals and Hospitality. These expenses of \$232 and \$30,359 are detailed on Supplemental Schedule A, Travel and Schedule B, Business Meals and Hospitality Expenses, respectively.</p> <p><b>External Sources</b> – 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>
<b>Conclusion</b>	<p>The objectives of the audit of the expenses of the Office of the President for Motlow State Community College for the fiscal year July 1, 2023 through June 30, 2024 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls.</p> <p>The supplemental schedules included with this report fairly represent the expenses of the president’s office.</p>
<b>Restriction on Use of Report</b>	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Motlow 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></p>

**Motlow State Community College  
Summary of the President's Expenses  
For the Period July 1, 2023 to June 30, 2024**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional -TBR Quarterly Mtg. & Other	Foundation - TBR Quarterly Mtg.		
<b>President:</b>							
Salary and Benefits		\$ 293,299	\$ -	\$ -	\$ -	\$ -	\$ 293,299
Bonus Payments		3,066	-	-	-	-	3,066
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		11,400	-	-	-	-	11,400
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		2,160	-	-	-	-	2,160
Salary, Benefits & Other Payments		<u>322,325</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>322,325</u>
Travel	A	18,371	-	232	-	(126)	18,477
Business Meals and Hospitality	B	3,005	11,622	30,288	1,696	-	46,611
Other Expenses	C	5,090	-	95	-	-	5,185
<b>Total Expenses for the President</b>		<u>348,791</u>	<u>11,622</u>	<u>30,615</u>	<u>1,696</u>	<u>(126)</u>	<u>392,598</u>
<b>President's Office:</b>							
Salary and Benefits (1.1 FTE)		136,464	-	-	-	-	136,464
Travel		5,771	-	1,554	-	-	7,324
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		278	-	-	-	-	278
		<u>142,513</u>	<u>-</u>	<u>1,554</u>	<u>-</u>	<u>-</u>	<u>144,066</u>
<b>Total Expenses</b>		<u>\$ 491,304</u>	<u>\$ 11,622</u>	<u>\$ 32,168</u>	<u>\$ 1,696</u>	<u>\$ (126)</u>	<u>\$ 536,664</u>

**Additional Disclosures:**

**Housing Allowance** - The President is provided a housing allowance of \$950.00 per month.

**Vehicle Allowance** - The President is provided a vehicle allowance of \$700.00 per month.

**Other Allowances** - The President is provided other spending allowances of \$1560 for wireless community device allowance and \$600 for internet connectivity allowance.

**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.

**TBR Meeting Expenses** - The college hosted the Tennessee Board of Regents quarterly meeting in September 2023. Expenses for this meeting, totaling \$30,591, were mainly recorded in Business Meals and Hospitality. These expenses of \$232 and \$30,359 are detailed on Supplemental Schedule A, Travel and Schedule B, Business Meals and Hospitality Expenses.

*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  
For the Period July 1, 2023 to June 30, 2024**

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 - TBR Qtr. Meeting	Foundation			
8/15/23	8/16/23	8/16/23	Atlanta, GA	CRMA Meeting	\$ -	\$ 196	\$ 111	\$ 55	\$ 362	\$ -	\$ -	\$ -	\$ -	\$ 362	11000/73200
5/17/23	5/19/23	9/11/23	Phoenix, AZ	TLN Conference	-	-	-	-	-	-	-	-	(1,505) *	(1,505)	11000/73250
12/1/23	12/5/23	9/13/23	Orlando, FL	SACSCOC Conference	374	276	104	745	1,498	-	-	-	-	1,498	11000/74835 & 73200&73250
9/13/23	9/15/23	10/4/23	Atlanta, GA	SREB Summit	-	-	185	-	185	-	-	-	-	185	11000/73200
9/21/23	9/22/23	9/22/23	Tullahoma, TN	TBR Meeting	-	232	-	-	-	-	232	-	-	232	11007/73100
10/4/23	10/5/23	10/18/23	Nashville, TN	ACT Workforce Meeting	-	-	-	64	64	-	-	-	-	64	11000/73100
10/9/23	10/10/23	10/8/23	Washington, DC	DXtera Conference	627	314	119	56	1,116	-	-	-	350 *	1,466	11000/73200 & 74835
10/11/23	10/11/23	10/20/23	Knoxville, TN	TEAM TN Meeting	-	-	-	13	13	-	-	-	-	13	11000/73100
10/11/23	10/12/23	10/11/23	Chattanooga, TN	Meeting to Discuss Distilling Program	-	-	89	-	89	-	-	-	-	89	11000/73200
10/24/23	10/25/23	11/8/23	Nashville, TN	2023 Governor's Summit	-	-	119	16	135	-	-	-	234 *	369	11000/73100
10/30/23	10/31/23	11/8/23	Nashville, TN	NACCE Conference	-	-	-	1,447	1,447	-	-	-	-	1,447	11000/73150 & 74835
11/1/23	11/2/23	11/8/23	Washington, DC	THEC Meeting	577	224	119	102	1,021	-	-	-	-	1,021	11000/73200
1/22/24	1/22/24	1/2/24	Nashville, TN	Workforce Development Conference	-	-	-	99	99	-	-	-	-	99	11000/73150
1/25/24	1/26/24	12/19/23	New Orleans, LA	Workforce Development Institute 2024	416	252	111	810	1,589	-	-	-	-	1,589	11000/73200 & 74835
1/30/24	1/31/24	1/31/24	Cleveland, TN	TEAM TN Meeting	-	124	-	-	124	-	-	-	-	124	11000/73100
2/18/24	2/19/24	4/4/24	Orlando, FL	2024 Dream	993	210	104	450	1,756	-	-	-	795 *	2,551	11000/73200 & 74835
2/20/24	2/20/24	2/20/24	Nashville, TN	Meeting with Senators to Discuss Distilling Bill	-	-	-	32	32	-	-	-	-	32	11000/73100
2/22/24	2/23/24	3/27/24	Huntsville, AL	Conference: How to Make AI Work for You?	-	147	111	550	808	-	-	-	-	808	11000/73200/73250 & 74835
3/23/24	3/24/24	3/19/24	Washington, DC	NAWB Workforce Executive Boot Camp 2024	598	428	112	785	1,923	-	-	-	-	1,923	11000/73200&74835
3/26/24	3/26/24	2/14/24	Nashville, TN	TCA 2024 Annual Meeting	-	-	-	35	35	-	-	-	-	35	11000/73100
4/8/24	4/9/24	3/22/24	St. Louisville, KY	AACC Conference	-	-	-	1,250	1,250	-	-	-	-	1,250	11000/74835
3/6/24	3/6/24	4/4/24	Nashville, TN	Legislative Session Distilling Bill Meeting - Parking	-	-	-	5	5	-	-	-	-	5	11000/73100
3/27/24	3/28/24	4/4/24	Nashville, TN	SOAR 2024	-	289	119	60	468	-	-	-	-	468	11000/73100
4/23/24	4/24/24	5/22/24	Washington, DC	College Excellence and Equity Summit	136	334	119	60	648	-	-	-	-	648	11000/73200
5/6/24	5/7/24	5/22/24	Memphis, TN	TEAM TN Summit	-	147	89	-	236	-	-	-	-	236	11000/73100/73150
5/9/24	5/10/24	6/5/24	Fayetteville, TN	Fayetteville Golf Tournament	-	118	89	-	206	-	-	-	-	206	11000/73100
5/14/24	5/15/24	5/22/24	Huntsville, AL	Ktech Graduation	-	148	111	15	274	-	-	-	-	274	11000/73200
5/20/24	5/22/24	5/29/24	Chattanooga, TN	Co Mobility Summit	-	274	148	48	470	-	-	-	-	470	11000/73100/73150
6/9/24	6/11/24	6/20/24	Asheville, NC	CCA Conference	-	427	160	-	587	-	-	-	-	587	11000/73250
6/17/24	6/19/24	6/26/24	Denver, CO	GlobalMindED	418	600	198	408	1,623	-	-	-	-	1,623	11000/73250/74835
7/22/24	7/24/24		Minneapolis, MN	DTL SOLAR	273	-	-	-	273	-	-	-	-	273	11000/73250
8/6/24	8/6/24		Cookeville, TN	Economic Development Summit	-	-	-	35	35	-	-	-	-	35	11000/74835
<b>Total Travel Expenses for the President</b>					<b>\$ 4,411</b>	<b>\$ 4,739</b>	<b>\$ 2,311</b>	<b>\$ 7,141</b>	<b>\$ 18,371</b>	<b>\$ -</b>	<b>\$ 232</b>	<b>\$ -</b>	<b>\$ (126)</b>	<b>\$ 18,477</b>	

\*Reimbursement received from Arizona State University for TLN Conference (Travel expense was reported on FY2023 report), Dxtera Conference registration discounted \$350.00, Hotel room covered by Governor's Meeting Summit, 2024 Dream registration discounted for \$795.00

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2023 to June 30, 2024**

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 - TBR Quarterly Mtg.	Foundation TBR Quarterly Mtg.					
8/22/23	8/22/23	Panera Bread	TBR Organizational Meeting Breakfast	15	-	-	-	-	15	7	\$ 2.20	11000/74550
6/8/23	8/23/23	Rick's BBQ	June Bi-annual Trustee Meeting - Dinner		344							10000/74590
6/8/23	8/23/23	Woodard's Market	June Bi-annual Trustee Meeting - Dinner		<u>7</u>							10000/74590
			<b>Sub-total - June Bi-annual Trustee Meeting - Dinner</b>						352	20	\$ 17.58	
6/13/23	8/23/23	All O'Ksions Flowers	Flowers for Funeral Service of Foundation Trustee		100				100	N/A		10000/74590
9/21-22/2023	9/6/23	Minuteman Express	TBR Quarterly Meeting - Goodie Box Cards	-	-	39	-	-				11007/74120
9/21-22/2023	8/29/23	The Cupstore	TBR Quarterly Meeting - Cups	-	-	374	-	-				11007/74120
9/21-22/2023	9/8/23	Decker Equipment	TBR Quarterly Meeting - Supplies	-	-	283	-	-				11007/74320
9/21-22/2023	8/30/23	Stanley Steamer	TBR Quarterly Meeting -Chairs	-	-	408	-	-				11007/74490
9/21-22/2023	9/6/23	Mikey's Motors	TBR Quarterly Meeting - Cart Rentals	-	-	1,402	-	-				11007/74490
9/21-22/2023	9/30/23	Staples	TBR Quarterly Meeting - Supplies	-	-	73	-	-				11007/74510
9/21-22/2023	9/27/23	Amazon	TBR Quarterly Meeting - Supplies and Snacks	-	-	175	-	-				11007/74550
9/21-22/2023	9/9/23	Kroger	TBR Quarterly Meeting - Snacks	-	-	284	-	-				11007/74550
9/21-22/2023	9/21/23	Kroger	TBR Quarterly Meeting -Snacks	-	-	28	-	-				11007/74550
9/21-22/2023	9/20/23	Walmart	TBR Quarterly Meeting - Supplies	-	-	13	-	-				11007/74550
9/21-22/2023	9/12/23	Prescott Bottling	TBR Quarterly Meeting - Snacks	-	-	200	-	-				11007/74550
9/21-22/2023	9/12/23	Prescott Bottling	TBR Quarterly Meeting - Snacks	-	-	84	-	-				11007/74550
9/21-22/2023	9/20/23	Walmart	TBR Quarterly Meeting-Supplies	-	-	43	-	-				11007/74550 & 74590
9/21-22/2023	9/13/23	Water's Edge Chocolates	TBR Quarterly Meeting - Snacks	-	-	90	-	-				11007/74550
9/21-22/2023	9/6/23	Accord Group	TBR Quarterly Meeting - Swag Items	-	-	5,737	-	-				11007/74590
9/21-22/2023	9/20/23	Amazon	TBR Quarterly Meeting - Supplies	-	-	769	-	-				11007/74590
9/21-22/2023	9/27/23	David Presley (Lowe's)	TBR Quarterly Meeting - Supplies	-	-	88	-	-				11007/74590
9/21-22/2023	9/18/23	Lowe's	TBR Quarterly Meeting - Supplies	-	-	79	-	-				11007/74590
9/21-22/2023	9/7/23	Sherwin Williams	TBR Quarterly Meeting - Supplies	-	-	43	-	-				11007/74590
9/21-22/2023	9/20/23	Kroger	TBR Quarterly Meeting - Supplies	-	-	16	-	-				11007/74590
9/21-22/2023	9/11/23	Lowe's	TBR Quarterly Meeting - Supplies	-	-	36	-	-				11007/74590
9/21-22/2023	9/12/23	Lowe's	TBR Quarterly Meeting - Supplies	-	-	10	-	-				11007/74590
9/21-22/2023	9/14/23	Lowe's	TBR Quarterly Meeting - Supplies	-	-	28	-	-				11007/74590
9/21-22/2023	9/14/23	Lowe's	TBR Quarterly Meeting - Supplies	-	-	24	-	-				11007/74590
9/21-22/2023	9/18/23	Hobby Lobby	TBR Quarterly Meeting - Supplies	-	-	40	-	-				11007/74590
9/21-22/2023	9/14/23	Hobby Lobby	TBR Quarterly Meeting - Supplies	-	-	100	-	-				11007/74590

Motlow State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2023 to June 30, 2024

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 - TBR Quarterly Mtg.	Foundation TBR Quarterly Mtg.					
9/21-22/2023	9/6/23	Walmart	TBR Quarterly Meeting - Supplies	-	-	54	-	-				11007/74590
9/21-22/2023	9/27/23	Reliable Rental of Franklin Cnty	TBR Quarterly Meeting - Rental of Linens	-	-	509	-	-				11007/74630
9/21-22/2023	9/27/23	Master of Ceremonies	TBR Quarterly Meeting - Rental of table skirts	-	-	315	-	-				11007/74630
9/21-22/2023	9/8/23	Master of Ceremonies	TBR Quarterly Meeting - Rental of tablecloths	-	-	1,145	-	-				11007/74630
9/21-22/2023	10/4/23	Minuteman Express	TBR Quarterly Meeting - Supplies			120						11007/74120
9/21-22/2023	10/4/23	Brown Forman Coro	TBR Quarterly Meeting - Dinner on the Hill			7,888	1,250					11007/74490 & 10000/74490
9/21-22/2023	11/21/23	Wise Coaches	TBR Quarterly Meeting - Bus Service			1,902						11007/74490
9/21-22/2023	10/3/23	Amazon	TBR Quarterly Meeting - Supplies			105						11007/74510
9/21-22/2023	11/21/23	Larry Flatt	TBR Quarterly Meeting - Reimbursement for Plants			487						11007/74530
9/21-22/2023	10/4/23	Strawberry Moon Catering Co.	TBR Quarterly Meeting - Catering of Meals			3,200						11007/74550
9/21-22/2023	10/4/23	Amazon	TBR Quarterly Meeting - Snacks			804						11007/74550 & 74590
9/21-22/2023	10/25/23	Master of Ceremonies	TBR Quarterly Meeting - Rental of tables and supplies			397						11007/74630
9/21-22/2023	11/21/23	Holiday Inn Express & Suites	TBR Quarterly Meeting - Conference and Hospitality Room Rental			1,200						11007/74630
9/21-22/2023	10/4/23	John Mark Hutchins	TBR Quarterly Meeting - Hospitality Room Refreshments			-	446					10000/74590
9/21-22/2023	1/31/24	Courtesy Cleaners	TBR Quarterly Meeting - Cleaning of Linens			<u>72</u>						11007/74630
<b>Sub-total - TBR Quarterly Meeting</b>									30,359	200	151.79	
9/21/23	9/27/23	580 Graphics	TBR Quarterly Meeting - T-shirts	-	-	285	-	-	285	19	\$ 15.00	11007/74120
9/21/23	9/25/23	Emil's Bistro and Lounge	Student Regent Meeting Dinner	-	-	113	-	-	113	4	\$ 28.13	11007/74550
9/21/23	9/19/23	Walmart	TBR Quarterly Meeting-Student workers	-	-	145	-	-	145	12	\$ 12.09	11007/74550
9/21/23	9/19/23	Publix	TBR Quarterly Meeting-Student workers	-	-	31	-	-	31	12	\$ 2.57	11007/74550
9/21/23	9/20/23	Motlow Bookstore	TBR Quarterly Meeting-Folders Student workers	-	-	31	-	-	31	12	\$ 2.58	11007/74590
9/21/23	9/20/23	Chick fila	TBR Quarterly Meeting-Student workers	-	-	250	-	-	250	24	\$ 10.41	11007/74550
9/21/23	8/22/23	Lightsaber Promotions	TBR Quarterly Meeting - Challenge Coin	-	-	683	-	-	683	100	\$ 6.83	11007/74590
9/29/23	10/18/23	Mattie Lou's Flowers & Gifts	Flowers for Funeral Service of President Montague - Vol State		113				113	N/A		10000/74590
8/3/23	10/18/23	All Seasons Florist	Flowers for Funeral Service of Trustee Allen Pitner		130				130	N/A		10000/74590
10/24/23	12/18/23	Scottie's on the River	Luncheon with Donor		137				137	6	\$ 22.86	10000/74590
12/7/23	12/5/23	The Chef Anthony's Experience	Smyrna Campus Holiday Luncheon		700				700	60	\$ 11.67	10001/74490

Motlow State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2023 to June 30, 2024

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 - TBR Quarterly Mtg.	Foundation TBR Quarterly Mtg.					
11/21/23	11/29/23	Master of Ceremonies	Annual Retirement Reception - Tablecloth Rentals		545							10001/74630
11/21/23	11/29/23	Strawberry Moon Catering Company	Annual Retirement Reception - Catering		1,260							10001/74490
11/21/23	12/18/23	Hobby Lobby	Annual Retirement Reception - Decorations		54							10001/74590
11/21/23	12/18/23	McMurr's	Annual Retirement Reception - Supplies		56							10001/74590
11/21/23	12/18/23	Lowe's	Annual Retirement Reception - Supplies		1,113							10001/74590
11/21/23	11/13/23	K & S Trophy	Annual Retirement Reception - Supplies		<u>33</u>							10001/74120
<b>Sub-total - Holiday Reception</b>									3,060	70	\$ 43.71	
11/30/23	11/30/23	Applebee's	Training Luncheon - Bateman and Daniel		43				43	2	\$ 21.49	10000/74590
12/1/23	11/29/23	Tina Smith	McMinnville Campus Holiday Luncheon		279				279	30	\$ 9.31	10001/74590
12/1/23	11/29/23	Rafael's Pizzeria & Restaurant	Moore County Campus Holiday Luncheon		700				700	75	\$ 9.33	10001/74590
12/8/23	11/8/23	Costco	Foundation Holiday Donor Reception - Decorations		270							10001/74590
12/8/23	12/5/23	Walmart	Foundation Holiday Donor Reception - Decorations		20							10001/74590
12/8/23	12/13/23	Eric Brown	Foundation Holiday Donor Reception - Assist with Serving		100							10001/74490
12/8/23	12/18/23	Strawberry Moon Catering Company	Foundation Holiday Donor Reception - Catering		2400							10000/74490
12/8/23	12/13/23	Laura Brown	Foundation Holiday Donor Reception - Beverages		149							10001/74490
12/8/23	12/18/23	Hobby Lobby	Foundation Holiday Donor Reception - Decorations		207							10001/74490
12/8/23	12/6/23	Hobby Lobby	Foundation Holiday Donor Reception - Decorations		<u>53</u>							10001/74590
<b>Subtotal - Foundation Holiday Donor Reception</b>									3,199	100	\$ 31.99	

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2023 to June 30, 2024**

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 - TBR Quarterly Mtg.	Foundation TBR Quarterly Mtg.					
12/8/23	12/8/23	Kathy Bennett Photo	Resolutions for Trustees - Herzog and Pitner		259				259	2	\$ 129.50	10000/74590
12/12/23	12/18/23	Michael Torrence	Luncheon with Regent	45					45	2	\$ 22.63	11000/74550
12/14/23	12/18/23	South Central Human Resource Agency	Fayetteville Campus Holiday Luncheon		200				200	20	\$ 10.00	10001/74490
1/3/24	1/3/24	Mimi's Bistro & Bakery	Legislative Briefing Breakfast- Murfreesboro, TN	500					500	23	\$ 21.75	11000/74550
1/4/24	1/24/24	Strawberry Moon Catering Co.	Legislative Briefing Breakfast- McMinnville, TN	640						40		11000/74550
1/4/24	1/24/24	Master of Ceremonies	Legislative Briefing Breakfast- McMinnville, TN	216								11000/74630
1/4/24	3/20/24	Courtesy Dry Cleaners	Legislative Briefing Breakfast- McMinnville, TN	<u>36</u>								11000/74490
			<b>Subtotal - Legislative Briefing Breakfast - McMinnville, TN</b>						892	40	\$ 22.29	
1/5/24	1/24/24	Strawberry Moon Catering Co.	Legislative Briefing Breakfast- Lynchburg, TN	800						50	\$ 16.00	11000/74550
1/5/24	3/20/24	Courtesy Dry Cleaners	Legislative Briefing Breakfast- Lynchburg, TN	42								11000/74490
1/5/24	1/24/24	Master of Ceremonies	Legislative Briefing Breakfast- Lynchburg, TN	<u>287</u>								11000/74630
			<b>Subtotal - Legislative Briefing Breakfast - Lynchburg, TN</b>						1,129	50	\$ 22.58	
1/29/24	2/19/24	McMinnville Chamber of Commerce	2024 Chamber Banquet		225				225	10	\$ 22.50	10000/74480
3/20/24	3/20/24	Toot's	Give Grant Meeting Luncheon	166					166	13	\$ 12.78	11000/74550
									-			
5/6/24	5/6/24	The Chop House	2024 May Graduation Lunch - Murfreesboro, TN	258					258	11	\$ 23.42	11000/74550
9/21-22/2023	5/1/24	Courtesy Cleaners	TBR Quarterly Meeting - Cleaning of Linens			88			88	200	\$ 0.44	11007/74630
4/19/24	4/8/24	Impact Inc	2024 IMPACT Leadership GALA		600				600	200	\$ 3.00	10000/74480
5/14/24	6/26/24	Tulahoma Area Chamber of Commerce	Women Impacting Women Luncheon sponsor		340				340	125	\$ 2.72	10000/74480
6/20/24	6/20/24	Strawberry Moon Catering Company	Bi-Annual Trustee's Meeting		780				780	30	\$ 26.00	10000/74490
2/2-2/5	5/22/24	The Flower Shoppe	Flowers for Foundation Trustees - Mo Nisbett and Dr. Kennedy		150				150	2	\$ 75.00	10000/74590

Motlow State Community College  
 Schedule B - Business Meals & Hospitality Expenses for the President  
 For the Period July 1, 2023 to June 30, 2024

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 - TBR Quarterly Mtg.	Foundation TBR Quarterly Mtg.					
3/19/24	5/22/24	John Mark Hutchins	Reimburse appreciation lunch for Facilities dept		156				156	9	\$ 17.32	10000/74590
5/14/24	5/15/24	Soul Flowers	Two flower centerpieces for Women Impacting Women Luncheon		100				100	125	\$ 0.80	10000/74590
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 3,005</b>	<b>\$ 11,622</b>	<b>\$ 30,288</b>	<b>\$ 1,696</b>	<b>\$ -</b>	<b>\$ 46,611</b>			

**Motlow State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2023 to June 30, 2024**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/2/23	T-Mobile	Phone Service	34					34	60050/74210
9/6/23	T-Mobile	Phone Service	34					34	60050/74210
10/4/23	T-Mobile	Phone Service	34					34	60050/74210
11/1/23	T-Mobile	Phone Service	34					34	60050/74210
11/14/23	EBSCO	Phone Service Book			95			95	12700/78512
12/6/23	T-Mobile	Phone Service	34					34	60050/74210
12/13/23	Amazon	Christmas Greeting Cards	83.94					84	11000/74510
1/3/24	Amazon	Apple Pencil	89.99					90	11000/74510
1/10/24	T-Mobile	Phone Service	34.39					34	60050/74210
1/10/24	Factory Furniture Co.	Chairs and Table for President's Office	1,999				-	1,999	11000/74530
1/31/24	Tri Star Digital Connection	Controller for President's Conference Room	1,820					1,820	11000/74595
2/7/24	T-Mobile	Phone Service	34					34	
2/14 & 3/06/2024	Cdw Llc	iPad and Warranty	685					685	60050/74210 11000/74530
3/20/24	T-Mobile	Phone Service	34					34	60050/74210
4/10/24	T-Mobile	Phone Service	34					34	60050/74210
5/15/24	T-Mobile	Phone Service	34					34	60050/74210
6/12/24	T-Mobile	Phone Service	34					34	60050/74210
7/17/24	T-Mobile	Phone Service	34					34	60050/74210
<b>Total Other Operating Expenses for the President</b>			<b>\$ 5,090</b>	<b>\$ -</b>	<b>\$ 95</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,185</b>	



**Southwest Tennessee Community College  
Audit of President's Expenses  
For the Fiscal year July 1, 2023 – June 30, 2024  
October 29, 2024**

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**Audit Conducted By  
Dyersburg State Community College  
Office of Internal Audit**



Director of Internal Audit  
Office Phone: 731-286-3237  
Email: cypittman@dsc.edu



October 29, 2024

Audit Committee  
Tennessee Board of Regents  
1 Bridgestone Park, Third Floor  
Nashville, Tennessee 37214

Dear Audit Committee:

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, 2023 to June 30, 2024, 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 Southwest Tennessee Community College personnel during the review.

Sincerely,

A handwritten signature in black ink that reads "Chrystal Pittman".

Chrystal Pittman  
Director of Internal Audit  
Dyersburg State Community College

CC: Dr. Tracy D. Hall, President  
Ms. Jeanette Smith, Chief Financial Officer  
Mr. Mike Batson, Chief Audit Executive  
Ms. Linda Soder, Director of Internal Audit

**Southwest Tennessee Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2023 – June 30, 2024**

<b>President</b>	Dr. Tracy D. Hall	<b>Internal Auditor</b>	Chrystal Pittman Director of Internal Audit																																																																																												
<b>Objectives</b>	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, 2023 to June 30, 2024; 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.																																																																																														
<b>Scope</b>	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 International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																														
<b>Analysis</b>	<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, 2024:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right; width: 10%;">Institutional</th> <th style="text-align: right; width: 10%;">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>President:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    Salary and Benefits</td> <td style="text-align: right;">\$299,854</td> <td></td> <td></td> <td style="text-align: right;">\$299,854</td> </tr> <tr> <td>    Bonus Payments</td> <td style="text-align: right;">3,359</td> <td></td> <td></td> <td style="text-align: right;">3,359</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;">11,400</td> <td></td> <td></td> <td style="text-align: right;">11,400</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 &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$328,749</td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$328,749</td> </tr> <tr> <td>    Travel (Schedule A)</td> <td style="text-align: right;">\$11,877</td> <td style="text-align: right;">\$256</td> <td style="text-align: right;">\$4,350</td> <td style="text-align: right;">\$16,483</td> </tr> <tr> <td>    Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">15,385</td> <td></td> <td></td> <td style="text-align: right;">15,385</td> </tr> <tr> <td>    Other Expenses (Schedule C)</td> <td style="text-align: right;">10,772</td> <td></td> <td></td> <td style="text-align: right;">10,772</td> </tr> <tr> <td>President's Office:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    Salary and Benefits</td> <td style="text-align: right;">157,498</td> <td></td> <td></td> <td style="text-align: right;">157,498</td> </tr> <tr> <td>    Travel</td> <td style="text-align: right;">236</td> <td></td> <td></td> <td style="text-align: right;">236</td> </tr> <tr> <td>    Business Meals and Hospitality</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    Other Expenses</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$524,517</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$256</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$4,350</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$529,123</td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b>  <b>Bonus Payments</b> – The President was provided a one-time incentive payment of \$3,359 in July 2023.  <b>Discretionary Allowance</b> – The President was provided a discretionary spending allowance in the amount of \$334 per month. 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.  <b>Housing Allowance</b> - The President was provided a housing allowance of \$900 per month from July through December 2023 and \$1000 per month from January through June 2024.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$299,854			\$299,854	Bonus Payments	3,359			3,359	Discretionary Allowance	4,008			4,008	Housing Allowance	11,400			11,400	Vehicle Allowance	8,400			8,400	Other Allowances	1,728			1,728	Salary, Benefits & Other Payments	\$328,749			\$328,749	Travel (Schedule A)	\$11,877	\$256	\$4,350	\$16,483	Business Meals and Hospitality (Schedule B)	15,385			15,385	Other Expenses (Schedule C)	10,772			10,772	President's Office:					Salary and Benefits	157,498			157,498	Travel	236			236	Business Meals and Hospitality					Other Expenses					Total Expenses	\$524,517	\$256	\$4,350	\$529,123
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	<p><b>Other Allowances</b> – The President was provided other allowances for a cellular device in the amount of \$144 per month.</p> <p><b>Vehicle Allowance</b> – The President was provided a vehicle allowance of \$700 per month.</p>
<b>Conclusion</b>	<p>The objectives of the audit of the expenses of the Office of the President for Southwest Community College for the fiscal year July 1, 2023 through June 30, 2024 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls.</p> <p>The supplemental schedules included with this report fairly represent the expenses of the president’s office.</p>
<b>Restriction on Use of Report</b>	<p><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, 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></p>

**STCC-4th Quarter Pres Exp-FY24**  
**Summary of the President's Expenses - Audited**  
**For the Period July 1, 2023 to June 30, 2024**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 299,854	\$ -	\$ -	\$ -	\$ -	\$ 299,854
Bonus Payments		3,359	-	-	-	-	3,359
Discretionary Allowance		4,008	-	-	-	-	4,008
Housing Allowance		11,400	-	-	-	-	11,400
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		1,728	-	-	-	-	1,728
<b>Salary, Benefits &amp; Other Payments</b>		<u>328,749</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>328,749</u>
Travel	A	11,877	-	-	256	4,350	16,483
Business Meals and Hospitality	B	15,385	-	-	-	-	15,385
Other Expenses	C	10,772	-	-	-	-	10,772
<b>Total Expenses for the President</b>		<u>366,783</u>	<u>-</u>	<u>-</u>	<u>256</u>	<u>4,350</u>	<u>371,389</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		157,498	-	-	-	-	157,498
Travel		236	-	-	-	-	236
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		-	-	-	-	-	-
		<u>157,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,734</u>
<b>Total Expenses</b>		<u>\$ 524,517</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 256</u>	<u>\$ 4,350</u>	<u>\$ 529,123</u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received a one-time bonus payment during the period of \$3,359.

**Housing** - The President was provided a housing allowance of \$900 per month from July through December and \$1000 per month from January through June.

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

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

**Other Allowances** - The President was provided other spending allowances of \$334 monthly for discretionary use.

*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.*

STCC-4th Quarter Pres Exp-FY24  
Schedule A - Travel Expenses for the President - Audited  
For the Period July 1, 2023 to June 30, 2024

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			
8/1/23	8/4/23	Various	Washington, DC	American Association of Community Colleges Board of Directors Retreat	\$ 488	\$ 866	\$ 78	\$ 30	\$ 1,462	\$ -	\$ -	\$ -	\$ 1,462	10000/73200	
9/20/23	9/22/23	Various	Tullahoma, TN	TBR Board Meeting - Motlow State Community College	282	349	81		712				712	10000/73100	
9/28/23	9/29/23	9/29/23	Gallatin, TN	Volunteer State Community College President's Funeral	-	256					256		256	11410/73100	
10/1/23	10/5/23	10/26/23	Sanford, FL	SACSCOC-Onsite Reaffirmation Committee, reimbursement	678	824						1,502	1,502	10000/73200	
10/18/23	10/21/23	Various	Kansas City, MO	Presenter at Lakin Institute. President's Roundtable Meeting	609	391	115	67	1,182				1,182	10000/73200	
11/30/23	12/5/23	10/26/23	Orlando, FL	SACSCOC-Board of Trustees/Annual Meeting	222	443		182				847	847	10000/73200	
1/23/24	1/26/24	11/22/23	New Orleans, LA	American Association of Community Colleges Workforce Development Institute	387	755	166	160	1,142			326	1,468	10000/73200	
3/25/24	3/29/24	Various	Nashville, TN	TCA/SOAR	240	1,240	219	37	1,736				1,736	10000/73100	
4/21/24	4/22/24	Various	Nashville, TN	TBR Workforce Convening	240	149	89	29	507				507	10000/73100	
2/24/24	2/27/24	2/21/24	San Antonio, TX	Bellwether Award Finalist	505	479	170	169	1,322				1,322	10000/73200	
2/19/24	2/22/24	Various	Orlando, FL	Achieving the Dream Conference	391	1,121	202		1,713				1,713	10000/73200	
4/4/24	4/9/24	Various	Louisville, KY	American Association of Community Colleges Annual Meeting	713	844	194	115	1,866				1,866	10000/73200	
5/29/24	5/30/24	5/30/24	St. Louis, MO	St.Louis Federal Reserve Board Meeting	456	190	52					698	698		
6/10/24	6/13/24	6/13/24	Montgomery, AL	SACSCOC June Board Meeting	407	570						977	977		
6/13/24	6/14/24	6/20/24	Jackson, TN	TBR Quarterly Board Meeting-Blue Oval Ribbon Cutting		147	89		236				236	10000/73100	
<b>Total Travel Expenses for the President</b>					<b>\$ 5,619</b>	<b>\$ 8,623</b>	<b>\$ 1,452</b>	<b>\$ 788</b>	<b>\$ 11,877</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 256</b>	<b>\$ 4,350</b>	<b>\$ 16,483</b>	

STCC-4th Quarter Pres Exp-FY24  
Schedule B - Business Meals & Hospitality Expenses for the President - Audited  
For the Period July 1, 2023 to June 30, 2024

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					
7/12/23	7/26/23	Donelson's Catering	President's Leadership Retreat	\$ 2,573	\$	\$	\$	\$	\$ 2,573	100	\$ 25.73	10000/74985
9/14/23	9/30/23	The Taste at Southwest	President's Cabinet Meeting	135					135	30	\$ 4.50	10000/74985
9/20/23	9/30/23	The Taste at Southwest	Strategic Planning Retreat	39					39	11	\$ 3.50	10000/74985
9/20/23	10/3/23	Deliworx Holdings LLC	Strategic Planning Retreat	285					285	11	\$ 25.94	10000/74985
11/2/23	11/16/23	The Taste at Southwest	Frayser Exchange Lunch	217					217	14	\$ 15.50	10000/74985
11/2/23	11/16/23	The Taste at Southwest	President's Cabinet Meeting	150					150	30	\$ 5.00	10000/74985
11/9/23	12/15/23	The Taste at Southwest	President's Cabinet Meeting	135					135	30	\$ 4.50	10000/74985
11/2/23	12/15/23	The Taste at Southwest	Chancellor/TBR Systems Office Visit	370					370	20	\$ 18.50	10000/74985
12/7/23	12/15/23	The Taste at Southwest	Employee Appreciation Celebration	10,500					10,500	350	\$ 30.00	10000/74985
3/21/24	3/7/24	The Taste at Southwest	TN Achieves Mentor Breakfast	480					480	60	\$ 8.00	10000/74985
2/29/24	3/19/24	US Bank Corp Payment System	SR Staff Meeting (SACSCOC Review)	83					83	7	\$ 11.90	10000/74985
2/15/24	3/31/24	The Taste at Southwest	President's Cabinet Meeting	195					195	30	\$ 6.50	10000/74985
2/15/24	3/31/24	The Taste at Southwest	President's Cabinet Meeting	165					165	30	\$ 5.50	10000/74985
3/18/24	4/30/24	The Taste at Southwest	President's Office	8					8	2	\$ 4.00	10000/74985
5/2/24	5/28/24	The Taste at Southwest	President's Cabinet Meeting	50					50	20	\$ 2.50	10000/74985
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 15,385</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,385</b>			

**STCC-4th Quarter Pres Exp-FY24**  
**Schedule C - Other Expenses for the President - Audited**  
**For the Period July 1, 2023 to June 30, 2024**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/6/23	YMG Enterprises LLC	SWTCC Leadership Training	\$ 5,000	\$	\$	\$	\$	5,000	10000/74490
7/26/23	Tameka N. Perry	President's retreat decorations	160					160	10000/74490
7/26/23	Tameka N. Perry	President's retreat supplies	216					216	10000/74490
7/26/23	Diletha Williams	President's retreat water and flowers	64					64	10000/74490
7/26/23	Diletha Williams	Thank you card for Dr. Suderman	4					4	10000/74520
7/31/23	Intercompany charge	Printing Services-Agenda	29					29	10000/74110
7/31/23	Intercompany charge	Printing Services-Handouts	10					10	10000/74110
7/31/23	Intercompany charge	Copier Charges-July 23	2					2	10000/74180
7/31/23	Intercompany charge	Postage - July 2023	1					1	10000/74230
8/2/23	Tameka N. Perry	Reimburse for Plaques for 2023 PASO Award winners	28					28	10000/74762
8/10/23	Verizon Wireless	Verizon wireless July 23	34					34	10000/74296
8/31/23	Intercompany charge	Postage - August 2023	1					1	10000/74230
9/7/23	Verizon Wireless	Verizon wireless Aug 23	34					34	10000/74296
9/7/23	Follett Higher Education Group, LLC	Office supplies	42					42	10000/74520
9/13/23	Staples Business Advantage	Office supplies	106					106	10000/74520
9/13/23	Staples Business Advantage	Other supplies	194					194	10000/74530
9/30/23	Intercompany charge	Copier Charges-Sep 23	8					8	10000/74180
10/3/23	Diletha Williams	Strategic Planning Retreat Drinks	5					5	10000/74490
10/11/23	Verizon Wireless	Verizon wireless Sep 23	34					34	10000/74296
10/16/23	Bankcard Center	Ascend Regional Business Summit	88					88	10000/74485
10/18/23	The Chronicle of Higher Education	1 year renewal	399					399	10000/74480
11/14/23	Verizon Wireless	Verizon wireless Oct 23	34					34	10000/74296
11/16/23	U S Bank Corp Payment System	The Chronicle Store 11012023	179					179	10000/76350
11/30/23	Intercompany charge	Printing serv-Veteran Agenda	11					11	10000/74110
11/30/23	Intercompany charge	Postage - Nov 2023	3					3	10000/74230
12/7/23	Charles Fleming DBA The Underground Band	Music for Employee Holiday Appreciation Event	1,700					1,700	10000/74490

**STCC-4th Quarter Pres Exp-FY24**  
**Schedule C - Other Expenses for the President - Audited**  
**For the Period July 1, 2023 to June 30, 2024**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
12/7/23	Staples Business Advantage	Office Supplies		232				232	10000/74520
12/13/23	Verizon Wireless	Verizon wireless Nov 23		34				34	10000/74296
12/13/23	U S Bank Corp Payment System	Collierville Chamber of Commerce December meeting		210				210	10000/74485
12/13/23	Teddy Bear Express	Balloons for Employee Appreciation		200				200	10000/74490
12/19/23	American Association of Community Colleges	American Association of Community Colleges Presidents Academy 1/1/24-12/31/24		75				75	10000/74480
12/19/23	Diletha Williams	Holiday Decorations		75				75	10000/74490
12/19/23	Diletha Williams	Office Supplies		4				4	10000/74520
12/19/23	Diletha Williams	Office Supplies		1				1	10000/74520
12/31/23	Intercompany charge	Postage - Dec 2023		3				3	10000/74230
12/31/23	Verizon Wireless	Verizon wireless Dec 23		34				34	10000/74296
12/13/23	U S Bank Corp Payment System	Supplies for Employee Appreciation Gathering on 12/7/23		96				96	60000/74530
1/25/24	U S Bank Corp Payment System	Subscription for Memphis Magazine Sub#1890876-B1		18				18	10000/74480
1/31/24	Intercompany charge	Copier Charges-Jan 24		7				7	10000/74180
1/31/24	Intercompany charge	Postage - Jan 2024		4				4	10000/74230
2/13/24	Verizon Wireless	Verizon wireless Jan 24		34				34	10000/74296
2/13/24	Tennessee College Association	Tennessee College Association Annual Institutional Membership Dues 2023-2024		100				100	10000/74480
2/13/24	Tennessee College Association	Tennessee College Association Annual Meeting Registration		35				35	10000/74485
2/13/24	Diletha Williams	office supplies		31				31	10000/74520
2/20/24	Staples Business Advantage	office supplies		71				71	10000/74520
2/29/24	Intercompany charge	Copier Charges-Feb 24		4				4	10000/74180
2/29/24	Intercompany charge	Postage - Feb 2024		1				1	10000/74230
3/13/24	Verizon Wireless	Verizon wireless Feb 24		34				34	10000/74296



**STCC-4th Quarter Pres Exp-FY24**  
**Schedule C - Other Expenses for the President - Audited**  
**For the Period July 1, 2023 to June 30, 2024**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
3/31/24	Intercompany charge	Printing Serv-Main Report book	25					25	10000/74110
3/31/24	Intercompany charge	Postage - Mar 2024	1					1	10000/74230
3/31/24	Staples Business Advantage	Office supplies	295					295	10000/74520
3/31/24	Verizon Wireless	Verizon wireless Mar 24	34					34	10000/74296
4/30/24	Verizon Wireless	Verizon wireless Apr 24	34					34	10000/74296
4/30/24	Intercompany charge	Engraving-Diletha Williams	3					3	10000/74110
4/30/24	Intercompany charge	Postage - Apr 2024	1					1	10000/74230
5/31/24	Verizon Wireless	Verizon wireless May 24	34					34	10000/74296
5/31/24	Intercompany charge	Copier Charges-May 24	1					1	10000/74180
6/5/24	Diletha Williams	Dry Cleaning of President's regalia for commencement May 8, 2024	14					14	10000/74490
6/30/24	Verizon Wireless	Verizon wireless June 24	34					34	10000/74296
6/20/24	IGI Leadership in Community Colleges	Other supplies	392					392	10000/74530
6/28/24	Tameka N. Perry	Popcorn, Trail mix, bottled water	126					126	10000/74490
6/30/24	Intercompany charge	Postage - Jun 2024	3					3	10000/74230
6/30/2024	Diletha Williams	Office Supplies	79					79	10000/74520
6/30/2024	Diletha Williams	Office Supplies	9					9	10000/74520
<b>Total Other Operating Expenses for the President</b>			<b>\$ 10,772</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,772</b>	

**WALTERS STATE COMMUNITY COLLEGE  
REVIEW OF PRESIDENT'S EXPENSES  
JULY 1, 2023 – JUNE 30, 2024**

**October 30, 2024**

**REPORT ON AUDIT**

October 30, 2024

Audit Committee  
Tennessee Board of Regents  
1 Bridgestone Park, Third Floor  
Nashville, Tennessee 37214

Dear Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the President for Walters State Community College for the fiscal year July 1, 2023 to June 30, 2024, 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 Walters State Community College personnel during the review.

Sincerely,



Christopher L. Hyder, CIA  
Director of Internal Audit  
Northeast State Community College

CC: Dr. Anthony Miksa, President  
Dr. Mark A. Hurst, Vice President of Business and Finance  
Mike Batson, Chief Audit Executive  
Mark Ortlieb, Internal Auditor

**Walters State Community College  
Audit of President’s Expenses  
For the Fiscal Year July 1, 2023 – June 30, 2024**

**Table of Contents**

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*This report is intended solely for the internal use of the Tennessee Board of Regents and Walters 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 the Northeast State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.*

**Walters State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2023 – June 30, 2024**

<b>President</b>	Dr. Anthony Miksa	<b>Internal Auditor</b>	Christopher L. Hyder, CIA Northeast State Community College																																																																																											
<b>Objectives</b>	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, 2023 to June 30, 2024; 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.																																																																																													
<b>Scope</b>	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.																																																																																													
<b>Analysis</b>	<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, 2023:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: right;">Institutional</th> <th style="width: 10%; text-align: right;">Foundation</th> <th style="width: 10%; text-align: right;">External</th> <th style="width: 10%; 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;">\$285,076</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$285,076</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$3,766</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$3,766</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$11,400</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$11,400</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$8,400</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$8,400</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$312,642</td> <td style="text-align: right; border-top: 1px solid black;">\$0</td> <td style="text-align: right; border-top: 1px solid black;">\$0</td> <td style="text-align: right; border-top: 1px solid black;">\$312,642</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$20,778</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$20,778</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$2,282</td> <td style="text-align: right;">\$7,484</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$9,766</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$700</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$700</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$152,876</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$152,876</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$4,395</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$4,395</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$492,973</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$8,184</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$501,157</td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b>  <b>Bonus Payments</b> – The Board authorized a bonus plan for presidents. During the period, the President received a Metric-based bonus payment of \$3,066.  <b>Discretionary Allowance</b> – 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.  <b>Housing Allowance</b> – The President was provided a housing allowance of \$900 per month July - December 2023 increasing to \$1000 per month January - June 2024.  <b>Vehicle Allowance</b> – The President was provided a vehicle allowance of \$700 per month.  <b>External Sources</b> – 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>					Institutional	Foundation	External	Total	President:					Salary and Benefits	\$285,076	\$0	\$0	\$285,076	Bonus Payments	\$3,766	\$0	\$0	\$3,766	Discretionary Allowance	\$4,000	\$0	\$0	\$4,000	Housing Allowance	\$11,400	\$0	\$0	\$11,400	Vehicle Allowance	\$8,400	\$0	\$0	\$8,400	Other Allowances	\$0	\$0	\$0	\$00	Salary, Benefits & Other Payments	\$312,642	\$0	\$0	\$312,642	Travel (Schedule A)	\$20,778	\$0	\$0	\$20,778	Business Meals and Hospitality (Schedule B)	\$2,282	\$7,484	\$0	\$9,766	Other Expenses (Schedule C)	\$0	\$700	\$0	\$700	President's Office:					Salary and Benefits	\$152,876	\$0	\$0	\$152,876	Travel	\$0	\$0	\$0	\$0	Business Meals and Hospitality	\$0	\$0	\$0	\$0	Other Expenses	\$4,395	\$0	\$0	\$4,395	Total Expenses	\$492,973	\$8,184	\$0	\$501,157
	Institutional	Foundation	External	Total																																																																																										
President:																																																																																														
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<b>Conclusion</b>	<p>The objectives of the audit of the expenses of the Office of the President for Walters State Community College for the fiscal year July 1, 2023 through June 30, 2024 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls.</p> <p>The supplemental schedules included with this report fairly represent the expenses of the president's office. The original schedules were adjusted for a \$1 rounding difference and to move the president's one-time incentive bonus from the Salary and Benefits line to the Bonus Payments line. Since the bonus amount was included in the original schedules and only mis-categorized, it was not considered necessary to require resubmission by the college or to make any observations or findings related to this review.</p>
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**Walters State Community College  
Summary of the President's Expenses  
For the Period July 1, 2023 to June 30, 2024**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 285,076	\$ -	\$ -	\$ -	\$ -	\$ 285,076
Bonus Payments		3,766	-	-	-	-	3,766
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		11,400	-	-	-	-	11,400
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>312,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>312,642</u>
Travel	A	20,778	-	-	-	-	20,778
Business Meals and Hospitality	B	2,282	-	-	7,484	-	9,765
Other Expenses	C	-	-	-	700	-	700
<b>Total Expenses for the President</b>		<u>335,702</u>	<u>-</u>	<u>-</u>	<u>8,184</u>	<u>-</u>	<u>343,886</u>
<b>President's Office:</b>							
Salary and Benefits (1.5 FTE)		152,876	-	-	-	-	152,876
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		4,395	-	-	-	-	4,395
		<u>157,271</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,271</u>
<b>Total Expenses</b>		<u>\$ 492,973</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,184</u>	<u>\$ -</u>	<u>\$ 501,157</u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received bonus payments of \$700 for longevity and a one-time incentive payment of \$3066 in July 2023.  
**Housing** - The President was provided a housing allowance of \$900 per month July - December 2023 increasing to \$1000 per month January - June 2024. (Organization Code 61130)  
**Vehicle** - The President is provided a vehicle allowance of \$700 per month. (Organization Code 61131)  
**Discretionary Allowance** - The President is provided a discretionary allowance of \$333 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  
For the Period July 1, 2023 to June 30, 2024

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			
9/21/23	9/22/23	9/28/23	Tullahoma, TN	TBR Quarterly Board of Regents Meeting	\$ -	\$ 163	\$ 89	\$ -	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ 251	11000-73110
10/29/23	10/30/23	11/1/23	Nashville, TN	Luncheon honoring Chancellor Tydings during the NACCE Conference	-	285	119	-	403	-	-	-	-	403	11000-73110
11/8/23	11/8/23	11/15/23	Knoxville, TN	2023 College Promise Career Institute (TnAchieves)	8	-	-	375	383	-	-	-	-	383	11000-73110
11/10/23	11/17/23	11/27/23	Chicago, IL / Cedar Rapids, Iowa	German American Apprenticeship Conference & Awards / 2023 NJCAA Div II Volleyball Championship	1,297	772	295	79	2,443	-	-	-	-	2,443	11000-73210
12/11/23	12/12/23	12/14/23	Nashville, TN	TBR Quarterly Board of Regents Meeting	-	122	119	-	240	-	-	-	-	240	11000-73110
		2/14/24	Nashville, TN	Registration to attend TCA Annual Meeting in Nashville	-	-	-	35	35	-	-	-	-	35	11000-73110
3/8/24	3/15/24	3/20/24	Ireland	TnCIS Ireland Spring Choir and Bluegrass Partnership program	2,120	122	593	128	2,962	-	-	-	-	2,962	11000-73230
3/23/24	3/24/24	3/28/24	Wichita, KS	NJCAA Men's Basketball National Championship tournament	684	181	89	-	953	-	-	-	-	953	11000-73210
3/26/24	3/29/24	4/3/24	Nashville, TN	TN College Association meeting, TBR Quarterly board meeting, SOAR Awards	-	1,161	277	18	1,455	-	-	-	-	1,455	11000-73110
4/7/24	4/12/24	4/17/24	Germany	To meet with German partners relative to plumbing apprenticeship program	2,576	-	435	93	3,104	-	-	-	-	3,104	11000-73210
4/21/24	4/22/24	4/25/24	Gallatin, TN	TBR WFT Convening at Volunteer State	-	125	89	-	214	-	-	-	-	214	11000-73110
		5/6/24	Ireland	Registration for Dr Miksa to participate in TnCIS Spring program	-	-	-	1,749	1,749	-	-	-	-	1,749	11000-73230
5/7/24	5/9/24	5/14/24	Columbia, TN	To attend the TCCAA Baseball and Softball tournaments	-	143	89	-	231	-	-	-	-	231	11000-73110
		5/22/24	Galapagos	Program Fee & Airfare for Dr Miksa to participate in TnCIS Galapagos	1,800	-	-	3,900	5,700	-	-	-	-	5,700	11000-73230
5/21/24	5/23/24	5/29/24	Oxford, AL	To attend NJCAA D1 Softball world series.	-	506	148	-	654	-	-	-	-	654	11000-73210
<b>Total Travel Expenses for the President</b>					<b>\$ 8,485</b>	<b>\$ 3,579</b>	<b>\$ 2,337</b>	<b>\$ 6,377</b>	<b>\$ 20,778</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,778</b>	



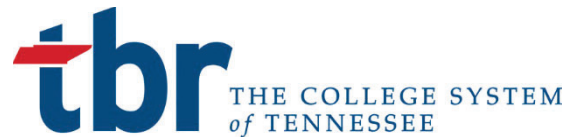
Walters State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2023 to June 30, 2024

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					
5/6/23	7/19/23	Peggy Ann Bakery	Large pastry tray for special guest reception prior to Commencement Ceremony	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ 43	25	\$ 1.72	11000-74981
7/21/23	8/1/23	FanFood, Inc. - Smokies SkyBox*	Entertaining potential donors	-	-	-	270	-	270	15	\$ 17.99	33010-74981
8/9/23	8/21/23	Southern Traditions Catering	Aug 2023 Morristown Chamber Breakfast	1,100	-	-	-	-	1,100	110	\$ 10.00	11000-74981
	9/11/23	Wal-Mart	Drinks/snacks for various meetings/events relative to President's Office	64	-	-	-	-	64	various	N/A	11000-74981
9/19/23	9/28/23	FanFood, Inc. - Smokies SkyBox*	Entertaining potential donors	-	-	-	607	-	607	14	\$ 43.34	33010-74981
9/24/23	9/28/23	FanFood, Inc. - Smokies SkyBox*	Entertaining potential donors	-	-	-	647	-	647	18	\$ 35.97	33010-74981
12/5/23	12/14/23	The Country Club*	Luncheon with Foundation trustee & Chris Cates to discuss college's capital project	-	-	-	55	-	55	3	\$ 18.33	11025-74981
12/6/23	12/14/23	The Country Club*	Luncheon with retired VP of Business Affairs & Chris Cates to discuss college's capital project	-	-	-	43	-	43	3	\$ 14.33	11025-74981
12/13/23	1/4/24	The Country Club*	Luncheon with Foundation trustee & Chris Cates to discuss college's capital project	-	-	-	57	-	57	3	\$ 19.00	11025-74981
	1/23/24	The Country Club, Inc.	Annual membership dues	-	-	-	5,568	-	5,568	6	\$ 928.00	11050-74480
1/18/24	1/29/24	Morristown Area Chamber of Commerce	Tickets to Morristown Area Chamber banquet	810	-	-	-	-	810	12	\$ 67.50	11000-74981
3/1/24	2/20/24	Cocke County Partnership Inc	Registration to attend 14th annual Cocke Co Partnership Annual Legislative Breakfast	20	-	-	-	-	20	1	\$ 20.00	11000-74981
	3/4/24	Wal-Mart	Drinks/snacks for various meetings/events relative to President's Office	98	-	-	-	-	98	various	N/A	11000-74981
	6/3/24	Wal-Mart	Drinks/snacks for various meetings/events relative to President's Office	147	-	-	-	-	147	various	N/A	11000-74981
5/16/24	6/4/24	Aubrey's*	Luncheon with Representative David Hawk & VP JB Pectol to discuss topics relative to the college	-	-	-	60	-	60	3	\$ 20.16	11025-74981
5/20/24	6/4/24	Neighborhood Beer House*	Luncheon with Cocke County Mayor to discuss topics relative to the college	-	-	-	27	-	27	2	\$ 13.50	11025-74981
6/26/24	6/30/24	The Country Club*	Luncheon with 4 local funeral home directions and 5 representatives of the college	-	-	-	149	-	149	9	\$ 16.56	11025-74981
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 2,282</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,484</b>	<b>\$ -</b>	<b>\$ 9,765</b>			

\*Dr. Miksa paid for the meals. This was reimbursing him.

Walters State Community College  
 Schedule C - Other Expenses for the President  
 For the Period July 1, 2023 to June 30, 2024

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
4/18/24	Kelly N Nguyen	President's Outstanding Student Award	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	11050-74790
4/18/24	Mackenzie Allen	Stipend for President's Choice Art Award for artwork displayed in President's office	-	-	-	200	-	200	11050-74790
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>\$ 700</b>	



**Tennessee Board of Regents  
Audit of Chancellor's Expenses  
For the Fiscal Year July 2, 2023 – June 30-2024**

**Review Conducted by  
Volunteer State Community College  
Office of Internal Audit**



1480 Nashville Pike ♦ Gallatin, TN 37066  
(615) 452-8600 ♦ (888) 335-8722  
[www.volstate.edu](http://www.volstate.edu)

October 25, 2024

Audit Committee  
Tennessee Board of Regents  
1 Bridgestone Park, Third Floor  
Nashville, Tennessee 37214

Dear Audit Committee:

Enclosed is the internal audit report of the expenses of the Office of the Chancellor for the Board of Regents for the fiscal year July 1, 2023 to June 30, 2024, 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 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 chancellor 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 Board of Regents personnel during the review.

Sincerely,

A handwritten signature in black ink that reads "Nancy Batson".

Nancy Batson, CPA  
Director of Internal Audit  
Volunteer State Community College

CC: Dr. Flora Tydings, Tennessee Board of Regents Chancellor  
Dr. Alisha Fox, Tennessee Board of Regents Vice Chancellor for Business and Finance  
Mr. Mike Batson, Tennessee Board of Regents Chief Audit Executive

**Tennessee Board of Regents  
Audit of Chancellor’s Expenses  
For the Fiscal Year July 1, 2023 – June 30, 2024**

<b>Chancellor</b>	Dr. Flora Tydings Tennessee Board of Regents	<b>Internal Auditor</b>	Ms. Nancy Batson Volunteer State Community College		
<b>Objectives</b>	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 Chancellor for the fiscal year July 1, 2023 to June 30, 2024; 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 chancellor regardless of the funding source.				
<b>Scope</b>	The audit included all accounts under the direct budgetary control of the chancellor, 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.				
<b>Analysis</b>	The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the chancellor, and (2) salary and benefits and any other operating expenses for the chancellor’s office during the fiscal year ended June 30, 2023:				
		<u><b>Institutional</b></u>	<u><b>Foundation</b></u>	<u><b>External</b></u>	<u><b>Total</b></u>
	Chancellor:				
	Salary and Benefits	\$535,204	\$0	\$0	\$535,204
	Bonus Payments	6,651	0	0	\$6,651
	Discretionary Allowance	12,000	0	0	\$12,000
	Vehicle Allowance	8,400	0	0	\$8,400
	Other Allowances	1,080	0	0	\$1,080
	Salary, Benefits & Other Payments	\$563,335	\$0	\$0	\$563,335
	Travel (Schedule A)	2,172	0	0	\$2,172
	Business Meals and Hospitality (Schedule B)	576	0	0	\$576
	Other Expenses (Schedule C)	0	0	0	\$0
	Chancellor’s Office:				
	Salary and Benefits	136,063	0	0	\$136,063
	Travel	1,799	0	0	\$1,799
	Business Meals and Hospitality	30	0	0	\$30
	Other Expenses	11,718	0	0	\$11,718
	<b>Total Expenses</b>	<u>\$715,693</u>	<u>\$0</u>	<u>\$0</u>	<u>\$715,693</u>

	<p><b>Additional Disclosures:</b></p> <p><b>Bonus Payment.</b> The Board authorized an executive incentive bonus plan. During the period, the chancellor received a performance payment of \$6,651.</p> <p><b>Discretionary Allowance.</b> The chancellor was provided a discretionary spending allowance of \$1,000 per month. Use of the allowance was not included in tests performed during the audit because the chancellor elected for it to be paid as taxable income.</p> <p><b>Vehicle.</b> The chancellor was provided a vehicle allowance of \$700 per month.</p> <p><b>Other Allowance.</b> The chancellor was provided a cell phone allowance of \$90 per month.</p> <p><b>External Sources.</b> This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the chancellor. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p> <p><b>TBR Meeting Expenses.</b> The central office hosted the Tennessee Board of Regents quarterly meeting in December 2023 and March 2024. Expenses for these meetings, totaling \$744.01 and \$1,955.87 respectively, were recorded in the Board Members account and not allocated to the chancellor’s office. These expenses were excluded from the scope of this review.</p>
<b>Results</b>	The report contains no recommendations. Adjustments were made to the expense schedules presented in the report based on audit work results. These adjustments were provided to TBR management.
<b>Conclusion</b>	The objectives of the audit of the expenses of the Office of the Chancellor of the Board of Regents for the fiscal year July 1, 2023 through June 30, 2024 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 chancellor’s office.
<b>Restriction on Use of Report</b>	<i>This report is intended solely for the internal use of 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 TBR Office of System-wide Internal Audit and handled in accordance with policies; however, this report is a matter of public record.</i>

**Tennessee Board of Regents**  
**Summary of the Chancellor's Expenses - Audited**  
**For the Period July 1, 2023 to June 30, 2024**

	Supplemental Schedule	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>Chancellor:</b>							
Salary and Benefits		\$ 535,204					\$ 535,204
Bonus Payments		6,651					6,651
Discretionary Allowance		12,000					12,000
Housing Allowance							0
Vehicle Allowance		8,400					8,400
Other Allowances		1,080					1,080
Salary, Benefits, and Other Payments		\$ 563,335	\$0	\$0	\$0	\$0	\$ 563,335
Travel	Exhibit A	\$ 2,172					\$ 2,172
Business Meals and Hospitality	Exhibit B	576					576
Other Expenses	Exhibit C	0					0
Total Expenses for the Chancellor		\$ 566,083	\$0	\$0	\$0	\$0	\$ 566,083
<b>Chancellor's Office:</b>							
Salary and Benefits (1 FTE)		\$ 136,063					\$ 136,063
Travel		1,799					1,799
Business Meals and Hospitality		30					30
Other Expenses		11,718					11,718
Total Expenses for the Chancellor's Office		\$ 149,610	\$0	\$0	\$0	\$0	\$ 149,610
Total Expenses		\$ 715,693	\$0	\$0	\$0	\$0	\$ 715,693

Bonus Payment: The chancellor received a bonus payment of \$6,651.

Discretionary Allowance: The chancellor received a \$1,000 monthly administrative stipend.

Vehicle Allowance: The chancellor received a \$700 monthly vehicle allowance.

Other Allowances: The chancellor received a \$90 monthly cell phone stipend.

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

**Tennessee Board of Regents**  
**Supplemental Schedule A - Travel Expenses for the Chancellor - Audited**  
**For the Period July 1, 2023 to June 30, 2024**

Departure Date	Return Date	Date Paid	Location	Purpose	Expense Amount				Expense Source				Organization and Account Code		
					Transportation	Lodging	Meals and Incidentals	Other	Chancellor's		External Sources	Total			
									Budgetary Accounts	Foundation				Institutional	Foundation
07/25/23	07/25/23	09/30/23 (1)	Jackson, TN	Meeting with Jackson-area delegates	\$ 88				\$ 88				\$ 88	100000-73100	
09/20/23	09/22/23	11/27/23	Tullahoma, TN	September board meeting		\$ 278			278				\$ 278	100000-73100	
03/22/24	03/22/24	03/31/24 (1)	Elizabethton, TN	TCAT ribbon cuttings	378				378				\$ 378	100000-73100	
03/27/24	03/29/24	05/03/24	Nashville, TN	SOAR at Grand Hyatt		558			558				\$ 558	100000-73100	
05/04/24	05/04/24	05/31/24 (1)	Dyersburg, TN	Commencement address	249				249				\$ 249	100000-73100	
05/15/24	05/15/24	05/15/24	Nashville, TN	Parking at Hilton Garden Inn for the Tennessee College Association				\$ 18	18				\$ 18	100000-73100	
06/05/24	06/05/24	06/21/24	Nashville, TN	Parking at Music City Center for Top Workplace event				10	10				\$ 10	100000-73100	
06/07/24	06/07/24	06/30/24 (1)	Pulaski, TN Hohenwald, TN	TCAT groundbreakings	76				76				\$ 76	100000-73100	
06/12/24	06/14/24	06/21/24 06/25/24	Jackson, TN	Meeting and ribbon cutting at TCAT Stanton and June board meeting at Jackson State			\$ 80		80				\$ 80	100000-73100	
						225			225				\$ 225	100000-73100	
06/24/24	06/25/24	07/25/24	Jackson, TN	TCAT groundbreakings		123	89		212				\$ 212	100000-73100	
Total Travel Expenses for the Chancellor					\$ 791	\$ 1,184	\$ 169	\$ 28	\$ 2,172	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,172	

Note (1): Motor pool mileage allocation recorded monthly.

Note (2): Skills USA provided lodging for the chancellor at the Chattanooga conference on April 15, 2024. There were no travel costs incurred by the chancellor or TBR.



**Tennessee Board of Regents**  
**Supplemental Schedule B - Business Meal and Hospitality Expenses for the Chancellor - Audited**  
**For the Period July 1, 2023 to June 30, 2024**

Event Date	Date Paid	Payee	Description of Event	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	Cost per Person	Organization and Account Code
				Institutional	Foundation	Institutional	Foundation					
10/16/23	11/27/23	Flora Tydings	Lunch meeting with TN	\$	52				\$ 52	2	\$26.00	100000-74501
02/28/24	02/21/24	Whitt's Barbecue Donelson	Lunch hosting for TN regional county mayors		209				\$ 209	14	\$14.93	100000-74501
02/06/24	03/08/24	Flora Tydings	Lunch meeting with the governor at Jackson State Community College		65				\$ 65	4	\$16.25	100000-74501
02/22/24	03/08/24	Flora Tydings	Meeting at TCAT Murfreesboro with the Tennessee Department of Labor and Workforce Development commissioner		26				\$ 26	2	\$13.00	100000-74501
04/19/24	06/21/24	Flora Tydings	Lunch meeting with TBR foundation member		92				\$ 92	4	\$23.00	100000-74501
05/31/24	06/21/24	Flora Tydings	Lunch meeting with TBR foundation member		132				\$ 132	5	\$26.40	100000-74501
Total Business Meal and Hospitality Expenses for the Chancellor				\$	576	\$0	\$0	\$0	\$ 576			

**Tennessee Board of Regents**  
**Supplemental Schedule C - Other Expenses for the Chancellor - Audited**  
**For the Period July 1, 2023 to June 30, 2024**

Date Paid	Payee	Description	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Organization and Account Code
			Institutional	Foundation	Institutional	Foundation			
Total Other Expenses for the Chancellor			\$0	\$0	\$0	\$0	\$0	\$0	

**Cleveland State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 253,736	\$ -	\$ -	\$ -	\$ -	\$ 253,736
Bonus Payments		\$ -	\$ -	\$ -	\$ -	\$ -	-
Discretionary Allowance		\$ 1,000	\$ -	\$ -	\$ -	\$ -	1,000
Housing Allowance		\$ 3,000	\$ -	\$ -	\$ -	\$ -	3,000
Vehicle Allowance		\$ 8,400	\$ -	\$ -	\$ -	\$ -	8,400
Other Allowances		\$ -	\$ -	\$ -	\$ -	\$ -	-
Dr. Stone's Terminal Pay		\$ 88,252					88,252
Salary, Benefits & Other Payments		\$ 354,388	\$ -	\$ -	\$ -	\$ -	354,388
Travel	A	\$ 1,887	\$ -	\$ -	\$ -	\$ -	1,887
Business Meals and Hospitality	B	\$ 5,764	\$ -	\$ -	\$ -	\$ -	5,764
Other Expenses	C	\$ 29,954	\$ -	\$ -	\$ -	\$ -	29,954
<b>Total Expenses for the President</b>		<b>\$ 391,992</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>391,992</b>
<b>President's Office:</b>							
Salary and Benefits (3 FTE)		\$ 180,486	\$ -	\$ -	\$ -	\$ -	180,486
Travel		\$ -	\$ -	\$ -	\$ -	\$ -	-
Business Meals and Hospitality		\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses		\$ 616	\$ -	\$ -	\$ -	\$ -	616
		\$ 181,102	\$ -	\$ -	\$ -	\$ -	181,102
<b>Total Expenses</b>		<b>\$ 573,095</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 573,095</b>

**Additional Disclosures:**

**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, 2023 to June 30, 2024

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			
2/13/24	2/13/24	2/27/24	CSCC Campus	Presidential Interview	\$ 273	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279	100001/73600
2/13/24	2/15/24	2/27/24	CSCC Campus	Presidential Interview	709	-	-	-	-	-	-	-	-	\$ 709	100001/73600
2/12/24	2/14/24	2/14/24	Cleveland, TN	Presidential Interview		129	-	-	-	-	-	-	-	\$ 129	100001/73600
2/12/24	2/14/24	2/14/24	Cleveland, TN	Presidential Interview		129	-	-	-	-	-	-	-	\$ 129	100001/73600
2/13/24	2/15/24	2/16/24	Cleveland, TN	Presidential Interview		258	-	-	-	-	-	-	-	\$ 258	100001/73600
2/14/24	2/16/24	2/18/24	Cleveland, TN	Presidential Interview		258	-	-	-	-	-	-	-	\$ 258	100001/73600
6/13/24	6/14/24	6/16/24	Nashville, TN	TBR Quarterly Board Meeting	-	123	-	-	-	-	-	-	-	\$ 123	100001/73100
<b>Total Travel Expenses for the President</b>					<b>\$ 982</b>	<b>\$ 898</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,887</b>	

Cleveland State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited  
For the Period July 1, 2023 to June 30, 2024

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					
8/28/23	8/28/23	Marco's Pizza	TBR visit with Jon Calisi and IT Team	139.81	-	-	-	-	139.81	14	\$ 9.99	100001/74495
12/11/23	12/12/23	Oren Wooden Apples	Annual All Employee Holiday Lunch	2,700.00	-	-	-	-	2,700.00	180	\$ 15.00	100001/74495
11/29/23	11/30/23	Honey Baked Ham	TCAT Athens/CSCC Leadership Lunch	157.56	-	-	-	-	157.56	11	\$ 14.32	100001/74495
11/16/23	11/17/23	Publix Supermarket	Leadership Cleveland reception on campus	15.96	-	-	-	-	15.96	25	\$ 0.64	100001/74495
10/26/23	11/10/23	Honey Baked Ham	Presidential Search Committee	61.55	-	-	-	-	61.55	5	\$ 12.31	100001/74495
2/22/24	2/27/24	Casandra Hodges	Reimbursement for chicken purchased at Chick-fil-a for staff senate leadership	22.19	-	-	-	-	22.19	10	\$ 2.22	100001/74495
1/4/24	1/5/24	Wm Supercenter	In-service Breakfast	58.78	-	-	-	-	58.78	180	\$ 0.33	100001/74495
1/4/24	1/7/24	Cracker Barrel	In-service Breakfast	90.93	-	-	-	-	90.93	180	\$ 0.51	100001/74495
1/7/24	1/8/24	Wal-Mart	In-service Breakfast	40.60	-	-	-	-	40.60	180	\$ 0.23	100001/74495
2/7/24	2/7/24	Wal-Mart	Wal-Mart Supplies for on-campus interviews	84.51	-	-	-	-	84.51	180	\$ 0.47	100001/74495
2/11/24	2/11/24	Chick-Fil-A	Chick-Fil-A for meeting with Sr. Staff, Faculty & Staff Senate Leaders	25.64	-	-	-	-	25.64	10	\$ 2.56	100001/74495
2/11/24	2/11/24	Chick-Fil-A	Chick-Fil-A meeting with Sr. Staff, Faculty & Staff Senate Leaders	115.27	-	-	-	-	115.27	10	\$ 11.53	100001/74495
2/13/24	2/13/24	Publix Supermarkets	Publix- Snacks for Presidential Search	6.75	-	-	-	-	6.75	3	\$ 2.25	100001/74495
2/15/24	2/15/24	Honey Baked Ham	Honey Baked Ham- Presidential Search- Robert Brandon lunch with Sr.	11.49	-	-	-	-	11.49	6	\$ 1.92	100001/74495
2/15/24	2/15/24	Honey Baked Ham	Honey Baked Ham- Presidential Search- Robert Brandon lunch with	136.34	-	-	-	-	136.34	6	\$ 22.72	100001/74495
2/15/24	2/15/24	Tst* True	Inman Social- Presidential Search- Robert Brandon dinner	213.87	-	-	-	-	213.87	5	\$ 42.77	100001/74495
2/16/24	2/16/24	Tst* True	Inman Social-Presidential Search- Jason Goodner dinner	147.79	-	-	-	-	147.79	5	\$ 29.56	100001/74495
2/18/24	2/18/24	Aubrey's Cleveland	Aubrey's- Presidential Search- lunch with Jana White/Christy Dale	36.00	-	-	-	-	36.00	2	\$ 18.00	100001/74495
2/18/24	2/18/24	Honey Baked Ham P2p	Honey Baked Ham Presidential Search- Andy White lunch with Sr.	169.63	-	-	-	-	169.63	6	\$ 28.27	100001/74495
2/18/24	2/18/24	Tst* True	Inman Social- Presidential Search- Andy White dinner	272.10	-	-	-	-	272.10	6	\$ 45.35	100001/74495
2/14/24	2/16/24	Honey Baked Ham #1636 P2p	Honey Baked Ham- Presidential Search- Jason Goodner lunch with Sr. Leadership	158.14	-	-	-	-	158.14	6	\$ 26.36	100001/74495
4/1/24	3/28/24	Walmart	Water for Dr. White's meet & greet with campus	14.57	-	-	-	-	14.57	60	\$ 0.24	100001/74495
3/1/24	3/3/24	Tazikis Mediterranean Café	Senior Leadership meeting with Dr. White	183.48	-	-	-	-	183.48	8	\$ 22.94	100001/74495
3/25/24	3/27/24	Marco's Pizza	Senior Leadership - Compensation Study	61.36	-	-	-	-	61.36	7	\$ 8.77	100001/74495
4/15/24	4/10/24	Walmart	Cupcakes - Distinguished Award winners reception	63.78	-	-	-	-	63.78	50	\$ 1.28	100001/74495
4/8/24	4/12/24	Jimmy Johns	open communications meeting with Faculty Senate Leadership	176.34	-	-	-	-	176.34	10	\$ 17.63	100001/74495
4/9/24	4/10/24	Honey Baked Ham Company	open communications meeting with Staff Senate Leadership	178.84	-	-	-	-	178.84	10	\$ 17.88	100001/74495
4/8/24	4/9/24	Walmart	open communications meeting with Staff Senate Leadership	3.48	-	-	-	-	3.48	10	\$ 0.35	100001/74495
4/1/24	4/3/24	Publix	Senior Leadership retreat snacks/drinks	56.87	-	-	-	-	56.87	7	\$ 8.12	100001/74495
4/2/24	4/5/24	Panera Bread	Senior Leadership retreat - lunch	101.80	-	-	-	-	101.80	7	\$ 14.54	100001/74495
4/1/24	4/2/24	Walmart	Dr. White's Meet & Greet - cupcakes	39.88	-	-	-	-	39.88	60	\$ 0.66	100001/74495
4/24/24	4/25/24	Town House Bake Shop	Cookies for Admin Professionals Day	53.76	-	-	-	-	53.76	15	\$ 3.58	100001/74495
5/14/24	5/14/24	Publix	Denise Callais' retirement reception - snacks	28.99	-	-	-	-	28.99	45	\$ 0.64	100001/74495
5/14/24	5/15/24	Walmart	Denise Callais' retirement reception - snacks	21.75	-	-	-	-	21.75	45	\$ 0.48	100001/74495
5/22/24	5/22/24	Publix	Orutt Winslow Architects on campus - drinks	7.00	-	-	-	-	7.00	5	\$ 1.40	100001/74495
5/22/24	5/23/24	Honey Baked Ham Company	Orutt Winslow Architects on campus - lunch	57.45	-	-	-	-	57.45	5	\$ 11.49	100001/74495
5/22/24	5/24/24	Honey Baked Ham Company	Orutt Winslow Architects on campus - lunch	23.98	-	-	-	-	23.98	5	\$ 4.80	100001/74495
5/14/24	5/12/24	Walmart	Denise Callais' retirement reception - snacks	25.59	-	-	-	-	25.59	45	\$ 0.57	100001/74495
				-	-	-	-	-	-			
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 5,764</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,764</b>			

**Cleveland State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/20/23	Mitchell Bailey	Consultation	3,200.00	\$ -	\$ -	\$ -	\$ -	\$ 3,200	100001/74490
8/29/23	Staples	Office Supplies	129.89	-	-	-	-	130	100001/74510
8/16/23	Jostens	Doctorate Tassel	157.65	-	-	-	-	158	100001/74530
8/16/23	CDW Government	Ado Acrobat Pro 2020	198.21	-	-	-	-	198	100001/74550
7/28/23	Southern Association of Colleges	Membership Fees	9,254.00	-	-	-	-	9,254	100003/74485
7/28/23	Main Street Cleveland	Membership Fees	225.00	-	-	-	-	225	100003/74485
7/12/23	Chamber of Commerce Monroe County	Membership Fees	250.00	-	-	-	-	250	100003/74485
7/10/23	Communiy College of Appalachia	Membership Fees	750.00	-	-	-	-	750	100003/74485
9/27/23	Cleveland/Bradley Chamber of Commerce	Membership Fees	125.00	-	-	-	-	125	100003/74485
10/16/23	American Association of Community College	Membership Fees	5,116.00	-	-	-	-	5,116	100001/74485
11/2/23	Bradley Chamber Cleveland	Membership Fees	1,350.00	-	-	-	-	1,350	100001/74830
12/12/23	Athens Area Chamber of Commerce	Membership Fees	850.00	-	-	-	-	850	100003/74485
3/26/24	Dockins Graphics	Business Cards	64.10	-	-	-	-	64	100001/74120
2/13/24	Paxton Media Group	Membership Fees	125.00	-	-	-	-	125	100001/74480
2/2/24	Academic Search	Advertisements	2,359.00	-	-	-	-	2,359	100001/74490
1/8/24	Tif*Jimmies Flowers	CSCC Partner, Director of Pie C	65.00	-	-	-	-	65	100001/74490
12/11/24	Wal- Mart	Office Supplies	14.91	-	-	-	-	15	100001/74510
2/22/24	McMinn County Economic	Membership Fees	250.00	-	-	-	-	250	100003/74485
3/19/24	Meigs County-Decatur Chamber of Commerce	Membership Fees	100.00	-	-	-	-	100	100003/74485
1/9/24	Cleveland/Bradley Chamber	Membership Fees	1,750.00	-	-	-	-	1,750	100003/74485
4/4/24	Art Warehouse	Custom Framing	566.62	-	-	-	-	567	100001/74410
4/3/24	Trophies Unlimited	Name Tags	34.00	-	-	-	-	34	100001/74120
5/1/24	Montana Shirt	President's Medallion	125.00	-	-	-	-	125	100001/74120
5/21/24	Carrie Workman	Dr. White Photos	338.00	-	-	-	-	338	100001/74490
3/1/24	Staples	Laser Present Remote	42.99	-	-	-	-	43	100001/74510
4/12/24	Walmart	Command Hangers, Ferns	57.60	-	-	-	-	58	100001/74510
4/14/24	Walmart	Waterglobe	11.62	-	-	-	-	12	100001/74510
3/1/24	Etowah Chamber of Commerce	Membership Fees	300.00	-	-	-	-	300	100003/74485
6/2/24	Staples	Office Supplies	143.97	-	-	-	-	144	100001/74510
4/30/24	SOAR Fees	Registration Fees	2,000.00	-	-	-	-	2,000	100001/73300
<b>Total Other Operating Expenses for the President</b>			<b>\$ 29,954</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,954</b>	

**Columbia State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2023 to June 30,2024**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 310,422	\$ -	\$ -	\$ -	\$ -	\$ 310,422
Bonus Payments		3,066	-	-	-	-	3,066
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		11,400	-	-	-	-	11,400
Vehicle Allowance		-	-	-	-	-	-
Other Allowances		425	-	-	-	-	425
<b>Salary, Benefits &amp; Other Payments</b>		<u>329,313</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>329,313</u>
Travel	A	5,089	-	-	-	-	5,089
Business Meals and Hospitality	B	14,837	-	-	-	-	14,837
Other Expenses	C	7,254	-	-	-	-	7,254
<b>Total Expenses for the President</b>		<u>356,493</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>356,493</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		74,252	-	-	-	-	74,252
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		44,879	1,427	-	-	-	46,306
		<u>119,131</u>	<u>1,427</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,558</u>
<b>Total Expenses</b>		<u>\$ 475,624</u>	<u>\$ 1,427</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 477,051</u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received bonus payment during the period of \$3,066.

**Discretionary Allowance** – The President was provided a discretionary spending allowance of \$4,000 for fiscal year 2023, which were paid as taxable income.

**Housing Allowance** – The President was provided a housing allowance of \$900 per month, which were paid as taxable income.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2015 was \$39,974. 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 a cell phone by the college. The vendor is paid directly by the college and cost totaled \$425 for fiscal year 2024.

*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, 2023 to June 30, 2024

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			
7/13/23	7/13/23	6/5/23	Lawrenceburg, TN	Lawrence Co Chamber meeting	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500	100001-73300
8/15/23	8/15/23	8/7/23	Columbia, TN	Maury Co Chamber - Legislative Lunch	-	-	-	25	25	-	-	-	-	25	100001-73100
9/16/23	9/16/23	9/11/23	Spring Hill, TN	Spring Hill Chamber - Celebrate Spring Hill 2023	-	-	-	125	125	-	-	-	-	125	100001-73100
9/21/23	9/24/23	7/5/23 - 10/9/23	San Diego, CA	Combase	749	906	163	450	2,268	-	-	-	-	2,268	100001-73200
9/28/23	9/28/23	9/25/23	Spring Hill, TN	Spring Hill Chamber - State Legislative Update	-	-	-	25	25	-	-	-	-	25	100001-73100
10/31/23	10/31/23	10/30/23	Columbia, TN	Maury Co Chamber - Breakfast w/ Mayor	-	-	-	25	25	-	-	-	-	25	100001-73100
1/30/24	1/30/24	1/24/24	Columbia, TN	Maury Co Chamber - Annual Meeting	-	-	-	100	100	-	-	-	-	100	100001-73300
2/6/24	2/6/24	2/12/24	Columbia, TN	Maury Co Chamber - State Eggs & Issues	-	-	-	25	25	-	-	-	-	25	100001-73100
3/26/24	3/26/24	2/12/24	Nashville, TN	TCA Annual Meeting	-	-	-	35	35	-	-	-	-	35	100001-73100
3/27/24	3/28/24	4/15/24	Nashville, TN	TBR SOAR 2024	78	327	17	-	422	-	-	-	-	422	100001-73100
4/5/24	4/9/24	1/10/24	Louisville, KY	AACC Meeting	-	-	-	1,120	1,120	-	-	-	-	1,120	100001-73200
5/9/24	5/9/24	6/12/24	Nashville, TN	State Building Commission	37	-	-	-	37	-	-	-	-	37	100001-73100
6/13/24	6/14/24	7/10/24	Jackson, TN	TBR meeting	-	297	-	-	297	-	-	-	-	297	100001-73100
7/22/24	7/22/24	5/28/24	Franklin, TN	State of County: Mayoral Address	-	-	-	85	85	-	-	-	-	85	100001-73100
<b>Total Travel Expenses for the President</b>					<b>\$ 864</b>	<b>\$ 1,530</b>	<b>\$ 180</b>	<b>\$ 2,515</b>	<b>\$ 5,089</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,089</b>	



**Columbia State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30,2024**

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					
7/11/23	7/11/23	Jersey Mikes	Cabinet ACIP meeting	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ 52	7	\$ 7.43	100004-74501
7/13/23	7/12/23	Domino's Pizza	Cabinet ACIP meeting	62	-	-	-	-	62	7	\$ 8.86	100004-74501
7/17/23	7/13/23	Cabin Coffee	Cabinet ACIP meeting	100	-	-	-	-	100	6	\$ 16.67	100004-74501
8/4/23	11/13/23	Graymere	New employee luncheon	112	-	-	-	-	112	8	\$ 14.00	100004-74501
9/1/23	11/13/23	Graymere	New employee luncheon	131	-	-	-	-	131	6	\$ 21.83	100004-74501
9/29/23	10/4/23	McCalister's	PLS Leadership & Kayak Event	164	-	-	-	-	164			103006-74501
9/29/23	10/9/23	Twice Daily	PLS Leadership & Kayak Event	3	-	-	-	-	3			103006-74501
9/29/23	10/11/23	Sam's Club	PLS Leadership & Kayak Event	119	-	-	-	-	119			103006-74501
				286	-	-	-	-	286	13	\$ 22.00	
10/13/23	10/18/23	Cabin Coffee	Leadership meeting	527	-	-	-	-	527	27	\$ 19.52	100004-74501
11/2/23	12/11/23	Domino's Pizza	PLS Leadership - Williamson	61	-	-	-	-	61	7	\$ 8.71	103006-74501
11/3/23	11/1/23	Domino's Pizza	PLS Leadership - Columbia	93	-	-	-	-	93	7	\$ 13.29	103006-74501
12/1/23	11/29/23	Puente Grande	Holiday party	60	-	-	-	-	60			100004-74501
12/1/23	12/1 - 12/20/23	Walmart	Holiday party	175	-	-	-	-	175			100004-74500 & 74501
12/1/23	12/6/23	Cabin Coffee	Holiday party	1,300	-	-	-	-	1,300			100004-74501
12/1/23	12/6/23	Publix	Holiday party	59	-	-	-	-	59			100004-74501
12/1/23	12/11/23	Brooks Grocery	Holiday party	56	-	-	-	-	56			100004-74501
12/1/23	12/13/23	Sam's Club	Holiday party	112	-	-	-	-	112			100004-74500 & 74501
12/1/23	12/18/23	Amazon	Holiday party	48	-	-	-	-	48			100004-74500
12/1/23	12/18/23	Hobby Lobby	Holiday party	89	-	-	-	-	89			100004-74500
12/1/23	2/14/24	Follett	Holiday party	18	-	-	-	-	18			100004-74500
				1,917	-	-	-	-	1,917	125	\$ 15.34	
12/8/23	12/18/23	Cabin Coffee	Interview with Executive Director candidate	25	-	-	-	-	25	3	\$ 8.33	100004-74501
12/15/23	11/20 - 12/15/23	State of TN - Henry Horton	Leadership retreat	1,210	-	-	-	-	1,210	24	\$ 50.42	100004-74501 & & 74630
1/8/24	1/29/24	Cabin Coffee	Warf renovation meeting	60	-	-	-	-	60	6	\$ 10.00	100004-74501
1/26/24	1/31/24	John B. Harrub	Legislative Breakfast	2,860	-	-	-	-	2,860			820048-21000
1/26/24	2/5/24	Jackson Blume, LLC	Legislative Breakfast	608	-	-	-	-	608			820048-21000
1/26/24	3/18/24	Best Cleaners of Columbia	Legislative Breakfast	858	-	-	-	-	858			820048-21000
				4,326	-	-	-	-	4,326	125	\$ 34.61	

**Columbia State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30,2024**

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					
1/30/24	2/5/24	Cabin Coffee	Interview with Executive Director candidate	31	-	-	-	-	31	3	\$ 10.33	100004-74501
2/9/24	2/14/24	Cabin Coffee	Leadership meeting	476	-	-	-	-	476	28	\$ 17.00	100004-74501
2/23/24	3/6/24	Graymere	SGA luncheon	126	-	-	-	-	126	7	\$ 18.00	100004-74501
3/14/24	4/17/24	Graymere	SGA luncheon	37	-	-	-	-	37	2	\$ 18.50	100004-74501
3/22/24	6/6/24	Graymere	PLS Leadership - lunch	422	-	-	-	-	422	11	\$ 38.36	103006-74501
4/19/24	4/29/24	Cabin Coffee	Leadership meeting	543	-	-	-	-	543	28	\$ 19.39	100004-74501
4/26/24	4/23/24	Amazon	Employee awards	46	-	-	-	-	46			
4/26/24	4/29/24	Cabin Coffee	Employee awards	1,860	-	-	-	-	1,860			
4/26/24	5/2/24	Walmart	Employee awards	73	-	-	-	-	73			
				1,979	-	-	-	-	1,979	150	\$ 13.19	100004-74501
5/3/24	6/6/24	Graymere	PLS Leadership - Graduate luncheon	534	-	-	-	-	534	8	\$ 66.75	103006-74501
5/6/24	5/15/24	River Terrace	Academic VP candidate lunch	64	-	-	-	-	64	2	\$ 32.00	100004-74501
5/7/24	5/15/24	River Terrace	Academic VP candidate lunch	87	-	-	-	-	87	2	\$ 43.50	100004-74501
5/8/24	5/15/24	Granite City Brewer	Academic VP candidate lunch	46	-	-	-	-	46	2	\$ 23.00	100004-74501
5/13/24	5/22/24	Cabin Coffee	Academic VP candidate lunch	15	-	-	-	-	15	2	\$ 7.50	100004-74501
5/13/24	6/24/24	River Terrace	Academic VP candidate dinner	73	-	-	-	-	73	2	\$ 36.50	100004-74501
6/3/24	6/10/24	Cabin Coffee	Departmental briefings	91	-	-	-	-	91	7	\$ 13.00	100004-74501
6/6/24	6/12/24	Red Seven Pizza Co.	Departmental briefings	94	-	-	-	-	94	7	\$ 13.43	100004-74501
6/10/24	6/10/24	Jersey Mikes	Departmental briefings	70	-	-	-	-	70	7	\$ 10.00	100004-74501
6/18/24	6/17/24	JJ's Barbeque	Departmental briefings	70	-	-	-	-	70	7	\$ 10.00	100004-74501
Future dates	6/24/24	Walmart	Water/Snacks for Pryor Conference Room	33	-	-	-	-	33	160	\$ 0.21	100004-74501
6/27/24	7/1/24	Southern Tre Steakhouse	SRTC meeting with City Manager	48	-	-	-	-	48	2	\$ 24.00	100004-74501
7/8/24	6/26/24	Sam's Club	Hot Dog Gathering	342	-	-	-	-	342	30	\$ 11.40	103006-74501
8/28-8/29/24	6/20/24	Webstaurant Store Inc.	Weeks of Welcome Breakfast events	694	-	-	-	-	694	560	\$ 1.24	103006-74500 & 74501 (est. headcount)
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 14,837</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,837</b>			

Columbia State Community College  
Schedule C - Other Expenses for the President - Unaudited  
For the Period July 1, 2023 to June 30,2024

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
2/23/24	Havertys	President's office suite furniture	\$ 4,344	\$ -	\$ -	\$ -	\$ -	\$ 4,344	800001-74500
6/17/24	Music City Floor	President's conference room carpet	2,910	-	-	-	-	2,910	800001-74320
<b>Total Other Operating Expenses for the President</b>			<b>\$ 7,254</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,254</b>	

**Dyersburg State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 269,118	\$ -	\$ -	\$ -	\$ -	\$ 269,118
Bonus Payments		2,763	-	-	-	-	2,763
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		11,400	-	-	-	-	11,400
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		840	-	-	-	-	840
<b>Salary, Benefits &amp; Other Payments</b>		<u>296,521</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>296,521</u>
Travel	A	12,094	-	5,700	-	-	17,794
Business Meals and Hospitality	B	19,174	-	-	-	-	19,174
Other Expenses	C	20,574	-	8,967	-	-	29,541
<b>Total Expenses for the President</b>		<u>348,363</u>	<u>-</u>	<u>14,667</u>	<u>-</u>	<u>-</u>	<u>363,031</u>
<b>President's Office:</b>							
Salary and Benefits (xx FTE)		111,895	-	-	-	-	111,895
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		1,658	-	-	-	-	1,658
		<u>113,553</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,553</u>
<b>Total Expenses</b>		<u>\$ 461,916</u>	<u>\$ -</u>	<u>\$ 14,667</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 476,583</u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received a bonus payment during the period of \$ 2,763.00 in July 2023.

**Other Allowances** - The President is provided other spending allowances of \$70.00 per month for cell phone.

**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.*

**Dyersburg State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

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			
09/20/2023	09/22/2023	09/22/2023	Motlow State Community College	Attend TBR Board Meeting at Motlow State CC			\$ 44		\$ 44					\$ 44	100100-73100
09/20/2023	09/22/2023	09/22/2023	Holiday Inn Express, Tullahoma, TN	Attend TBR Board Meeting at Motlow State CC	-	278	-	-	278	-	-	-	-	278	100100-73100
11/09/2023	11/11/2023	07/13/2023	Southwest Airlines flight to Chicago, IL	Attend NCHC Conference in Chicago, IL	140	-	-	-	140	-	-	-	-	140	100100-73200
11/09/2023	11/11/2023	07/13/2023	Southwest Airlines flight to Chicago, IL	Attend NCHC Conference in Chicago, IL	100				100					100	100100-73200
07/14/2023	07/20/2023	08/08/2023	Toronto, Ontario, Canada	Attend AACC Presidents Academy Summer Institute	496		300	263	1,059	-	-	-	-	1,059	100100-73200
07/14/2023	07/20/2023	07/20/2023	The Ritz Canada, Toronto, Ontario, Canada	Attend AACC Presidents Academy Summer Institute		2,010			2,010					2,010	100100-73200
08/18/2023	08/18/2023	08/18/2023	Mileage to TCAT in Newbern	Attend fish fry with DSCC Cabinet, Amy West & Deica Disney in support of TCAT Northwest - mileage in NV1	14				14					14	100100-73300
09/19/2023	09/19/2023	09/19/2023	Dyer Co. Leadership trip to UT Martin (UTM)	Mileage in Freightliner bus for Dyer Co. Leadership to tour and meet at UT Martin	34	-	-	-	34	-	-	-	-	34	100120-73500
11/09/2023	11/11/2023	11/07/2023	Sheraton Grand Chicago Riverwalk, Chicago, IL	Attend 2023 NCHC Annual Conference in Chicago, IL		608			608					608	100100-73200
11/09/2023	11/11/2023	11/17/2023	Chicago, IL	Attend 2023 NCHC Annual Conference in Chicago, IL			198	68	266					266	100100-73200
10/17/2023	10/17/2023	10/17/2023	Dyer Co. Leadership trip for Agriculture Day	Mileage in Ford bus for Dyer Co. Leadership's Agriculture Day	35				35					35	100120-73500
12/05/2023	12/05/2023	12/05/2023	Dyer Co. Leadership trip for Industrial Day	Mileage in Freightliner bus for Dyer Co. Leadership's Industrial Day	12				12					12	100120-73500
03/08/2024	03/11/2024	03/15/2024	Motlow State Community College	Attend Region 7 TCCAA basketball tournament - both DSCC men & women's teams played in the tournament.			89		89					89	100100-73100
04/05/2024	04/09/2024	02/07/2024	Louisville, KY	Registration for Dr. Cook to attend AACC 2024 annual conference				1,050	1,050					1,050	100100-73200
01/23/2024	01/23/2024	01/24/2024	Dyer County area	Mileage in Freightliner bus for Dyer Co. Leadership's Education Day	6				6					6	100120-73300
02/06/2024	02/06/2024	02/06/2024	Nashville, TN	Mileage in Freightliner bus for Dyer Co. Leadership to Legislative Day	128				128					128	100120-73300
03/12/2024	03/12/2024	03/13/2024	Dyer County Schools & TCAT	Mileage in Eagle bus for Dyer Co. Leadership to Dyer Co. Schools & TCAT	11				11					11	100120-73500
03/27/2024	03/29/2024	04/09/2024	Nashville, TN (TBR System Office)	Attend SOAR awards conferences & update meeting for College Presidents at TBR System Office			124		124					124	100100-73100
03/27/2024	03/29/2024	03/29/2024	Grand Hyatt, Broadway, Nashville, TN	Attend SOAR awards conferences & update meeting for College Presidents at TBR System Office		654		120	774					774	100100-73100
03/27/2024	03/29/2024	04/24/2024	Cost of attending SOAR conference transferred by TBR to DSCC	SOAR registration fees & SOAR award finalists hotel room		892		2,000	2,892					2,892	100100-73100
04/03/2024	04/03/2024	04/08/2024	Sam's Club, Jackson, TN	Mileage for Edith's trip to purchase supplies for DSCC's end of semester cookouts	61				61					61	100100-73100
04/11/2024	04/12/2024	04/24/2024	Paris Landing State Park, Paris, TN	Meals & Incidentals - trip to Paris Landing State Park for the Henry County golf tournament			89		89					89	100100-73100

**Dyersburg State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

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												
04/11/2024	04/12/2024	04/12/2024	Paris Landing State Park Lodge, Paris, TN	Overnight stay at Paris Landing State Park Lodge for the Henry County golf tournament		112				112				112	100100-73100									
04/21/2024	04/22/2024	04/22/2024	Hilton Garden Inn, Gallatin, TN	Attend TBR Workforce at Volunteer State Community College		149				149				149	100100-73100									
04/21/2024	04/22/2024	05/02/2024	Volunteer State Community College & Hilton Garden Inn, Gallatin, TN	Meals & Incidentals - trip to Volunteer State for the TBR Workforce Development meeting			89			89				89	100100-73100									
04/06/2024	04/09/2024	04/16/2024	The Omni Louisville Hotel, Louisville, KY	Attend American Association of Community Colleges Annual Meeting in Louisville, KY			210	133		343				343	100100-73200									
04/06/2024	04/09/2024	04/09/2024	The Omni Louisville Hotel, Louisville, KY	Attend American Association of Community Colleges Annual Meeting in Louisville, KY	844					844				844	100100-73200									
05/05/2024	05/10/2024	05/28/2024	Columbia State Community College, Columbia, TN	Attend TCCAA Baseball & Softball tournaments at Columbia State Community College			150			150				150	100100-73300									
04/07/2024	04/08/2024	04/09/2024	The Omni Louisville Hotel, Louisville, KY	Hotel room for Alexis Smith, SOAR award nominee, attend American Association of Community Colleges Annual Meeting in Louisville, KY		424				424				424	100120-73200									
04/07/2024	04/08/2024	04/09/2024	The Omni Louisville Hotel, Louisville, KY	Hotel room for Alexis Smith, SOAR award nominee, attend American Association of Community Colleges Annual Meeting in Louisville, KY		139				139				139	100120-73200									
04/04/2024	04/04/2024	04/04/2024	Weststar - Dyersburg/Dyer County	Mileage on bus - Kent Jetton driver for Weststar - Dyersburg/Dyer County on 04/04/2024	17					17				17	100120-73300									
04/16/2024	04/16/2024	04/16/2024	Leadership Dyer County	Mileage on bus - Kent Jetton driver for Dyer Co. Leadership Healthcare trip on 04/16/2024	4					4				4	100120-73300									
07/14/2024	07/21/2024	05/15/2024	Pellissippi State Community College	Airfare & Program Fee for Dr.Cook for FY24 TnCIS program	1,800			3,900			5,700			5,700	202150-74490									
<b>Total Travel Expenses for the President</b>					<b>\$</b>	<b>3,703</b>	<b>\$</b>	<b>5,266</b>	<b>\$</b>	<b>1,290</b>	<b>\$</b>	<b>7,535</b>	<b>\$</b>	<b>12,094</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>5,700</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>17,794</b>

**Dyersburg State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

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					
08/31/2023	08/31/2023	Walmart	Paper plates for meetings in President's office	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15	20	\$ 0.76	100100-74503
08/31/2023	08/31/2023	Walmart	Coca-colas for meetings in President's office	20	-	-	-	-	20	20	\$ 1.00	100100-74509
07/27/2023	07/27/2023	Walmart	Coca-colas & bottled water for meetings in President's office	30	-	-	-	-	30	30	\$ 1.01	100100-74509
08/10/2023	08/10/2023	Express Donut	Meeting with in President's Conference room regarding Engineering Systems Technology program	10	-	-	-	-	10	6	\$ 1.74	100100-74509
08/14/2023	08/18/2023	The Willow Tree	Catered lunch for Fall Update on 08/14/2023	1,390	-	-	-	-	1,390	220	\$ 6.32	100100-74509
09/05/2023	09/05/2023	The Blacksmith - Dyersburg	Lunch with donors on 09/5/2023	111	-	-	-	-	111	4	\$ 27.65	100100-74509
09/01/2023	09/01/2023	Moustos - Paris	Lunch to build relationships with prospective Foundation board members in Henry County	91	-	-	-	-	91	4	\$ 22.82	100100-74509
09/14/2023	09/14/2023	Walmart	Fruit & Coffee for Staff Roundtable Breakfast meeting in President's conference room	30	-	-	-	-	30	10	\$ 3.01	100120-74509
09/15/2023	09/15/2023	Express Donut	Donuts for Staff Roundtable meeting in President's conference room	23	-	-	-	-	23	10	\$ 2.26	100120-74509
09/15/2023	09/25/2023	A-May-Zing Catering (Felecia M. Smith)	Faculty Round Table lunch in President's conference room	84	-	-	-	-	84	6	\$ 14.00	100120-74509
10/17/2023	10/17/2023	Express Donuts	Two dozen donuts for Master Planning meeting	21					21	12	\$ 1.74	100100-74509
10/17/2023	10/17/2023	Walmart	Coffee & candy for meetings in President's office	37					37	25	\$ 1.48	100100-74509
10/18/2023	10/18/2023	Rafferty's	Lunch with JSCC's president, Dr. Rothstein	45					45	2	\$ 22.37	100100-74509
10/13/2023	10/13/2023	Walmart	Beverages & fruit tray for Faculty Roundtable luncheon	33					33	8	\$ 4.14	100120-74509
10/13/2023	10/13/2023	Chick Fil A	Refreshments for Faculty Roundtable luncheon	45					45	8	\$ 5.63	100120-74509
10/13/2023	10/18/2023	Felecia M. Smith (A-May-Zing Catering)	Catering lunch for Faculty Roundtable	112					112	8	\$ 14.00	100120-74509
11/14 /2023	10/26/23	Walmart	Food products for meetings in President's office (SACSCoC & Faculty Roundtable)	63					63	30	\$ 2.10	100120-74509
11/17/2023												
11/08/2023	11/08/2023	Margaritas Mexican Restaurant	Lunch to discuss planned gift with Speaker Emeritus Jimmy Naifeh	42					42	3	\$ 14.07	100120-74509
11/17/2023	11/17/2023	Dunkin Donuts	Food for President's Roundtable breakfast	18					18	8	\$ 2.25	100120-74509
11/17/2023	11/17/2023	Walmart	Food for President's Roundtable breakfast	23					23	8	\$ 2.82	100120-74509
11/17/2023	11/17/2023	Green Frog Coffee	Coffee for fundraising meeting	11					11	3	\$ 3.68	100120-74509

**Dyersburg State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

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					
12/13/2023	12/13/2023	Coffee Shop, Brownsville	Coffee for meeting re: educational facility in Haywood County	17					17	3	\$ 5.50	100120-74509
12/12/2023	12/12/2023	J. Alexander's	Planned giving meeting with Philip & Tina Morris (donors), Dr. Karen Bowyer & Dr. Cook	41					41	4	\$ 10.17	100120-74509
12/12/2023	12/12/2023	J. Alexander's	Planned giving meeting with Ken & Mona Leeth (donors), Dr. Karen Bowyer & Dr. Cook	113					113	4	\$ 28.29	100120-74509
12/02/2023	12/02/2023	Livingston's	Lunch meeting re: Haywood County Tech Site	49					49	4	\$ 12.29	100120-74509
12/01/2023	12/08/2023	The Willow Tree	DSCC Christmas luncheon for Faculty & Staff	4,050					4,050	225	\$ 18.00	100120-74509
11/17/2023	11/29/2023	Felecia M. Smith (A-May-Zing Catering)	Catering lunch for Faculty Roundtable	84					84	6	\$ 14.00	100120-74509
12/04/2023	12/04/2023	Los Portales	Planned giving lunch meeting with donor	49					49	3	\$ 16.20	100120-74509
12/02/2023	12/03/2023	Kroger	Water for Memphis Symphony Christmas performance/concert	30					30	25	\$ 1.20	100130-74509
10/17/2023	11/01/2023	The Willow Tree	Catering Donor Appreciation luncheon	494					494	22	\$ 22.45	100130-74509
02/23/2024	02/23/2024	Moustos - Dyersburg	Lunch with Dr. McCormick (TBR), Dr. Walker, Mr. Chase, Edith Carlton & Dr. Cook	159					159	5	\$ 31.80	100100-74509
02/15/2024	02/15/2024	Walmart	Can drinks (Coca-Cola) for the meetings in the President's office	12					12	30	\$ 0.40	100100-74509
03/04/2024	03/04/2024	Walmart	Can drinks (Coca-Cola) for the meetings in the President's office	12					12	30	\$ 0.40	100100-74509
01/08/2024	01/14/2024	The Willow Tree	Catering employee update luncheon	4,169					4,169	220	\$ 18.95	100120-74509
01/23/2024	01/22/2024	Walmart	Refreshments for DSCC Master Planning meeting with Art Lidsky	35					35	10	\$ 3.49	100120-74509
01/22/2024	01/29/2024	Dyersburg/Dyer Co. Chamber of Commerce	Dr. Cook attended 2024 Board of Directors' annual lunch	145					145	1	\$ 145.00	100120-74509
02/09/2024	02/08/2024	Walmart	Fruit for President's Roundtable Breakfast	17					17	7	\$ 2.40	100120-74509
02/09/2024	02/08/2024	Walmart	Juice for President's Roundtable Breakfast	3					3	7	\$ 0.50	100120-74509
02/09/2024	02/16/2024	A-May-Zing Catering (Felecia M. Smith)	Catering of lunch at Faculty Roundtable meeting	98					98	7	\$ 14.00	100120-74509
03/22/2024	03/26/2024	The Willow Tree	Catering for Spring Strategic Planning and Employee Recognition luncheon	3,669					3,669	230	\$ 15.95	100120-74509
01/12/2024	01/29/2024	A-May-Zing Catering (Felecia M. Smith)	Catering Martin Luther King Jr luncheon	1,292					1,292	76	\$ 17.00	100130-74509



**Dyersburg State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

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					
02/23/2024	03/11/2024	A-May-Zing Catering (Felecia M. Smith)	Catering Legislative luncheon at DSCC's Learning Resource Center	300					300	20	\$ 15.00	100130-74509
04/19/2024	03/27/2024	Lowe's	Charcoal for cookout for Enrollment lunch/celebration	69					69	150	\$ 0.46	100130-74509
04/17/2024	04/17/2024	Walmart	Refreshments for meetings in President's office /conference room	46					46	30	\$ 1.52	100100-74509
05/14/2024	05/14/2024	Walmart	Paper plates & cups for meetings in President's office	14					14	30	\$ 0.46	100100-74503
05/14/2024	05/14/2024	Walmart	Canned drinks for meetings in President's office	8					8	30	\$ 0.25	100100-74509
05/30/2024	06/03/2024	Petty cash reimb. Edith Carlton	Grape Juice & ginger ale for the punch for Horace Chase's going away reception	13					13	50	\$ 0.27	100100-74509
05/30/2024	05/30/2024	Kroger	Cake for Horace Chase's going away reception	67					67	50	\$ 1.34	100100-74509
05/30/2024	05/30/2024	Moustos	Farewell dinner for Horace Chase	126					126	5	\$ 25.24	100100-74509
06/17/2024	06/24/2024	Back Yard Bar-Be-Cue/Charleston Catering	Brownsville Joint Education Committee Meeting	206					206	20	\$ 10.32	100100-74509
04/01/2024	04/02/2024	Walmart	Refreshments for the math contest	59					59	50	\$ 1.18	100120-74509
04/02/2024	04/02/2024	Green Frog Coffee	Lunch during budget meeting - finalizing budget priorities	69					69	6	\$ 11.45	100120-74509
04/05/2024	04/24/2024	Felecia M. Smith (A-May-Zing Catering)	Breakfast for the President's roundtable meeting	210					210	15	\$ 14.00	100120-74509
04/24/2024	04/24/2024	Walmart	Refreshments for Staff Roundtable Breakfast with the President	20					20	13	\$ 1.51	100120-74509
04/26/2024	04/26/2024	Dunkin Donuts	Donuts for the President's roundtable meeting	29					29	15	\$ 1.90	100120-74509
04/26/2024	05/07/2024	Felecia M. Smith (A-May-Zing Catering)	Lunch for the Faculty roundtable meeting with the President	98					98	7	\$ 14.00	100120-74509
04/19/2024	04/23/2024	Coca-Cola	Drinks for enrollment celebrations	81					81	144	\$ 0.56	100130-74509
04/05/2024	04/04/2024	Sam's Club	Food for End of Semester Celebration Cookouts	669					669	200	\$ 3.34	100130-74509
04/05/2024	04/04/2024	Sam's Club	Paper products for end of semester celebrations/cookouts	64					64	200	\$ 0.32	100130-74980
04/05/2024	04/04/2024	Walmart	Tomatoes for end of semester celebrations/cookouts	7					7	200	\$ 0.03	100130-74509
04/05/2024	04/05/2024	Walmart	Pans for end of semester celebrations/cookouts	5					5	200	\$ 0.03	100130-74980
04/03/2024	04/04/2024	Walmart	Gloves for end of semester celebrations/cookouts	1					1	200	\$ 0.01	100130-74980
04/19/2024	04/18/2024	Sam's Club	Buns for Enrollment celebration/cookout	70					70	200	\$ 0.35	100130-74980

Dyersburg State Community College  
 Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited  
 For the Period July 1, 2023 to June 30, 2024

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					
04/19/2024	04/17/2024	Walmart	Tomatoes, lettuce & buns for Enrollment celebration cookout at Dyersburg campus	40					40	200	\$ 0.20	100130-74980
04/19/2024	04/17/2024	Walmart	Pans for end of semester celebrations/cookouts	11					11	200	\$ 0.05	100130-74980
05/28/2024	05/28/2024	The Blacksmith - Dyersburg	Business lunch - DSCC Donor Mr. Bob Kirk, Dr. Cook and Dr. Bowyer	102					102	3	\$ 33.95	100130-74509
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 19,174</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,174</b>			

**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
08/01/2023	Pay.Gov (online payment)	Certification for Henry County Center with School Certification Branch	\$ 655	\$ -	\$ -	\$ -	\$ -	\$ 655	100100-74480
07/01/2023	American Association of Community Colleges	Annual Membership Dues - Institutional Member & President's Academy Fee	2,154	-	-	-	-	2,154	100100-74480
07/06/2023	Southern Association of Colleges with Associate Degrees (SACAD)	Annual Membership Dues - Southern Association of Colleges with Associate Degrees	150	-	-	-	-	150	100100-74480
01/11/2024	Gieske Woodworks	Custom Christmas ornaments, 4 inches on 1/8 inch birch wood (qtr of 500)	1,790					1,790	100120-74490
09/15/2023	4Imprint	Full Color Sticker by the Roll - 2" circle	333	-	-	-	-	333	100100-74980
08/04/2023	Northwest Workforce Board	Career Coach annual fee	2,940	-	-	-	-	2,940	100120-74430
07/20/2023	The University of Texas at Austin	Annual membership dues for NISOD (National Institute for Staff & Organizational Development)	-	-	1,200	-	-	1,200	200160-74480
07/02/2023	Crockett County Chamber of Commerce	Annual chamber investment/dues	-	-	175	-	-	175	400100-74480
07/18/2023	Obion County Chamber of Commerce	Annual chamber membership	-	-	200	-	-	200	400100-74480
08/14/2023	Paris-Henry County Chamber of Commerce	Annual chamber membership dues	-	-	74	-	-	74	400100-74480
07/12/2023	Weakley County Chamber of Commerce	Annual chamber investment/membership	-	-	200	-	-	200	400100-74480
10/27/2023	4Imprint	50 glass sets, set-up charge & freight	672					672	100100-74470
10/18/2023	American Association of Community Colleges	Institutional membership for 2024 & President's Academy fee for 2024	4,370					4,370	100100-74480
10/18/2023	National Collegiate Honors Council for Community Colleges	Institutional membership for 2024 (two year college)	550					550	100100-74480
10/09/2023	Hobby Lobby	Custom print framing and other frames	84					84	100100-74490
10/23/2023	Hobby Lobby	4 prints of the College -custom matted & framed	207					207	100100-74490
01/11/2024	Dyersburg Trophy	5 American Walnut hand rubbed perpetual plaques	3,475					3,475	100120-74490
11/09/2023	Insight Public Sector	Adobe Pro for Edith	17					17	100100-74502

**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
10/03/2023	Gallatin, Flowers Gallatin, TN	Flowers for funeral of president of Volunteer State (Dr. Montague)	149					149	100100-74980
11/28/2023	Sucker Punch Sign & Graphics	Christmas Banner (1' * 3')	15					15	100100-74980
10/31/2023	Crockett County Chamber of Commerce	Sponsorship for Brigham Scallion to participate in Crockett County Leadership	400					400	100120-74480
10/26/2023	Wal-Mart	Paper products/supplies for the President's office	23					23	100120-74503
11/15/2023	Brownsville- Haywood County Chamber of Commerce	Chamber Dues - August 2023 thru July 2024	-		60			60	400100-74480
01/23/2024	Walgreen's	Printing of the Cabinet mission statement	26					26	100100-74470
02/16/2024	Tennessee College Association	Annual Dues for Institutional Membership.	100					100	100100-74480
02/16/2024	Tennessee College Association	Registration for Annual Meeting in March 2024	35					35	100100-74480
02/26/2024	Discovery Park of America	Ticket for Dr. Bowyer as DSCC's representative to the 2024 Kirkland awards ceremony	150					150	100100-74480
02/09/2024	Hobby Lobby	Custom framing (4 frames)	170					170	100100-74490
03/15/2024	Paris Florist	Plant for Foundation Board Member, John Penn Ridgeway, due to the death of his father	56					56	100100-74980
01/18/2024	Start to Finish Automotive	Window tint for the Eller Building windows	1,300					1,300	100100-74980
01/26/2024	Dyersburg Trophy	Name tags for Dr. Cook & Edith	38					38	100100-74500
02/15/2024	Walmart	Paper products/supplies for meetings in the President's office/conference room	30					30	100100-74503
01/18/2024	Dyersburg/Dyer Co. Chamber of Commerce	Annual membership dues (Jan. 2024 - Dec. 2024)			200			200	400100-74480
01/18/2024	SACSCOC	Review of Substantive Change Prospectus Fee			500			500	200200-74480
02/29/2024	SACSCOC	Substantive Change committee site visit & administrative fee of \$2,000			6,358			6,358	200200-74480
04/03/2024	Sam's Club	Annual membership fee to Sam's Club	80					80	100100-74480

**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
06/11/2024	Blossoms Flowers & Gifts	Flowers to Melissa Koffman on her acceptance of the Interim VP for Finance & Admin Services	53					53	100100-74980
06/25/2024	Blossoms Flowers & Gifts	Floral wreath for Sandra Rockett's husband's funeral service	60					60	100100-74980
05/28/2024	Dyersburg/Dyer Co. Chamber of Commerce	Sponsor Dyer Co. Leadership's 2024 project	150					150	100120-74470
05/07/2024	Dyersburg Trophy	4 plaques for DSCC 2023/24 retirees	300					300	100120-74490
04/30/2024	The Mustard Company Store	Gift for Chancellor Tydings - speaker at DSCC's commencement	19					19	100130-74980
06/13/2024	DSCC Petty Cash	Reimburse Edith Carlton for framework by Hobby Lobby - Judy Long day	24					24	100130-74980
<b>Total Other Operating Expenses for the President</b>			<b>\$ 20,574</b>	<b>\$ -</b>	<b>\$ 8,967</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,541</b>	

**Jackson State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2023 to June 30,2024**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 179,685	\$ -	\$ -	\$ -	\$ -	\$ 179,685
Bonus Payments			-	-	-	-	-
Discretionary Allowance		23,055	-	-	-	-	23,055
Housing Allowance		8,700	-	-	-	-	8,700
Vehicle Allowance		6,300	-	-	-	-	6,300
Other Allowances		5,200	-	-	-	-	5,200
Salary, Benefits & Other Payments		<u>222,940</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>222,940</u>
Travel	A	8,171	-	-	-	-	8,171
Business Meals and Hospitality	B	10,985	-	-	-	-	10,985
Other Expenses	C		-	-	-	-	-
Total Expenses for the President		<u>242,096</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>242,096</u>
President's Office:							
Salary and Benefits (xx FTE)		106,170	-	-	-	-	106,170
Travel			-	-	-	-	-
Business Meals and Hospitality			-	-	-	-	-
Other Expenses		2,822	-	-	-	-	2,822
		<u>108,992</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,992</u>
Total Expenses		<u>\$ 351,088</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 351,088</u>

**Additional Disclosures:**

**Housing** - The President was provided a housing allowance of \$900.00 per month.

**Vehicle** - The President was provided a vehicle allowance of \$700.00 per month.

**Other Allowances** - The President was provided other spending allowances of \$100.00 a month for cell phone and \$333.33 per month for administrative 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.*

Jackson State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2023 to June 30, 2024

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			
5/31/23	6/1/23	9/22/23	Overpayment for lodging		\$ -	\$ (159)	\$ -	\$ -	\$ (159)	\$ -	\$ -	\$ -	\$ -	\$ (159)	110001-73150
7/10/23	8/15/23	8/30/23	Nashville to Jackson	Interim president's travel	672	-	-	-	672	-	-	-	-	672	110001-73150
10/29/23	11/1/23	11/2/23	NACCA National Conference	Training	-	-	-	1,349	1,349	-	-	-	-	1,349	
11/29/23	11/23/23	12/19/23	Jackson to Hardin County Ctr.	Welcome Reception and Ribbon Cutting	69	-	-	-	69	-	-	-	-	69	100010-73150
12/7/23	12/7/23	12/19/20	Jackson to Gibson County Ctr	Welcome Reception and Ribbon Cutting	29	-	-	-	29	-	-	-	-	29	100010-73150
4/6/24	4/9/24	4/25/24	AACC Conference	Training	-	-	-	-	511	-	-	-	-	511	100010-73200
5/20/24	5/20/24	5/20/24	Pellissippi State CC	Program Fee and Airfare	1,800	-	512	3,900	5,700	-	-	-	-	5,700	100010-73200
<b>Total Travel Expenses for the President</b>					<b>\$ 2,570</b>	<b>\$ 353</b>	<b>\$ -</b>	<b>\$ 5,249</b>	<b>\$ 8,171</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,171</b>	

**Jackson State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30,2024**

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					
9/25/23	3/12/23	Walmart	Convocation	12					12	100	\$ 0.12	110001-74503
9/25/23	3/12/24	Dollar Tree	Convocation	9					9	100	0.09	110000-74503
10/12/23	11/22/23	US Bank - Sam's Club	Welcome Reception for Dr. Rothstein - water and plates used at all welcome receptions	39						175	\$ -	110001-74503
10/12/23	11/15/23	Gourmet Your Way	Welcome Reception for Dr Rothstein - Main Campus	2,340					2,340	175	\$ 13.37	110001-74503
10/12/23	11/22/23	US Bank - Kroger	Welcome Reception for Dr Rothstein - Main Campus	50					50	175	\$ 0.29	110001-74503
10/12/23	11/22/23	US Bank - Eric's Rentals	Welcome Reception for Dr Rothstein - Main Campus	78					78	175	\$ 0.45	110001-74503
10/18/23	10/24/23	Jamie's Catering	Coffee Bar at Dr. Rothstein's Welcome Reception - Lexington	100					100	60	\$ 1.67	110001-74503
10/18/23	10/31/23	Walmart	Welcome Reception for Dr. Rothstein in Henderson County/Lexington	46					46	60	\$ 0.77	110001-74503
11/29/23	11/29/23	The Ham Store	Planning meeting for new workforce building	136					136	10	\$ 13.65	110001-74503
11/29/23	12/5/23	Janice Rhodes	Reimbursement for coffee for 11/29/23 Presidents Welcome Reception	28					28	40	\$ 0.69	110001-74503
11/29/23	12/5/23	Twin Oaks Family Dining	Welcome Reception for Dr. Rothstein in Hardin County with JSCC service area.	125					125	50	\$ 2.50	110001-74503
11/29/29	12/7/23	Woodstock Bake Shop	Welcome Reception for Dr. Rothstein in Hardin County with JSCC service area.	300					300	50	\$ 6.00	110001-74503
12/8/23	12/12/23	Double Tree Hotel	Staff holiday dinner	3,344					3,344	152	\$ 22.00	110001-74503
12/8/23	12/20/23	Heather Freeman	Reimbursement for supplies for Legislative breakfast 12/8/23 and Gibson County Ribbon cutting for Dr. Rothstein's welcome reception 12/07/23	160					160	18	\$ 8.88	110001-74503
12/8/23	12/12/23	Gourmet Your Way	Legislative Event	605					605	18	\$ 33.61	110001-74503
11/8/23	12/31/23	Pizza Hut	Site Visit - Gibson County	89					89	10	\$ 8.90	110001-74503
11/8/23	12/31/23	Sally's Diner	Site Visit - Gibson County	42					42	4	\$ 10.38	110001-74503
12/7/23	1/31/24	Blacksmith	Interview -VPSS Candidates	38.25					38.25	2	19.125	100010-74503
12/11/23	1/31/24	Blacksmith	Interview -VPSS Candidates	71.5					71.5	2	35.75	100010-74503
1/9/24	9/25/23	Dollar Tree & Sam's Club	Convocation	83					83.00	100	0.83	110001-74503
1/9/24	1/9/24	Jason's Deli	Inservice	1073.5					1,073.50	399	2.69	110001-74503
1/9/24	1/9/24	Jason's Deli	Inservice	110.54					110.54	399	0.28	110001-74503
1/9/24	1/9/24	US Bank - Jason's Deli, Kroger & Walmart	Spring 2024 in Service	1050	0	0	0	0	1,050.00	399	2.63	110001-74830
2/9/24	2/29/24	Jackson Chamber of Commerce	Chamber Meeting	20	0	0	0	0	20	50	0.4	110001-74503
2/9/24	2/29/24	The Ham Store	Workforce Meeting - Design Team and Jackson Chamber	372.11	0	0	0	0	372.11	29	12.831379	110001-74503
2/29/24	2/27/24	Dollar General	Swag Meeting	10.5					10.5	15	0.7	110001-74503



Jackson State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited  
For the Period July 1, 2023 to June 30,2024

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					
3/26/24	2/16/24	Tennessee College Association	Meeting Registration	70	0	0	0	0	70	2	35	100010-73100
4/17/24	4/17/24	Humbolt Chamber of Commerce	Governors Luncheon	82.92					82.92	4	20.73	100010-74503
4/25/24	4/25/24	AACC Conference	Training	521.76					521.76	1	521.76	100010-74830
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 10,985</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,985</b>			

Jackson State Community College  
 Schedule C - Other Expenses for the President - Unaudited  
 For the Period July 1, 2023 to June 30,2024

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Operating Expenses for the President			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**Nashville State Community College  
Summary of the President's Expenses - Unaudited  
For the Period July 1, 2023 to June 30, 2024**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 345,147	\$ -	\$ -	\$ -	\$ -	\$ 345,147
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		11,400	-	-	-	-	11,400
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>368,947</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>368,947</u>
Travel	A	9,227	-	908	-	-	10,135
Business Meals and Hospitality	B	119	-	397	-	-	516
Other Expenses	C	752	-	41,942	-	-	42,694
<b>Total Expenses for the President</b>		<u>379,045</u>	<u>-</u>	<u>43,247</u>	<u>-</u>	<u>-</u>	<u>422,292</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		135,174	-	-	-	-	135,174
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	42	-	-	42
Other Expenses		4,155	-	495	-	-	4,650
		<u>139,329</u>	<u>-</u>	<u>537</u>	<u>-</u>	<u>-</u>	<u>139,866</u>
<b>Total Expenses</b>		<u>\$ 518,374</u>	<u>\$ -</u>	<u>\$ 43,784</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 562,158</u>

**Additional Disclosures:**

**Housing** - The President is provided the use of a residence. Costs to maintain the home are paid by the college of \$2,700.00 quarterly and totaled \$5,400.00 (Organization Code 11000) for the first two periods; however, the housing allowance was increased in the 3rd quarter to \$3,000.00 per quarter, so the cumulative total is \$11,400.00.

**Vehicle** - The President is provided an Auto Allowance paid by the college of \$2,100.00 quarterly and totaled \$8,400.00 (Organization Code 11000) for the period.

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

**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 A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2023 to June 30, 2024

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			
9/21/23	9/23/23	7/20/23	San Diego, CA	COMBASE Conference - Travel	\$ 398	\$ -	\$ -	\$ -	\$ 398	\$ -	\$ -	\$ -	\$ -	\$ 398	11000-73200
9/21/23	9/23/23	7/20/23	San Diego, CA	COMBASE Conference - Registration	-	-	-	450	450	-	-	-	-	450	11000-73200
1/9/24	1/9/24	12/7/23	Clarksville, TN	Mayor's Power Breakfast - Clarksville Area Chamber of Commerce	-	-	50	-	50	-	-	-	-	50	11000-73100
2/19/24	2/21/24	12/6/23	Orlando, FL	ATD Conference Registration Fee	-	-	-	716	716	-	-	-	-	716	11000-73200
2/19/24	2/21/24	2/29/24	Orlando, FL	ATD Conference	-	560	132	-	692	-	-	-	-	692	11000-73200
2/22/24	2/22/24	2/1/24	Nashville, TN	Urban League of Middle Tennessee - 2024 EOD Luncheon	-	-	200	-	200	-	-	-	-	200	11000-73100
2/26/24	2/26/24	1/26/24	Nashville, TN	Nashville Business Journal - Mentoring Monday Registration - Belmont	-	-	50	-	50	-	-	-	-	50	11000-73100
4/5/24	4/9/24	12/7/23	Louisville, KY	AACC 2024 Conference	-	-	-	1,020	1,020	-	-	-	-	1,020	11000-73200
4/7/24	4/9/24	4/18/24	Louisville, KY	104th AACC Annual Conference	-	1,031	202	-	1,233	-	-	-	-	1,233	11000-73200
4/10/24	4/12/24	4/18/24	Nashville, TN	Travel for Interview of VPSCA Candidate from Myrtle Beach, SC to Nashville, TN (Alexis Pope)	499	272	137	-	-	-	908	-	-	908	50009-73200
4/23/24	4/23/24	2/15/24	Nashville, TN	TCA Annual Meeting Registration at Hilton Garden Inn Vanderbilt Nashville	-	-	-	35	35	-	-	-	-	35	11000-73100
4/24/24	4/26/24	12/7/23	Phoenix, AZ	Nashville Chamber of Commerce - Leadership Study Mission	-	-	-	3,500	3,500	-	-	-	-	3,500	11000-73200
6/4/24	6/4/24	4/18/24	Clarksville, TN	Clarksville Chamber of Commerce Annual Gala Registration	-	-	-	80	80	-	-	-	-	80	11000-73100
6/12/24	6/14/24	6/20/24	Jackson, TN	TBR Quarterly Board Meeting	-	246	-	-	246	-	-	-	-	246	11000-73100
6/18/24	6/18/24	6/6/24	Dickson, TN	Dickson Chamber of Commerce Banquet Registration	-	-	-	50	50	-	-	-	-	50	11000-73100
6/25/24	6/28/24	3/21/24	Boston, MA	YALP Harvard Conference	508	-	-	-	508	-	-	-	-	508	11000-73200
					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
<b>Total Travel Expenses for the President</b>					<b>\$ 1,405</b>	<b>\$ 2,109</b>	<b>\$ 770</b>	<b>\$ 5,851</b>	<b>\$ 9,227</b>	<b>\$ -</b>	<b>\$ 908</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,135</b>	

Nashville State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited  
For the Period July 1, 2023 to June 30, 2024

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					
8/7/23	1/10/24	Amazon	Skinny Pop Popcorn Snack Bags for President's Welcome	23	-	-	-	-	23	30	\$ 0.77	11000-74981
2/12/24	2/15/24	Staples Advantage	Back to School Peppermints for President's Guests	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ 17	34	\$ 0.49	11000-74981
2/12/24	2/29/24	Amazon	Snack Factory Pretzel Crisps Variety Pack for President's Welcome Bags	43	-	-	-	-	43	50	\$ 0.86	11000-74981
2/12/24	3/7/24	Amazon	KIND Thins Variety Pack for President's Welcome Bags	14	-	-	-	-	14	20	\$ 0.69	11000-74981
2/12/24	3/7/24	Amazon	Skinny Pop Popcorn Snack Bags for President's Welcome	22	-	-	-	-	22	40	\$ 0.56	11000-74981
4/9/24	4/9/24	Thistle Farms Café	Senior Staff Lunch with VPSA Candidate	-	-	46	-	-	46	3	\$ 15.33	11012-74981
4/18/24	5/23/24	Natalie Olsen	Retirement Celebration Party Supplies	-	-	163	-	-	163	70	\$ 2.34	11012-74981
4/18/24	4/9/24	Publix	Snacks/Party Trays for Retirement Celebration	-	-	144	-	-	144	70	\$ 2.06	11012-74981
6/10/24	6/20/24	Amazon	OREO Chocolate Sandwich Cookies & Snack Factory Pretzel Crisps for President's Welcome Bags	-	-	43	-	-	43	40	\$ 1.08	5000-74981
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 119</b>	<b>\$ -</b>	<b>\$ 397</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 516</b>			

**Nashville State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/10/23	Verizon	monthly cell phone service	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ 62	11000-74210
9/7/23	Verizon	monthly cell phone service	58	-	-	-	-	58	11000-74210
9/21/23	Vincent Windrow	Consultant - Phase 2 BMSI	-	-	3,500	-	-	3,500	28002-74490
9/28/23	Verizon	monthly cell phone service	58	-	-	-	-	58	11000-74120
10/19/23	YMG Enterprises, LLC	Supervisor Leadership Coaching	-	-	1,750	-	-	1,750	28002-74490
10/26/23	Vincent Windrow	Consultant - Phase 2 BMSI	-	-	1,500	-	-	1,500	28002-74490
11/2/23	Verizon	monthly cell phone service	58	-	-	-	-	58	11000-74210
11/9/23	American Association of Community Colleges	annual membership dues	-	-	12,440	-	-	12,440	50003-74480
11/28/23	Jobs for the Future, Inc.	community college workforce consortium membership	-	-	2,500	-	-	2,500	50003-74480
12/7/23	Verizon	monthly cell phone service	58	-	-	-	-	58	11000-74210
1/4/24	Verizon	monthly cell phone service	58	-	-	-	-	58	11000-74210
1/4/24	YMG Enterprises, LLC	Supervisor Leadership Coaching	-	-	1,750	-	-	1,750	28002-74490
1/4/24	YMG Enterprises, LLC	Supervisor Leadership Coaching	-	-	7,000	-	-	7,000	28002-74490
2/1/24	Verizon	monthly cell phone service	58	-	-	-	-	58	11000-74210
2/15/24	YMG Enterprises, LLC	Supervisor Leadership Coaching	-	-	1,750	-	-	1,750	28002-74490
3/7/24	Verizon	monthly cell phone service	58	-	-	-	-	58	11000-74210
4/4/24	Verizon	monthly cell phone service	58	-	-	-	-	58	11000-74210
5/9/24	Verizon	monthly cell phone service	58	-	-	-	-	58	11000-74210
6/6/24	Verizon	monthly cell phone service	58	-	-	-	-	58	11000-74210
6/13/24	Vincent Windrow	Professional Consultant for Center for Access & Persistence	-	-	7,000	-	-	7,000	28002-74490
6/13/24	NASFAA	2024 Annual Membership Dues	-	-	2,752	-	-	2,752	50003-74480
7/9/24	Verizon	monthly cell phone service	65	-	-	-	-	65	11000-74210
7/11/24	Verizon	monthly cell phone service	43	-	-	-	-	43	11000-74210
			-	-	-	-	-	-	
			-	-	-	-	-	-	
<b>Total Other Operating Expenses for the President</b>			<b>\$ 752</b>	<b>\$ -</b>	<b>\$ 41,942</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,694</b>	

**Northeast State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 311,510	\$ -	\$ -	\$ -	\$ -	\$ 311,510
Bonus Payments		-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		11,200	-	-	-	-	11,200
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>335,110</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>335,110</u>
Travel	A	5,334	-	-	-	-	5,334
Business Meals and Hospitality	B	3,356	-	-	11,433	-	14,788
Other Expenses	C	-	-	-	-	-	-
<b>Total Expenses for the President</b>		<u>343,800</u>	<u>-</u>	<u>-</u>	<u>11,433</u>	<u>-</u>	<u>355,233</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		146,203	-	-	-	-	146,203
Travel		2,471	-	-	-	-	2,471
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		39,652	-	-	-	-	39,652
		<u>188,325</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>188,325</u>
<b>Total Expenses</b>		<u>\$ 532,126</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,433</u>	<u>\$ -</u>	<u>\$ 543,559</u>

**Additional Disclosures:**

**Housing** - The President is provided a housing allowance of \$11,200 / year

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

**Other Allowances** - The President is provided other spending allowances of \$4000/year for discretionary purchases.

**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.*

Northeast State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2023 to June 30, 2024

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				
9/19/23	9/22/23	10/10/23	Tullahoma, TN	Postsecondary Advising Convening / TBR Meeting	\$ -	\$ -	\$ 474	\$ 133	\$ -	\$ 608	\$ -	\$ -	\$ -	\$ -	608	11000-73101
10/24/23	10/26/23	11/2/23	Nashville TN	2023 Governor's Rural Opportunity Summit	-	333	178	-	510	-	-	-	-	510	11000-73101	
10/29/23	10/31/23	11/2/23	Nashville TN	NACCE 2023 National Conference	-	514	141	1,047	1,703	-	-	-	-	1,703	11000-73101	
1/23/24	1/25/24	2/1/24	New Orleans, LA	Workforce Development Institute 2024	696	807	248	-	1,752	-	-	-	-	1,752	11000-73101	
1/23/24	1/25/24	3/6/24	New Orleans, LA	AACC 2024 Travel Stipend	-	-	-	(1,500)	(1,500)	-	-	-	-	(1,500)	11000-73101	
3/25/24	3/27/24	2/15/24	Nashville, TN	TN College Association Annual Meeting	-	-	-	35	35	-	-	-	-	35	11000-73101	
3/26/29	3/29/24	4/4/24	Nashville, Tn	TBR SOAR Awards	-	981	176	180	1,336	-	-	-	-	1,336	11000-73101	
4/21/24	4/23/24	4/30/24	Gallatin, TN	2024 TN Workforce Convening	-	251	113	-	364	-	-	-	-	364	11000-73101	
6/9/24	6/11/24	6/20/24	Asheville, NC	2024 Community College of Appalachia Annual Conference	-	427	100	-	527	-	-	-	-	527	11000-73201	
<b>Total Travel Expenses for the President</b>					<b>\$ 696</b>	<b>\$ 3,787</b>	<b>\$ 1,089</b>	<b>\$ (237)</b>	<b>\$ 5,334</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,334</b>		

3/25-3/27 travel to Nashville, TN only includes registration. The remainder of travel expense is paid in next quarter.



**Northeast State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

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					
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	
8/14/23	8/14/23	Firehouse Catering	Fall Convocation Luncheon for Faculty & Staff	-	-	-	5,750	-	5,750	300	\$ 19.17	F 11001-74983
8/25/23	9/7/23	Domino's Pizza	Thank you lunch for JC to Gray move	196	-	-	-	-	196	75	\$ 2.61	11000-74983
8/25/23	9/14/23	Food City	Thank you lunch for JC to Gray move	343	-	-	-	-	343	75	\$ 4.57	11000-74983
11/9/23	11/7/23	Dunkin Donuts	Southwest Virginia Community College visit	58	-	-	-	-	58	25	\$ 2.33	11000-74983
11/30/23	11/15/23	Metz Culinary Management	Foundation Board Meeting/Scholars Reception	-	-	-	3,963	-	3,963	150	\$ 26.42	F 11001-74983
12/11/23	12/14/23	Metz Culinary Management	3rd Shift Holiday Meal	483	-	-	-	-	483	18	\$ 26.84	11000-74983
2/1/24	3/8/24	Food City	Thank you for Enrollment success celebration and Snow removal thank you to Plant Ops	302	-	-	-	-	302	79	\$ 3.82	11000-74983
2/29/24	3/8/24	Pizza Plus	Debate Team Pizza with the President	33	-	-	-	-	33	7	\$ 4.71	11000-74983
3/1/24	3/8/24	Dunkin Donuts	Anatomy & Physiology Study Group	52	-	-	-	-	52	17	\$ 3.06	11000-74983
3/15/24	3/8/24	Dunkin Donuts	Anatomy & Physiology Study Group	52	-	-	-	-	52	19	\$ 2.73	11000-74983
3/22/24	3/18/24	Dunkin Donuts	Anatomy & Physiology Study Group	52	-	-	-	-	52	23	\$ 2.26	11000-74983
4/12/24	4/9/24	Dunkin Donuts	Anatomy & Physiology Study Group	52	-	-	-	-	52	20	\$ 2.60	11000-74983
4/16/24	4/11/24	Dunkin Donuts	THEC Visit	19	-	-	-	-	19	4	\$ 4.85	11000-74983
4/19/24	4/18/24	Dunkin Donuts	Anatomy & Physiology Study Group	52	-	-	-	-	52	22	\$ 2.36	11000-74983
4/26/24	4/25/24	Dunkin Donuts	Anatomy & Physiology Study Group	52	-	-	-	-	52	18	\$ 2.89	11000-74983
5/16/24	5/14/24	Giuseppe's	Foundation Board Meeting Reception	-	-	-	1,450	-	1,450	75	\$ 19.33	F 11001-74983
5/16/24	5/20/24	Giuseppe's	Foundation Board Meeting Reception	-	-	-	270	-	270	75	\$ 3.60	F 11001-74983
5/23/24	5/30/24	Metz Culinary Management	High School Partners Breakfast	813	-	-	-	-	813	24	\$ 33.88	
5/22/24	5/30/24	Ingle's	Retirement Reception for Larry Hatfield	483	-	-	-	-	483	45	\$ 10.74	
6/27/24	7/3/24	Main Street Catering	NESCC & Strong ACC Partnership Luncheon	313	-	-	-	-	313	20	\$ 15.65	
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 3,356</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,433</b>	<b>\$ -</b>	<b>\$ 14,788</b>			

**Northeast State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			-	-	-	-	-	-	
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**Pellissippi State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>Salary and Benefits</b>		\$ 311,852	\$ -	\$ -	\$ -	\$ 1,000	\$ 312,852
<b>Bonus Payments</b>		-	-	-	-	-	-
<b>Discretionary Allowance</b>		4,000	-	-	-	-	4,000
<b>Housing Allowance</b>		11,400	-	-	-	-	11,400
<b>Vehicle Allowance</b>		-	-	-	-	-	-
<b>Other Allowances</b>		1,200	-	-	-	-	1,200
<b>Salary, Benefits &amp; Other Payments</b>		<u>328,452</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>329,452</u>
<b>Travel</b>	A	12,307	-	6,518	-	1,818	20,643
<b>Business Meals and Hospitality</b>	B	4,698	-	-	-	-	4,698
<b>Other Expenses</b>	C	29,475	-	-	-	-	29,475
<b>Total Expenses for the President</b>		<u>374,932</u>	<u>-</u>	<u>6,518</u>	<u>-</u>	<u>2,818</u>	<u>384,269</u>
<b>President's Office:</b>							
<b>Salary and Benefits (1 FTE)</b>		71,881	-	-	-	-	71,881
<b>Travel</b>		266	-	-	-	-	266
<b>Business Meals and Hospitality</b>		2,800	-	-	-	-	2,800
<b>Other Expenses</b>		15,780	-	-	-	-	15,780
		<u>90,727</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,727</u>
<b>Total Expenses</b>		<u>\$ 465,659</u>	<u>\$ -</u>	<u>\$ 6,518</u>	<u>\$ -</u>	<u>\$ 2,818</u>	<u>\$ 474,995</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 \$162.28 (Organization Code 100010) for the period.

**Other Allowances** - The President is provided other spending allowances of \$100.00 per month for cellular phone.

**President's Office-Other Expenses** - Includes \$8,000.00 renewal and replacement charges for automobile.

**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.*

**Pellissippi State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

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			
6/17/23	7/1/23	7/25/23	Munich, Germany	Professional Development-Alps Sustainability Program	\$ -	\$ -	\$ -	\$ 100	\$ 50	\$ -	\$ 50	\$ -	\$ -	\$ 100	200111/73420
7/12/23	7/13/23	7/18/23	Nashville, TN	TN Score Meeting	-	201	59	-	261	-	-	-	-	261	100010/73420
9/1/23	9/1/23	10/5/23	Knoxville, TN	East TN History Museum Meeting	-	-	-	2	2	-	-	-	-	2	100010/73100
9/7/23	9/7/23	10/5/23	Knoxville, TN	865 Academies CEO Champions Meeting	-	-	-	2	2	-	-	-	-	2	100010/73100
9/14/23	9/14/23	10/5/23	Knoxville, TN	Knox Chamber Breakfast	-	-	-	3	3	-	-	-	-	3	100010/73100
9/20/23	9/22/23	10/12/23	Tullahoma, TN	TBR Quarterly Meeting	-	349	44	-	394	-	-	-	-	394	100010/73100
10/2/23	10/5/23	11/7/23	Troy, NC	Montgomery Community College's SACSCOC Reaffirmation Committee NAACE Conference	929	-	40	64	-	-	-	-	1,033	1,033	SACSCOC
10/29/23	11/1/23	7/18/23	Nashville, TN	NAACE Conference	201	771	217	346	1,536	-	-	-	-	1,536	100010/73110
11/2/23	11/3/23	11/16/23	Chattanooga, TN	TnCIS Conference	-	175	44	24	243	-	-	-	-	243	100010/73110
11/8/23	11/8/23	11/9/23	Knoxville, TN	UTK College Promise Event	-	-	-	6	6	-	-	-	-	6	100010/73100
11/9/23	11/12/23	10/12/23	Chicago, IL	SCORE (State Collaborative on Reforming Education) Site Visit	548	-	76	161	-	-	-	-	785	785	SCORE
12/2/23	12/5/23	9/21/23	Orlando, FL	SACSCOC Annual Meeting	484	685	242	694	2,104	-	-	-	-	2,104	100010/73210
12/6/23	12/6/23	1/4/24	Knoxville, TN	Knox County Chamber Meeting	-	-	-	2	2	-	-	-	-	2	100010/73100
12/12/23	12/12/23	1/4/24	Knoxville, TN	Knox County Chamber Meeting	-	-	-	1	1	-	-	-	-	1	100010/73100
1/24/24	1/26/24	9/27/23	New Orleans, LA	AACC Workforce Development Institute	547	503	185	953	2,188	-	-	-	-	2,188	100010/73210
2/7/24	2/7/27	2/15/24	Knoxville, TN	Knoxville Area Urban League Meeting	-	-	-	3	3	-	-	-	-	3	100010/73100
2/18/24	2/22/24	2/29/24	Orlando, FL	ATD (Achieving the Dream) Conference	633	1,121	311	223	-	-	2,287	-	-	2,287	ATD 102050/73210
3/8/24	3/16/24	2/8/24	Ireland	Program Director Cultural Tour of Ireland	1,592	1,392	751	446	-	-	4,181	-	-	4,181	TnCIS 681051/73420
3/25/24	3/26/24	3/7/24	Nashville, TN	TCA(Tennessee College Association) Annual Meeting	-	278	59	35	372	-	-	-	-	372	100010/73110
3/26/24	3/29/24	4/9/24	Nashville, TN	TBR Board Meeting and SOAR Awards	-	981	296	30	1,307	-	-	-	-	1,307	100010/73100
4/21/24	4/22/24	5/2/24	Hendersonville, TN	TBR Workforce Convening	-	127	89	-	215	-	-	-	-	215	100010/73100
4/23/24	4/24/24	5/2/24	Washington, DC	Attaining College Excellence and Equity Summit	572	299	119	58	1,047	-	-	-	-	1,047	100010/73210
5/9/24	5/11/24	5/9/24	Jackson, MI	Formula SAE Motorsports Competition	562	238	148	316	1,263	-	-	-	-	1,263	100010/73200
5/29/24	5/30/24	5/9/24	Nashville, TN	Tennessee Valley Corridor National Summit	-	280	119	322	721	-	-	-	-	721	100010/73110
6/8/24	6/11/24	6/20/24	Asheville, NC	Community Colleges of Appalachia Conference	-	427	160	-	587	-	-	-	-	587	100010/73210
<b>Total Travel Expenses for the President</b>					<b>\$ 6,068</b>	<b>\$ 7,827</b>	<b>\$ 2,957</b>	<b>\$ 3,792</b>	<b>\$ 12,307</b>	<b>\$ -</b>	<b>\$ 6,518</b>	<b>\$ -</b>	<b>\$ 1,818</b>	<b>\$ 20,643</b>	

**Pellissippi State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

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					
7/5/23	7/11/23	Panera Bread	Strategic Enrollment Meeting	\$ 243	\$ -	\$ -	\$ -	\$ -	\$ 243	15	\$ 16.23	100010/74984
7/10/23	7/13/23	Cazzy's	Faculty/Staff Social Gathering	172	-	-	-	-	172	35	\$ 4.91	100050/74984
8/30/23	8/31/23	Panera Bread	Governor's Visit	764	-	-	-	-	764	59	\$ 12.95	100050/74984
9/15/23	9/21/23	Panera Bread	Strategic Planning Retreat	300	-	-	-	-	300	21	\$ 14.29	100050/74984
10/24/23	10/31/23	Panera Bread	Hispanic Heritage Speaker Lunch	45	-	-	-	-	45	3	\$ 14.90	100050/74984
12/11/23	12/14/23	Panera Bread	Strategic Planning Meeting	127	-	-	-	-	127	6	\$ 21.23	100050/74984
12/15/23	1/4/24	Smother's Management	Senior Staff Meeting Brunch	343	-	-	-	-	343	20	\$ 17.16	100050/74984
2/8/24	2/15/24	Chesapeake's	Event Planning Lunch	48	-	-	-	-	48	2	\$ 24.03	100010/74984
3/7/24	4/23/24	Five Star	President's Open House	60	-	-	-	-	60	27	\$ 2.22	100010/74984
3/21/24	4/4/24	Bella	Discussion with Alcoa and Maryville City Managers	108	-	-	-	-	108	5	\$ 21.56	100050/74984
4/11/24	4/23/24	Five Star	President's Open House	50	-	-	-	-	50	22	\$ 2.27	100010/74984
5/8/24	5/16/24	The Plaid Apron	PSCC and Centro Hispano Partnership	56	-	-	-	-	56	2	\$ 27.95	100010/74984
5/14/24	5/14/24	By the Tracks Catering (Aubrey's Inc)	Executive Conversation Event Lunch-Blount Co Campus	2,382	-	-	-	-	2,382	50	\$ 47.63	100050/74984
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 4,698</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,698</b>			

**Pellissippi State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
5/16/23	EAB	Strategic Advisory Services	\$ 27,133	\$ -	\$ -	\$ -	\$ -	\$ 27,133	100050/74480
6/30/24	EAB	Strategic Advisory Services	2,342	-	-	-	-	2,342	100050/74480
<b>Total Other Operating Expenses for the President</b>			<b>\$ 29,475</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,475</b>	

**Roane State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 286,706	\$ -	\$ -	\$ -	\$ -	\$ 286,706
Bonus Payments		3,066	-	-	-	-	3,066
Discretionary Allowance		-	-	1,000	-	-	1,000
Housing Allowance		10,800	-	-	-	-	10,800
Vehicle Allowance		8,400	-	-	-	-	8,400
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>308,972</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>309,972</u>
Travel	A	10,492	-	-	-	-	10,492
Business Meals and Hospitality	B	-	-	-	-	-	-
Other Expenses	C	-	-	-	-	-	-
<b>Total Expenses for the President</b>		<u>319,464</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>320,464</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		90,006	-	-	-	-	90,006
Travel		-	-	-	-	-	-
Business Meals and Hospitality		5,924	-	-	-	-	5,924
Other Expenses		788	-	-	-	-	788
		<u>96,718</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,718</u>
<b>Total Expenses</b>		<u>\$ 416,182</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 417,182</u>

**Additional Disclosures:**

**Bonus Payments** – The President was authorized for and received a bonus payment during the period of \$3066.

**Discretionary Allowances** – The President is provided annual administrative spending allowance of \$4,000 paid in monthly installments.

**Vehicle Allowance** – The President is provided a vehicle allowance of \$700.00 per month.

**Housing Allowance** - The President is provided a housing allowance of \$900.00 per month.

*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, 2023 to June 30, 2024

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			
10/29/23	11/1/23	7/27/23	Nashville, TN	NACCE National Conference	\$ -	\$ -	\$ -	\$ 759	\$ 759	\$ -	\$ -	\$ -	\$ -	\$ 759	111001-73100
9/21/23	9/22/23	9/28/23	Tullahoma, TN	TBR Qtrly Meeting	-	163	-	-	163	-	-	-	-	163	111001-73100
9/19/23	9/9/23	9/28/23	Chattanooga, TN	GOVCON conference	-	-	-	175	175	-	-	-	-	175	111001-73100
7/25/23	7/26/23	8/7/23	Bloomington, MN	NACCE Board Retreat	48	205	198	-	450	-	-	-	-	450	111001-73200
10/29/23	11/1/23	11/14/23	Nashville, TN	NACCEE National Conference	-	-	784	277	147	1,208	-	-	-	1,208	111001-73100
12/2/23	12/5/23	10/16/23	Orlando, FL	SACSCOC	231	830	104	650	1,815	-	-	-	-	1,815	111001-73200
2/19/24	2/22/24	3/5/24	Orlando, FL	Dream Conference 2024	468	874	242	80	1,664	-	-	-	-	1,664	111001-73200
10/12/24	10/16/24	3/12/24	Bloomington, MN	NACEE Annual Conference	815	-	-	879	1,694	-	-	-	-	1,694	111001-73200
3/27/24	3/28/24	4/8/24	Nashville, TN	SOAR & TBR Qtrly	-	343	119	160	622	-	-	-	-	622	111001-73100
3/9/24	3/10/24	5/15/24	Tullahoma, TN	Basketball Tournament	-	229	-	-	229	-	-	-	-	229	111001-73100
5/29/24	5/30/24	6/4/24	Nashville, TN	TVC Conference 2024	49	285	119	269	721	-	-	-	-	721	111001-73100
6/13/24	6/14/24	6/20/24	Nashville, TN	TBR Qtrly Meeting	-	107	44	151	151	-	-	-	-	151	111001-73200
6/5/24	6/7/24	6/20/24	Washington, DC	ATD Vibrancy Meeting	51	-	198	29	277	-	-	-	-	277	111001-73200
6/9/24	6/11/24	6/20/24	Ashville, NC	CCA Annua Conference	-	404	160	-	564	-	-	-	-	564	111001-73200
					-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-	-	-	-	
<b>Total Travel Expenses for the President</b>					<b>\$ 1,661</b>	<b>\$ 4,224</b>	<b>\$ 1,458</b>	<b>\$ 3,299</b>	<b>\$ 10,492</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,492</b>	



Roane State Community College  
 Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited  
 For the Period July 1, 2023 to June 30, 2024

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					
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
				-	-	-	-	-	-			
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			

**Roane State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			-	-	-	-	-	-	
			-	-	-	-	-	-	
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**Volunteer State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 98,743	\$ -	\$ -	\$ -	\$ -	\$ 98,743
Bonus Payments		3,359	-	-	-	-	3,359
Discretionary Allowance		1,693	-	-	-	-	1,693
Housing Allowance		4,572	-	-	-	-	4,572
Vehicle Allowance		1,932	-	-	-	-	1,932
Other Allowances		-	-	-	-	-	-
<b>Salary, Benefits &amp; Other Payments</b>		<u>110,299</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,299</u>
Travel	A	2,596	-	2,790	-	-	5,386
Business Meals and Hospitality	B	12,698	-	1,182	118	-	13,998
Other Expenses	C	<u>120,666</u>	<u>1,713</u>	<u>143,876</u>	<u>4,710</u>	<u>-</u>	<u>270,965</u>
<b>Total Expenses for the President</b>		<u>246,259</u>	<u>1,713</u>	<u>147,848</u>	<u>4,828</u>	<u>-</u>	<u>400,648</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE -Admin)		92,156	-	-	-	-	92,156
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		-	-	-	-	-	-
		<u>92,156</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,156</u>
<b>Total Expenses</b>		<u>\$ 338,415</u>	<u>\$ 1,713</u>	<u>\$ 147,848</u>	<u>\$ 4,828</u>	<u>\$ -</u>	<u>\$ 492,804</u>

**Additional Disclosures:**

**Allowances** - The President was provided a Discretionary Allowance of \$1,693, a Housing Allowance of \$4,752, and a Vehicle Allowance of \$1,932.

**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.*

Volunteer State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2023 - June 30, 2024

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			
7/16/23	7/19/23	8/2/23	Dallas, TX	SACS Summer Institute Conf	\$ 548	\$ 638	\$ 242		\$ 1,427	\$ -	\$ -	\$ -	\$ -	\$ 1,427	102075 - 73210
12/2/23	12/5/23	9/11/23	Orlando, FL	SACS Annual Meeting -Regist	-	-	-	650	650	-	-	-	-	650	102075 - 73210
9/29/23	9/29/23	9/30/23	Local - Gallatin, TN	Mileage -Funeral Assistance	60	-	-	-	60	-	-	-	-	60	102075 - 73110
9/20/23	9/21/23	10/18/23	Chicago, IL	Dr. Day to ELF Conference	408	212	155	-	-	-	775	-	-	775	208080 - 73210
9/20/23	9/22/23	1/3/24	Tullahoma, TN	Dr. Montague's Final Travel		320	103		424					424	102075 - 73110
3/26/24	3/26/24	2/22/24	Nashville TN	TCA Annual Meeting Registrar	-	-	-	35	35	-	-	-	-	35	102075 - 74490
4/23/24	4/25/24	4/26/24	Gallatin TN	Hotel- Pres. Finalist Boyd		355					355			355	102300 - 73110
4/24/24	4/26/24	4/26/24	Gallatin TN	Hotel- Pres. Finalist Rook		355					355			355	102300 - 73110
4/25/24	4/27/24	4/29/24	Gallatin TN	Hotel- Pres. Finalist Tostenson		345					345			345	102300 - 73110
4/23/24	4/25/24	5/2/24	Gallatin TN	Mileage- Pres. Finalist Boyd	407	-	-	-		-	407	-	-	407	102300 - 73110
4/24/24	4/26/24	5/16/24	Gallatin TN	Mileage- Pres. Finalist Rook	553						553			553	102300 - 73110
<b>Total Travel Expenses for the President</b>					<u>\$ 1,424</u>	<u>\$ 2,225</u>	<u>\$ 499</u>	<u>\$ 685</u>	<u>\$ 2,596</u>	<u>\$ -</u>	<u>\$ 2,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,386</u>	

**Volunteer State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

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					
7/7/23	7/8/23	McAlister's Deli	Business /Finance Lunch Mtg	\$ 184	\$ -	\$ -	\$ -	\$ -	\$ 184	16	\$ 11.53	102225 - 74530
7/6/23	7/13/23	Cookeville-Putnam Co Chamber	Chamber Luncheon Meeting	-	-	20	-	-	20	1	\$ 20.00	502000 - 74490
7/19/23	7/20/23	McAlister's Deli	Plant Ops Dept Lunch Mtg	359	-	-	-	-	359	30	\$ 11.97	102225 - 74530
7/26/23	8/10/23	Nashville JM -Jersey Mike's	Lunch for TCCAA Annual Mtg	-	-	10	-	-	10	1	\$ 10.00	102225 - 74530
9/11/23	8/31/23	Gallatin Chamber of Commerce	Chamber Luncheon Meeting	-	-	20	-	-	20	1	\$ 20.00	502000 - 74490
9/12/23	8/31/23	Hend Chamber of Commerce	Chamber Luncheon Meeting	-	-	30	-	-	30	1	\$ 30.00	502000 - 74490
9/6/23	9/6/23	Jimmy Johns	Lunch -Swim Represent. Visit	142	-	-	-	-	142	12	\$ 11.83	102225 - 74530
9/25/23	10/1/23	McAlister's Deli	Lunch-Group Planning Team	116	-	-	-	-	116	11	\$ 10.50	102225 - 74530
10/4/23	10/12/23	Big Poppa Corn LLC	Employee Appreciation Event	2,145	-	-	-	-	2,145	350	\$ 6.13	102225 - 74530
9/29/23	10/12/23	Epic Hospitality Group	Lunch-Dr. Montague Funeral	7,150	-	-	-	-	7,150	150	\$ 47.67	102225 - 74530
10/5/23	10/16/23	McAlister's Deli	Lunch - Budget Meeting	100	-	-	-	-	100	7	\$ 14.29	102225 - 74530
11/10/23	11/12/23	Top of the Ridge Catering	Brkfst -Annual Legislative Mtg	911	-	-	-	-	911	50	\$ 8.22	102225 - 74530
11/17/23	11/14/23	Longhorn Steakhouse	Lunch with Donor	-	-	-	-	18	18	1	\$ 18.29	101001 - 74530
2/10/24	2/15/24	Vinnie T's	Hearts and Minds Gala	-	-	-	-	25	25	1	\$ 24.65	101001 - 74530
2/16/24	2/21/24	Reed, Carolyn dba C&G's Fine	Foundation's Trustee Meeting	-	-	-	-	6	6	1	\$ 5.50	101001 - 74530
4/26/24	4/29/24	TN Grasslands - Foxland	Meal w/Candidate Tostenson	-	-	200	-	-	200	4	\$ 49.94	102300 - 74530
04/24,25,26	5/8/24	Reed, Carolyn dba C&G's Fine	Lunches w/President. Candid	-	-	870	-	-	870	37	\$ 23.50	102300 - 74530
5/22/24	5/20/24	Publix	Snacks-VSCC & Belmont	-	-	103	-	-	103	15	\$ 6.85	608381 - 74530
6/25/24	6/25/24	Jones, Kim dba It's a Pear Cat	Reception honoring Dr. Deaton	1,592	-	-	-	-	1,592	100	\$ 15.92	102225 - 74530
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 12,698</b>	<b>\$ -</b>	<b>\$ 1,182</b>	<b>\$ 118</b>	<b>\$ -</b>	<b>\$ 13,999</b>			

**Volunteer State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/13/23	Hend Chamber of Commerce	Annual Dues Renewal	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	502000 - 74480
7/30/23	U.S. Postal Service	July Postage	3	-	-	-	-	3	102075 - 74230
8/17/23	B & H Photo Video	Items -Stage Product Upgrade	-	-	15,035	-	-	15,035	728000 - 78190
8/17/23	B & H Photo Video	Items -Stage Product Upgrade	-	-	12,197	-	-	12,197	728000 - 74510
8/23/23	Assoc. Amer. Colleges & Univ	Annual Membership Dues	4,750	-	-	-	-	4,750	302150 - 74480
8/24/23	B & H Photo Video	Items -Stage Product Upgrade	102	-	-	-	-	102	728000 - 74510
8/31/23	U.S. Postal Service	August Postage	3	-	-	-	-	3	102075 - 74230
9/7/23	Rotary Club of Hendersonville	Qtrly Dues Dr. O	-	-	-	225	-	225	502000 - 74480
9/21/23	Tennessee Grasslands	Trustee Reception w/Pres.	-	-	-	1,159	-	1,159	101001 - 74530
9/25/23	White House Florist (x2)	Wreaths for Dr. O's Memorial	-	-	-	1,000	-	1,000	101001 - 74510
9/27/23	Walmart	Supplies -Memorial Service	-	-	-	174	-	174	101001 - 74510
9/27/23	Dollar Tree	Supplies -Memorial Service	-	-	-	69	-	69	101001 - 74510
9/28/23	Import Flowers	Table Arrangements -Memorial	-	-	-	473	-	473	101001 - 74510
9/30/23	U.S. Postal Service	September Postage	1	-	-	-	-	1	102075 - 74230
10/1/23	Benjamin Solutions Group	Consulting w/Swim Digital	-	-	17,500	-	-	17,500	602075 - 74440
10/1/23	Amazon	Mannequin -Dr. O's Memorial	93	-	-	-	-	93	102075 - 74510
10/1/23	Black Tie Floral Design	Ribbons/Bows Dr. O's Memorial	200	-	-	-	-	200	102075 - 74510
10/1/23	ASAP Printing		1,187	-	-	-	-	1,187	102075 - 74510
10/1/23	First Place Trophy	NameTags -Pres.Ambassad	-	378	-	-	-	378	101001 - 74791
10/2/23	Mpix.com	Portrait -Dr. O's Memorial	-	-	92	-	-	92	104075 - 74510
10/4/23	Christine Xaver	Supervision Leadership Wkshp	12,000	-	-	-	-	12,000	102325 - 74490
10/16/23	Staples	Office Supplies	66	-	-	-	-	66	102075 - 74510
10/31/23	U.S. Postal Service	October Postage	2	-	-	-	-	2	102075 - 74230
11/1/23	Brown's Florist	Flowers -Dr. O's Memorial	900	-	-	-	-	900	102075 - 74510
11/8/23	Benjamin Solutions Group	Consulting w/Swim Digital	-	-	15,325	-	-	15,325	602075 - 74440
11/30/23	Academic Search Inc.	Presidential Search	24,166	-	-	-	-	24,166	102300 - 74490
12/1/23	Phillips Printing Co	Postage for Holiday Cards	-	69	-	-	-	69	101001 - 74510
12/15/23	Phillips Printing Co	President's Holiday Cards	-	1,266	-	-	-	1,266	101001 - 74120
1/3/24	Joan Montague	Dr. O's Death Benefits Leave Bal	26,610	-	-	-	-	26,610	102075 - 62902
1/10/24	Benjamin Solutions Group	Consulting w/Swim Digital	-	-	11,200	-	-	11,200	602075 - 74440
1/24/24	Benjamin Solutions Group	Consulting w/Swim Digital	-	-	15,700	-	-	15,700	602075 - 74440
2/14/24	Brown's Florist	Floral -Dr. O's Portrait Unveiling	-	-	400	-	-	400	104075 - 74510
2/22/24	Tennessee College Assoc.	Annual Dues Renewal	100	-	-	-	-	100	102075 - 74230
2/29/24	U.S. Postal Service	February Postage	1	-	-	-	-	1	102075 - 74230
3/7/24	Academic Search Inc.	Presidential Search	25,316	-	-	-	-	25,316	102300 - 74490
3/13/24	Benjamin Solutions Group	Consulting w/Swim Digital	-	-	18,550	-	-	18,550	602075 - 74440

**Volunteer State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2023 to June 30, 2024**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
3/14/24	First Place Trophy	Brass Engraved Plate -Portrait			19			19	104075 - 74510
3/27/24	Benjamin Solutions Group	Consulting w/Swim Digital			15,700			15,700	602075 - 74440
4/18/24	Phillips Printing Co	President Ambassador Invites				980		980	502000 - 74120
4/2/24	Primo Water	Water for President's Guests			133			133	104075 - 74510
4/4/24	Event Audio	Screen/Projector Rental	1,750					1,750	102075 - 74630
4/30/24	U.S. Postal Service	April Postage	36					36	102075 - 74230
5/16/24	First Place Trophy	Award for Dr. Deaton				130		130	101001 - 74791
5/29/24	Benjamin Solutions Group	Consulting w/Swim Digital			7,325			7,325	602075 - 74440
5/30/24	U.S. Postal Service	May Postage	1					1	102075 - 74230
6/6/24	Academic Search Inc.	Presidential Search	23,018					23,018	102300 - 74490
6/27/24	Hit After Hit	Jerseys (gifts) for President	275					275	102225 - 74510
6/30/24	First Place Trophy	NameTags -Dr. Tostenson	87					87	102075 - 74510
6/30/24	Benjamin Solutions Group	Consulting w/Swim Digital			14,700			14,700	602075 - 74440
			-	-	-	-	-	-	
<b>Total Other Operating Expenses for the President</b>			<b>\$ 120,666</b>	<b>\$ 1,713</b>	<b>\$ 143,876</b>	<b>\$ 4,710</b>	<b>\$ -</b>	<b>\$ 270,965</b>	

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Review of Salaries and Budgets for Internal Audit

DATE: November 12, 2024

PRESENTER: Mike Batson

ACTION REQUIRED: Informational Reporting

STAFF'S  
RECOMMENDATION: Accept Report

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**BACKGROUND INFORMATION:**

In accordance with the Audit Committee Charter, salaries for system auditors are presented in the attached documents for review by the Committee. The salaries are in effect for Fiscal Year 2025. 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 the 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 October 11, 2024**  
**For the Fiscal Year Ending June 30, 2025**

Positions	Number of Positions	FY 25 Average Annual Salary	FY 24 Average Annual Salary	Average Increase from Prior Year	FY 25 Annual Salary Range**
Community College Directors	9	\$ 89,714	\$ 81,387	10.2%	\$80,004-\$101,700
Community College Auditors	1	\$ 95,949	\$ 93,154	3.0%	
<b>Total Community College</b>	<u>10</u>				
System-wide Chief Audit Executive (CAE)	1	\$ 185,000	\$ 156,954	17.9%	\$89,376-\$128,700
System Office Auditors*	4	\$ 107,711	\$ 98,981	8.8%	
<b>Total System-wide Office</b>	<u>5</u>				
<b>Total Filled Positions***</b>	15	\$ 101,281	\$ 92,652	9.3%	
<b>Vacant Positions</b>	<u>3</u>	\$ -	\$ 75,263		
<b>All Positions***</b>	<u><u>18</u></u>				

**Notes:**  
\* Excludes one part-time temporary auditor  
\*\* Excludes CAE and Community College Auditor  
\*\*\* Does not include Administrative Assistant III position or System Office Part-time Auditor position

**Tennessee Board of Regents**  
**Internal Auditor Salaries and Credentials as of October 11, 2024**  
**For the Fiscal Year Ending June 30, 2025**

<b>Institution</b>	<b>Title</b>	<b>Name</b>	<b>FY25 Salary*</b>	<b>Professional Certifications</b>	<b>Years of Professional Experience</b>	<b>Years of TBR Experience</b>
ChSCC	Director of Internal Audit	K. Clingan	\$ 88,028	CIA, CFSA, CIDA	31	12
CISCC	Director of Internal Audit	Vacant	\$ 73,511			
CoSCC	Executive Director of Internal Audit	L. Adelyi	\$ 101,700	CIA	6	0
DSCC	Director of Internal Audit	C. Pittman	\$ 98,900	CIA	32	19
JSCC	Director of Internal Audit	Vacant	\$ 70,288			
MSCC	Director of Internal Audit	Vacant	\$ 70,830			
NaSCC	Director of Internal Audit	H. Ho	\$ 87,477	CPA, CGFM	14	5
NeSCC	Director of Internal Audit	C. Hyder	\$ 84,127	CIA	26	17
PSCC	Interim Director of Internal Audit	J. Patterson	\$ 97,330	None	23	23
RSCC	Director of Internal Audit	C. Cortesio	\$ 81,940	CIA	37	13
SWTCC	Director of Internal Audit	L. Soder	\$ 80,004	CIA, CRMA	25	0
VSCC	Director of Internal Audit	N. Batson	\$ 87,920	CPA	34	32
WSCC	Internal Auditor	M. Ortlieb	\$ 95,949	CPA	52	12
TBR	System-wide Chief Audit Executive	M. Batson	\$ 185,000	CPA	37	30
TBR	Executive Director of Internal Audit	J. Struckmeyer	\$ 128,700	CPA	30	18
TBR	Investigative Audit Manager	J. Garoutte	\$ 112,758	CFE, CFI, CGFM	24	4
TBR	Information Systems Auditor	D. Fritts	\$ 100,008	CISSP	40	12
TBR	Internal Auditor IV - TCATs	H. Vose	\$ 89,376	CIA, CFE	28	16
TBR	Temporary- Investigative Auditor	D. Porter	\$54.00/hour	CFE	29	1

\*These are the last known salaries for the vacant positions.

<p><b>Certifications:</b>          CPA - Certified Public Accountant (AICPA)          CIA - Certified Internal Auditor (IIA)          CIDA- Certified Investments and Derivatives Auditor          CFE - Certified Fraud Examiner (ACFE)          CFSA- Certified Financial Services Auditor          GGFM - Certified Government Financial Manager (AGA)          CFI- Certified Forensic Interviewer (IAI)          CRMA- Certified in Risk Management Assurance          CISSP- Certified Information Systems Security Professional</p>
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**TBR Internal Audit Offices**  
**Budget Comparison of Operating and Travel Budgets for FY 2025**

<b>Institution</b>	<b>Number of Auditors</b>	<b>Total Travel Budget</b>	<b>Total Operating Budget</b>	<b>Total Fixed Charges</b>	<b>Description of Fixed Charges</b>	<b>Net Operating Budget</b>
ChSCC	1	\$ 6,200.00	\$ 1,000.00	\$ 430.00	B	\$ 570.00
CISCC*	0	\$ -	\$ -	\$ -		\$ -
CoSCC	1	\$ 5,000.00	\$ 1,100.00	\$ 222.11	B,D	\$ 877.89
DSCC	1	\$ 2,200.00	\$ 1,200.00	\$ 405.00	B	\$ 795.00
JSCC*	0	\$ -	\$ -	\$ -		\$ -
MSCC*	0	\$ -	\$ -	\$ -		\$ -
NaSCC	1	\$ 500.00	\$ 2,000.00	\$ 175.00	B	\$ 1,825.00
NeSCC	1	\$ 7,275.00	\$ 785.00	\$ 585.00	A,B	\$ 200.00
PSCC	1	\$ 5,000.00	\$ 8,900.00	\$ 4,000.00	D	\$ 4,900.00
RSCC	1	\$ 3,650.00	\$ 2,340.00	\$ 405.00	B	\$ 1,935.00
SWTCC	1	\$ 3,000.00	\$ 750.00	\$ 180.00	B	\$ 570.00
VSCC	1	\$ 2,000.00	\$ 1,500.00	\$ 582.00	B,E	\$ 918.00
WSCC	1	\$ 1,356.00	\$ 1,476.00	\$ 1,130.00	B,F	\$ 346.00
TBR-SWIA	4.5	\$ 31,000.00	\$ 25,000.00	\$ 11,500.00	A,B,C,D,E,F	\$ 13,500.00
TBR-TCAT	1	\$ 5,000.00	\$ 1,000.00	\$ 180.00	B	\$ 820.00

\*These positions are currently vacant.

<p>Fixed Charges:</p> <p>A Total annual data/phone line charges.</p> <p>B Dues and Subscriptions</p> <p>C Copier rental/Printing</p> <p>D Software</p> <p>E Records Retention/Destruction</p> <p>F Office Supplies</p>
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Note 1: Operating budgets generally consist of expenses such as printing, office supplies, software, network connections, professional memberships, and professional privilege 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 Internal Audit Training and Retreat.

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Review of Revisions to Fiscal Year 2025 Audit Plans

DATE: November 12, 2024

PRESENTER: Mike Batson

ACTION REQUIRED: Roll-Call Vote

STAFF'S  
RECOMMENDATION: Approve

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The Office of Internal Audit at each campus and the system office prepare 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 1, 2024 to September 30, 2024 is attached, followed by the revised plan for each of the audit offices.

Revised plans for the following institutions are not included due to vacancies in the Director of Internal Audit position at each institution:

Cleveland State Community College  
Jackson State Community College  
Motlow State Community College

System-wide Internal Audit is working with these colleges to cover critical audit areas.

An audit plan for Columbia State Community College (CoSCC) revised as of September 30, 2024, is included due to the hiring of an auditor.

**Tennessee Board of Regents  
Summary of Revisions  
Fiscal Year 2025 Audit Plans**

**Overview of Significant Revisions:** Below are revisions to the audit plans created in July 2024, reflecting changes which occurred from July 1, 2024, to September 30, 2024. 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.

<b>Institution</b>	<b>Significant Revisions to Audit Plans Since July 1, 2024</b>
ChSCC	Added INV-2025-1, INV 2025-2, INV-2025-3, INV-2025-4.
DSCC	Added President’s Expense Audit for STCC. Removed Physical Safety & Security and Emergency Preparedness.
TBR-INV	Added INV-TBR-25-01.
TBR-IS	Added TCAT Memphis and TCAT Crump Information Security Audits.

**Chattanooga State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2025  
Revised October 2024**

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	C	Management Advisory Services	5.0	Jul-24	100.0	80.0	-20.0	-20%	1	17.5	62.5		In Progress
FM	F	State Audit Assist/Follow-up	5.0	Jul-24	15.0	15.0	0.0	0%			15.0		Scheduled
IS	F	Follow up Reviews	5.0	Jul-24	75.0	60.0	-15.0	-20%	1	10.0	50.0		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-24	100.0	25.0	-75.0	-75%	2		25.0		Scheduled
IS	I	Developing Investigations-Assist TBR	5.0	Jul-24	15.0	15.0	0.0	0%			15.0		Scheduled
IS	I	INV-2025-01	5.0	Jul-24	40.0	40.0	0.0	0%		17.5	22.5		In Progress
IS	I	INV-2025-02	5.0	Jul-24	0.0	40.0	40.0	100%	2	28.0	12.0		In Progress
IS	I	INV-2025-03	5.0	Aug-24	0.0	50.0	50.0	100%	2	10.0	40.0		In Progress
IS	I	INV-2025-04	5.0	Sep-24	0.0	40.0	40.0	100%	2	12.0	28.0		In Progress
IS	M	Enterprise Risk Assessment -FY 2025	5.0	Apr-25	30.0	30.0	0.0	0%			30.0		Scheduled
FM	S	YE Procedures FYE 2024	5.0	Jun-24	15.0	15.0	0.0	0%		12.5	2.5	Aug-24	Completed
FM	S	YE Procedures FYE 2025	5.0	Jun-25	15.0	15.0	0.0	0%			15.0		Scheduled
FM	R	President's Expense Audit - Motlow	5.0	Sep-24	90.0	90.0	0.0	0%		57.0	33.0		In Progress
SS	R	CCTA Element Audit	5.0	Jan-25	100.0	100.0	0.0	0%			100.0		Scheduled
AT	R	Athletic Compliance	5.0	Feb-25	130.0	130.0	0.0	0%			130.0		Scheduled
IA	C	TCAT Timeclock Hours Reporting	5.0	Jun-24	20.0	10.0	-10.0	-50%	1	10.0	0.0	Aug-24	Completed
IS	S	Comp Time / Over Time Processes	5.0	Feb-24	35.0	35.0	0.0	0%		5.0	30.0		In Progress
IT	S	IAR-NACHA-2024	5.0	Nov-24	70.0	70.0	0.0	0%			70.0		Scheduled
IA	S	Faculty Credentials	5.0	Apr-25	60.0	60.0	0.0	0%			60.0		Scheduled
IS	C	Equipment Inventory Process Changes	5.0	Oct-24	60.0	60.0	0.0	0%			60.0		Scheduled
IS	P	Gainful Employment Reporting Process	5.0	Aug-24	80.0	60.0	-20.0	-25%	1	2.5	57.5		In Progress
SS	F	Follow up to Financial Aid External Reviews	4.0	Jan-25	0.0	60.0	60.0	100%	1		60.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>1050.0</b>	<b>1100.0</b>	<b>50.0</b>			<b>182.0</b>	<b>918.0</b>		

**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 Reduced various projects to include a Financial Aid Follow-up.  
 FN2 Reduced Unscheduled Investigations hours to add specific investigative projects.

Columbia State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2025  
Revised October 2024

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	R	CCTA Funding Formula		Jan-25	100.0	120.0	20.0	20%		0.0	120.0		Scheduled
AT	R	Athletic Compliance Audit		Apr-25	130.0	130.0	0.0	0%		0.0	130.0		Scheduled
IT	P	Campus Security & Safety		Mar-25	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
IS	C	Management Consulting		As needed	200.0	200.0	0.0	0%		3.0	197.0		In Progress
FM	R	Year End Cash Counts/Bank Reconciliation		May-25	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IS	S	Internal Audit Awareness		Aug-24	150.0	150.0	0.0	0%		56.0	94.0		In Progress
FM	P	Risk Assessment Review		Sep-24	40.0	40.0	0.0	0%		19.5	20.5	Sep-24	Completed
SS	O	Technology Access Fee		Nov-24	125.0	125.0	0.0	0%		0.0	125.0		Scheduled
IS	S	Unscheduled Audits/Special Requests		As needed	80.0	80.0	0.0	0%		0.0	80.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>975.0</b>	<b>995.0</b>	<b>20.0</b>			<b>78.5</b>	<b>916.5</b>		

**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

**Dyersburg State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ending June 30, 2025**  
**Revised October 2024**

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	R	CCTA Funding Formula		Jan-25	150.0	150.0	0.0	0%		21.0	129.0		In Progress
IS	R	Risk Assessment		Apr-25	140.0	140.0	0.0	0%		0.0	140.0		Scheduled
AT	R	Athletics		Mar-25	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
FM	R	Year End - Cash Counts/Bank confirmations		May-25	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
IS	I	Unscheduled Audits/Investigations		Jun-24	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IS	C	General Consultation/Audit Assistance		Jun-24	150.0	250.0	100.0	67%	3	64.0	186.0		In Progress
PP	A	Physical Safety & Security		Mar-25	150.0	0.0	-150.0	-100%	1	0.0	0.0		Removed
PP	A	Emergency Preparedness		Apr-25	150.0	0.0	-150.0	-100%	1	0.0	0.0		Removed
IS	R	President's Expense Audit		Sep-24	0.0	200.0	200.0	100%	2	16.0	184.0		In Progress
<b>Total Planned Audit Hours:</b>					<b>1040.0</b>	<b>1040.0</b>	<b>0.0</b>			<b>101.0</b>	<b>939.0</b>		

**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 Physical Safety & Security Audit and Emergency Preparedness Audit removed and will be assessed for FY2026 Audit Plan. (-150, -150)  
 FN2 SWTCC President's Expense Audit added. (200)  
 FN3 Consultation hours were increased by 100 hours to accommodate work towards an Athletic review.



Nashville State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2025  
Revised October 2024

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	C	Internal Control Awareness	3.0	Jul-24	150.0	150.0	0.0	0%		37.5	112.5		In Progress
IS	R	CCTA	3.4	Jan-25	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
IS	A	Grants Review	3.9	Nov-24	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
IS	C	Consulting Activities	3.0	As Needed	100.0	100.0	0.0	0%		30.0	70.0		In Progress
IS	M	Management Risk Assessment	3.5	Mar-25	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IS	A	TBD	3.0	Apr-25	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
FM	A	Travel Expenses	3.2	Feb-25	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
PP	A	Campus Safety and Security	3.3	Sep-24	150.0	150.0	0.0	0%		30.0	120.0		In Progress
<b>Total Planned Audit Hours:</b>					<b>1050.0</b>	<b>1050.0</b>	<b>0.0</b>			<b>97.5</b>	<b>952.5</b>		

**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, 2025  
Revised October 2024

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	R	Complete College Tennessee Act Element	5.0	Jan-25	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
FM	R	Walters State President Expense Audit	5.0	Aug-24	100.0	100.0	0.0	0%		46.0	54.0		In Progress
IS	C	Job Placement Reporting	5.0	Jul-24	100.0	100.0	0.0	0%		60.5	39.5		In Progress
IA	S	Attendance Reporting	5.0	Jul-24	15.0	15.0	0.0	0%		6.5	8.5		In Progress
FM	R	State Audit Follow-Up	5.0	Oct-24	30.0	30.0	0.0	0%		1.5	28.5		In Progress
IA	A	Faculty Credentials	3.6	Oct-24	55.0	55.0	0.0	0%		16.0	39.0		In Progress
IS	A	Grant Development	3.6	Feb-25	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
FM	A	Student Accounts	3.4	Dec-24	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IS	I	Developing Investigations-Assist TBR	5.0	Jul-24	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
IS	I	Unscheduled Investigations	5.0	Jul-24	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
FM	R	State Audit Assistance - Year End	5.0	May-25	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
IS	S	Special Requests and Projects	5.0	Jul-24	100.0	100.0	0.0	0%		41.5	58.5		In Progress
IS	F	Other Audit Follow-Up	5.0	Jul-24	60.0	60.0	0.0	0%		0.0	60.0		Scheduled
IS	M	Risk Assessment	5.0	Jul-24	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
IS	C	Management Advisory Services	5.0	Jul-24	100.0	100.0	0.0	0%		29.0	71.0		In Progress
<b>Total Planned Audit Hours:</b>					<b>1040.0</b>	<b>1040.0</b>	<b>0.0</b>			<b>201.0</b>	<b>839.0</b>		

**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

**Pellissippi State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ending June 30, 2025**  
**Revised October 2024**

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 Inventory & Cash Counts	5.0	Jun-25	22.5	22.5	0.0	0%		1.5	21.0		In Progress
FM	R	Audit Follow Up	5.0	Jul-24	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
IS	R	Funding Formula	5.0	Feb-25	112.5	112.5	0.0	0%		0.0	112.5		Scheduled
IS	M	Risk Assessment	5.0	Nov-24	45.0	45.0	0.0	0%		0.0	45.0		Scheduled
IA	S	Faculty Credentials	5.0	Oct-24	150.0	150.0	0.0	0%		1.0	149.0		In Progress
IA	S	Compliance Assist Review	5.0	Jan-25	37.5	37.5	0.0	0%		0.0	37.5		Scheduled
AD	C	Advancement Management Advisory Services	5.0	Jul-24	22.5	22.5	0.0	0%		0.0	22.5		Scheduled
FM	C	Finance Management Advisory Services, Consultation	5.0	Jul-24	45.0	45.0	0.0	0%		9.0	36.0		In Progress
AT	R	Athletic Compliance Audit	5.0	Mar-25	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
IS	C	Institutional Support Management Advisory Services, Consultation	5.0	Jul-24	75.0	75.0	0.0	0%		16.5	58.5		In Progress
IT	C	IT Audit Management Advisory Service - Phishing Campaign & Building Security Review	5.0	Jul-24	112.5	112.5	0.0	0%		13.5	99.0		In Progress
IS	I	Unscheduled Investigations and Special Requests	5.0	Jul-24	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
IT	C	IT Audit Management Advisory Service - PCI & ACH Review	5.0	Jul-24	127.5	127.5	0.0	0%		13.0	114.5		In Progress
IT	A	IT Backup Server Audit/Disaster Recovery	4.0	Aug-24	150.0	150.0	0.0	0%		104.5	45.5		In Progress
IT	A	IT Banner MAPS Server Audit	3.6	Apr-25	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>1252.5</b>	<b>1252.5</b>	<b>0.0</b>			<b>159.0</b>	<b>1093.5</b>		

**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

**Roane State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2025  
Revised October 2024**

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 Cash Counts	5.0	May-25	40.0	35.0	-5.0	-13%		0.0	35.0		Scheduled
IS	M	Enterprise Risk Assessment	5.0	Mar-25	45.0	38.0	-7.0	-16%		0.0	38.0		Scheduled
FM	R	CARES Act (HEERF)	5.0	Jul-24	75.0	75.0	0.0	0%		67.3	7.8		In Progress
IS	A	Sick Leave Bank	4.3	Oct-24	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
FM	F	State Audit Follow-up	5.0	Nov-24	130.0	130.0	0.0	0%		0.0	130.0		Scheduled
FM	F	IAR Audit Follow-up	5.0	Jul-24	95.0	95.0	0.0	0%		22.5	72.5		In Progress
FM	I	Unscheduled Investigations	5.0	Jul-24	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
IS	C	Management Advisory Services	5.0	Jul-24	122.0	122.0	0.0	0%		51.0	71.0		In Progress
AX	S	Foundation - Restricted Funds	4.7	Oct-24	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
IA	S	Nursing Program Review	4.9	Jul-24	30.0	30.0	0.0	0%		0.0	30.0		Scheduled
IS	A	Student Tuition	5.0	Jan-25	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
IA	R	Release Time/Workload IAR Follow-up	4.5	Nov-24	45.0	45.0	0.0	0%		12.0	33.0		In Progress
FM	S	Adjuncts Having More than One Position at RSCC	4.5	Sep-24	40.0	40.0	0.0	0%		5.0	35.0		In Progress
FM	I	INV 22-01	5.0	Jul-24	15.0	15.0	0.0	0%		7.5	7.5		In Progress
FM	I	INV 23-01	5.0	Jul-24	50.0	50.0	0.0	0%		22.0	28.0		In Progress
FM	I	INV 23-02	5.0	Jul-24	13.0	25.0	12.0	92%	1	20.0	5.0		In Progress
AT	R	Athletics	5.0	Jan-25	120.0	120.0	0.0	0%		0.0	120.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>1050.0</b>	<b>1050.0</b>	<b>0.0</b>			<b>207.3</b>	<b>842.8</b>		

**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- Report edits have taken longer than anticipated.

Southwest Tennessee Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2025  
Revised October 2024

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	PCard Expense	2.2	Jul-24	100.0	120.0	20.0	20%		120.0	0.0	Aug-24	Completed
IA	A	Clery Act- Campus Security	1.8	Aug-24	100.0	130.5	30.5	31%		130.5	0.0	Oct-24	Completed
AT	A	Athletics Audit	3.6	Sep-24	100.0	120.0	20.0	20%		0.0	120.0		Scheduled
R	A	Grant Audit	3.5	Nov-24	120.0	120.0	0.0	0%		0.0	120.0		Scheduled
FM	A	A/R Collections Fees & Write-offs	3.0	Jan-25	120.0	120.0	0.0	0%		0.0	120.0		Scheduled
FM	R	Fixed Assets	2.3	Feb-25	120.0	119.5	-0.5	0%		0.0	119.5		Scheduled
IT	A	GLBA - Incident Response Plan	1.7	Mar-25	120.0	110.0	-10.0	-8%		0.0	110.0		Scheduled
FM	A	Cash Count	3.3	May-25	36.0	36.0	0.0	0%		0.0	36.0		Scheduled
I	I	Investigations	4.8	As Needed	120.0	100.0	-20.0	-17%		0.0	100.0		Scheduled
M	M	Management Requests	3.4	As Needed	120.0	100.0	-20.0	-17%		0.0	100.0		Scheduled
F	F	Follow Up Audits		As Needed	120.0	100.0	-20.0	-17%		0.0	100.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>1176.0</b>	<b>1176.0</b>	<b>0.0</b>			<b>250.5</b>	<b>925.5</b>		

**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

Volunteer State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2025  
Revised October 2024

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	R	CCTA Funding Formula Outcomes	8.0	Mar-25	175.0	175.0	0.0	0%		0.0	175.0		Scheduled
AT	R	Athletics	7.2	Nov-24	175.0	175.0	0.0	0%		0.0	175.0		Scheduled
FM	R	President's Expense TBR	5.0	Aug-24	175.0	175.0	0.0	0%		119.0	56.0		In Progress
IS	P	IIA QAIP	5.0	Jul-24	75.0	75.0	0.0	0%		54.0	21.0		In Progress
IS	M	Management Risk Assessment	5.0	Jan-25	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
FM	R	State Audit Year-End Work	5.0	May-25	40.0	40.0	0.0	0%		2.5	37.5		In Progress
IS	F	Follow-Up Activities	5.0	Jul-24	50.0	50.0	0.0	0%		20.0	30.0		In Progress
IS	C	General Consultation	5.0	Jul-24	100.0	100.0	0.0	0%		2.5	97.5		In Progress
IS	I	Unscheduled Investigations	5.0	Jul-24	50.0	50.0	0.0	0%		0.0	50.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>940.0</b>	<b>940.0</b>	<b>0.0</b>			<b>198.0</b>	<b>742.0</b>		

**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

Walters State Community College  
Internal Audit Plan  
Fiscal Year Ending June 30, 2025  
Revised October 2024

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	C	Management Advisory Services/Consulting	5.0	Jul-24	50.0	50.0	0.0	0.0		6.0	44.0		In Progress
FM	F	State Audit Assist/Follow-up	5.0	24-Sep	22.5	22.5	0.0	0.0		0.0	22.5		Scheduled
FM	R	WSCC Enterprise-wide Risk Assessment	5.0	25-May	22.5	22.5	0.0	0.0		0.0	22.5		Scheduled
IS	M	WSCC IET and Fin Aid Risk Assessments	5.0	25-May	45.0	45.0	0.0	0.0		0.0	45.0		Scheduled
SS	R	IAR-CCTA-T/B/A	5.0	25-Jan	50.0	50.0	0.0	0.0		0.0	50.0		Scheduled
FM	S	YE Procedures FYE 2024	5.0	24-Jul	22.5	22.5	0.0	0.0		22.5	0.0	Jul-24	Completed
FM	S	YE Procedures FYE 2025	5.0	25-Jun	22.5	22.5	0.0	0.0		0.0	22.5		Scheduled
IT	S	IAR-NACHA	5.0	24-Oct	120.0	120.0	0.0	0.0		0.0	120.0		Scheduled
IS	S	Unscheduled Investigations	5.0	24-Jul	97.5	97.5	0.0	0.0		35.5	62.0		In Progress
FM	C	Business Continuity Planning	5.0	23-Jul	330.0	330.0	0.0	0.0		153.5	176.5		In Progress
FM	P	Documentation of Workforce Training Operating Systems	5.0	24-Jul	82.5	82.5	0.0	0.0		0.0	82.5		Scheduled
AT	S	WSCC Athletics Compliance	5.0	25-Mar	95.0	95.0	0.0	0.0		0.0	95.0		Scheduled
IA	C	Faculty Workload Reports	4.8	24-Jul	45.0	45.0	0.0	0.0		0.0	45.0		Scheduled
IA	C	Department Chair Compensation Methodology	4.8	24-Jul	45.0	45.0	0.0	0.0		0.0	45.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>1050.0</b>	<b>1050.0</b>	<b>0.0</b>			<b>217.5</b>	<b>832.5</b>		

**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-System Office Executive Director  
 Internal Audit Plan  
 Fiscal Year Ending June 30, 2025  
 Revised October 2024

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	Pres Exp Audit-ChSCC		Sep-24	150.0	100.0	-50.0	-33%		75.0	25.0		In Progress
FM	R	HEERF-DSCC		Jul-24	50.0	75.0	25.0	50%		10.0	65.0		In Progress
FM	R	HEERF-JSCC		Jul-24	10.0	10.0	0.0	0%		6.0	4.0	Jul-24	Completed
FM	R	HEERF-MSCC		Jul-24	125.0	100.0	-25.0	-20%		60.0	40.0		In Progress
FM	S	TN eCampus		Jan-24	150.0	150.0	0.0	0%		0.0	150.0		Scheduled
IS	P	TBR Website Content Review		Sep-22	25.0	25.0	0.0	0%		0.0	25.0		In Progress
IS	C	Unscheduled Audits/Audit Assist		As needed	100.0	100.0	0.0	0%		0.0	100.0		Scheduled
IS	C	General Consultation		As needed	100.0	100.0	0.0	0%		22.0	78.0		In Progress
FM	A	Review of Travel Claims		Feb-24	50.0	50.0	0.0	0%		0.0	50.0		In Progress
<b>Total Planned Audit Hours:</b>					<b>760.0</b>	<b>710.0</b>	<b>-50.0</b>			<b>173.0</b>	<b>537.0</b>		

**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, 2025**  
**Revised October 2024**

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	C	Consultation with Campus Auditors		24-Jul	125	125.0	0.0	0%		27.0	98.0		In Progress
IS	P	Investigation Management		24-Jul	260	260.0	0.0	0%		156.5	103.5		In Progress
FM	I	Unscheduled Investigations		24-Jul	500	466.0	-34.0	-7%		0.0	466.0		Scheduled
PP	I	INV TBR 21-05		21-Feb	40	40.0	0.0	0%		0.0	40.0		In Progress
IA	I	INV TBR 23-03		22-Sep	37.5	37.5	0.0	0%		0.0	37.5		In Progress
IS	I	INV TBR 23-06		23-Jan	500	500.0	0.0	0%		136.3	363.8		In Progress
FM	I	INV TBR 23-07		23-Mar	150	150.0	0.0	0%		0.0	150.0		In Progress
MC	I	INV TBR 23-08		23-Mar	75	75.0	0.0	0%		0.0	75.0		In Progress
FM	I	INV TBR 24-03		23-Aug	150	150.0	0.0	0%		0.0	150.0		In Progress
AT	I	INV TBR 24-04		24-Jan	37.5	37.5	0.0	0%		0.0	37.5		In Progress
IS	I	INV TBR 24-06		24-Feb	75	75.0	0.0	0%		113.5	-38.5		In Progress
IS	I	INV TBR 25-01		Aug-24	0.0	34.0	34.0	100%		34.0	0.0	Sep-24	Completed
<b>Total Planned Audit Hours:</b>					<b>1950.0</b>	<b>1950.0</b>	<b>0.0</b>			<b>467.3</b>	<b>1482.8</b>		

**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 - Information Systems  
Internal Audit Plan  
Fiscal Year Ending June 30, 2025  
Revised October 2024**

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	R	DSCC Information Systems	5.0	Jul-24	150	150.0	0.0	0%		1.0	149.0		In Progress
IT	R	NaSCC Information Security	5.0	Mar-24	150	180.0	30.0	20%		166.0	14.0		In Progress
IT	R	WSCC Information Security	5.0	Apr-24	150	150.0	0.0	0%		84.5	65.5	Jul-24	Completed
IT	R	TCAT-Memphis	5.0	Jul-24	0	75.0	75.0	100%	1	49.5	25.5		In Progress
IT	R	TCAT-Crump	5.0	Jul-24	0	75.0	75.0	100%	1	16.5	58.5		In Progress
IT	R	VSCC Information Security	5.0	Jan-25	150	150.0	0.0	0%		0.0	150.0		Scheduled
IT	R	RSCC Information Security	5.0	Mar-25	300	150.0	-150.0	-50%	2	0.0	150.0		Scheduled
IT	R	NeSCC Information Security	5.0	May-25	150	150.0	0.0	0%		0.0	150.0		Scheduled
<b>Total Planned Audit Hours:</b>					<b>1050.0</b>	<b>1080.0</b>	<b>30.0</b>			<b>317.5</b>	<b>762.5</b>		

**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- Added audits.  
 FN2- RSCC audit hours listed incorrectly on APLAN.

**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

**TCAT  
Internal Audit Plan  
Fiscal Year Ending June 30, 2025  
Revised October 2024**

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	P	Consultation	NA	Jul-24	50.0	50.0	0.0	0%		15.0	35.0		In Progress
FM	P	Audit Program	NA	Jul-24	25.0	25.0	0.0	0%		15.0	10.0		In Progress
FM	P	Risk Assessment	NA	Oct-24	37.5	37.5	0.0	0%		0.0	37.5		Scheduled
FM	A	TCAT Jacksboro Controls Review	2.2	Mar-25	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
FM	A	TCAT Athens Controls Review	2.3	Jul-24	75.0	0.0	-75.0	-100%	2	0.0	0.0		Removed
FM	A	TCAT Hartsville Controls Review	2.6	Jul-24	37.5	37.5	0.0	0%	1	35.0	2.5		In Progress
FM	A	TCAT Hohenwald Controls Review	2.6	Sep-24	75.0	75.0	0.0	0%		10.0	65.0		In Progress
FM	A	TCAT Pulaski Controls Review	2.6	Apr-25	75.0	75.0	0.0	0%		0.0	75.0		Scheduled
FM	A	TCAT Harriman Controls Review	2.9	May-25	125.0	125.0	0.0	0%		0.0	125.0		Scheduled
FM	A	TCAT Northwest Controls Review	3.0	Jul-24	5.0	5.0	0.0	0%	1	5.0	0.0		In Progress
FM	A	TCAT McMinnville Controls Review	3.1	Aug-24	75.0	0.0	-75.0	-100%	2	7.5	-7.5		Removed
FM	A	TCAT Elizabethton Controls Review	3.2	Jul-24	10.0	10.0	0.0	0%	1	5.0	5.0		In Progress
FM	A	TCAT Henry/Carroll Controls Review	3.2	Jun-25	125.0	125.0	0.0	0%		0.0	125.0		Scheduled
FM	A	TCAT Jackson Controls Review	3.6	Feb-25	125.0	125.0	0.0	0%		0.0	125.0		Scheduled
FM	A	TCAT Knoxville Controls Review	3.8	Aug-24	125.0	125.0	0.0	0%		112.5	12.5		In Progress
FM	A	TCAT Memphis Controls Review	3.9	Jul-24	5.0	5.0	0.0	0%	1	5.0	0.0		In Progress
FM	A	TCAT Murfreesboro Controls Review	3.9	Nov-24	125.0	125.0	0.0	0%		0.0	125.0		Scheduled
FM	A	TCAT Morristown Controls Review	4.0	Oct-24	125.0	125.0	0.0	0%		2.0	123.0		In Progress
<b>Total Planned Audit Hours:</b>					<b>1295.0</b>	<b>1145.0</b>	<b>-150.0</b>			<b>212.0</b>	<b>933.0</b>		

**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- This audit is in review

FN2- This audit has been deferred due to turnover in staff and/or management, and will be completed next audit cycle.

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

SUBJECT: Review of Internal Audit Charters

DATE: November 12, 2024

PRESENTER: Mike Batson

ACTION REQUIRED: Roll Call Vote

STAFF'S  
RECOMMENDATION: Approve

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The TBR system's internal audit offices develop internal audit charters to define the audit activity's purpose, authority, and responsibility, in accordance with the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors (IIA) which states:

**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 Definition of Internal Auditing, the Code of Ethics, and the Standards. The chief audit executive must periodically review the internal audit charter and present it to senior management and the board for approval.

An annual review of the charter template is performed by the Internal Audit Directors group for consideration of any revisions, particularly with regard to changes in internal audit standards. The charter for each audit office is signed by the campus president and internal audit director before submission to the Audit Committee for approval.

The attached charters have been revised due to a change in Internal Auditor and are recommended for the committee's approval.



## Internal Audit

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Columbia State Community College

### Internal Audit Charter

#### Introduction

Columbia State Community College is an institution of the Tennessee Board of Regents (TBR) system. The system is governed by the Board of Regents, consisting of 19 members (the Board) as determined by state law. The TBR Audit Committee is a standing committee of the Board. In accordance with the “State of Tennessee Audit Committee Act of 2005,” the System-wide Chief Audit Executive reports directly to the Audit Committee and the Board and oversees the internal audit operations. Columbia State Community College employs an internal auditor (or audit staff) in accordance with TBR policy.

#### Purpose

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve Columbia State Community College operations. The mission of internal audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight. Internal audit helps Columbia State Community College accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Internal audit assists Columbia State Community College’s management in the effective discharge of their duties and responsibilities by evaluating activities through assurance and consulting services, recommending improvements, and providing other information designed to promote effective controls.

Assurance services involve the internal auditor’s objective assessment of evidence to provide an independent opinion or conclusions regarding an entity, operation, function, process, system, or other subject matter. The nature and scope of the assurance engagement are determined by the internal auditor. There are generally three parties involved in assurance services: (1) the person or group directly involved with the entity, operation, function, process, system, or other subject matter — the process owner, (2) the person or group making the assessment — the internal auditor, and (3) the person or group using the assessment — the user.

Consulting services are advisory in nature and are generally performed at the specific request of an engagement client. The nature and scope of the consulting engagement are subject to agreement with the engagement client. Consulting services generally involve two parties: (1) the person or group offering the advice — the internal auditor, and (2) the person or group seeking and receiving

the advice — the engagement client. When performing consulting services, the internal auditor should maintain objectivity and not assume management responsibility.

Columbia State Community College's management has the primary responsibility for establishing and maintaining a sufficient system of internal controls.

### **Audit Standards**

The internal audit function adheres to 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**

Internal audit's review of operations may include the examination and evaluation of the effectiveness of all aspects of institutional operations at Columbia State Community College. In the course of its work, internal audit has complete and direct access to all Columbia State Community College personnel, records, physical property, and employee information related to the performance of duties and responsibilities necessary to complete any audit engagement. Internal audit accepts responsibility for the confidentiality and safeguarding of records and information and handles them in the same prudent manner that Columbia State Community College expects of the employees normally accountable for them.

### **Organizational Status/Reporting Structure**

In accordance with T.C.A. 49-14-102 and TBR Policy 4-01-05-00, *Internal Audit*, the System-wide Chief Audit Executive reports directly to the Audit Committee and the TBR. Columbia State Community College's internal auditor reports to the President with audit reporting responsibility to the Audit Committee and the Board through the System-wide Chief Audit Executive.

The internal auditing services provided by the internal audit office are reported directly to the President and the TBR Audit Committee. All audit work is summarized in timely written reports distributed to management to ensure that the results are given due consideration. In addition to management, reports or summaries are distributed to members of the Audit Committee and to the State of Tennessee, Comptroller's Office. Management is provided a discussion draft of the audit report prior to the report being issued. Internal audit is responsible for following up timely on audit findings to ascertain the status of management's corrective actions.

The System-wide Chief Audit Executive will be provided access to internal audit workpapers or other internal audit files and documentation by the college as needed for review, continuity of audit operations, for determination of System-wide best practices, or as otherwise deemed necessary.

### **Independence and Objectivity**

Internal audit has neither direct responsibility for, nor authority over, any of the activities, functions, or tasks it reviews, nor shall their review relieve others of their responsibilities. The internal auditors must maintain a high degree of independence and not be assigned duties or engage in any operations or decision making in any activities that they would normally be expected to review or evaluate as part of the normal audit function.

### **Responsibility and Role**

TBR Policy 04:01:05:00, *Internal Audit*, states the role of internal audit is to assist members of the organization in the effective discharge of their responsibilities. Meaningful internal auditing requires cooperation among internal audit, Columbia State Community College's administration, and the department under audit. In fulfilling their responsibilities, internal audit will:

- Comply with auditing standards established by the Institute of Internal Auditors to ensure the effectiveness and quality of the internal audit effort.
- Develop and implement audit plans and programs after consultation with the President that respond to both risk and cost effectiveness criteria.
- Review the reliability and integrity of information, and the information technology processes that produce that information.
- Verify compliance with applicable policies, guidelines, laws, and regulations.
- Suggest policies and procedures or improvements to existing policies and procedures where appropriate.
- Provide audit reports that identify internal control issues and make cost-effective recommendations to strengthen control.
- Facilitate the resolution of audit issues with administrators who have the most direct involvement and accountability.
- Review institutional operations (financial and other) on an advisory basis to inform and assist management in the successful execution of their duties.

- Assist with audits or perform certain agreed upon procedures for external parties. External parties include but are not limited to audit offices of federal and state governments and related agencies.
- Review management’s risk assessment process and advise management on the reasonableness and propriety of the assessment.
- Promote and evaluate fraud prevention and identification programs and investigate allegations involving fraud, waste, and abuse.
- Demonstrate and promote appropriate ethics and values within the organization.
- Communicate activities and information among the board, internal auditors, external auditors, and the administration.

**Quality Assurance and Improvement**

Internal audit will maintain a quality assurance and improvement program that covers all aspects of the internal audit activity. The program will include an evaluation of the internal audit’s conformance with the *Standards* and an evaluation of whether the internal auditors apply the Institute of Internal Auditors’ Code of Ethics, Definition of Internal Auditing, and the Core Principles for the Professional Practices of Internal Auditing. The program will include both internal and external assessments. The System-wide Chief Audit Executive will communicate the results of the assessments to the Audit Committee.

**Periodic Review of Internal Audit Charter**

The Chief Audit Executive will periodically assess this charter to determine whether the purpose, authority, and responsibilities defined in this charter are adequate to enable the internal auditing activity to accomplish its objectives. The results of the periodic assessment will be communicated to senior management and the Audit Committee.

Janet F. Smith  
 President (print name)

[Signature]  
 President Signature

05.21.2024  
 Date

Leah Adeliyi  
 Auditor (print name)

[Signature]  
 Auditor Signature

08/19/2024  
 Date



## Southwest Tennessee Community College

### Internal Audit Charter

#### Introduction

*Southwest Tennessee Community College* is an institution of the Tennessee Board of Regents (TBR) system. The system is governed by the Board of Regents, consisting of 19 members (the Board) as determined by state law. The TBR Audit Committee is a standing committee of the Board. In accordance with the “State of Tennessee Audit Committee Act of 2005,” the System-wide Chief Audit Executive reports directly to the Audit Committee and the Board and oversees the internal audit operations. **Southwest** employs an internal auditor ( or audit staff) in accordance with TBR policy.

#### Purpose

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve **Southwest** operations. The mission of internal audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight. Internal audit helps **Southwest** accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Internal audit assists **Southwest**' s management in the effective discharge of their duties and responsibilities by evaluating activities through assurance and consulting services, recommending improvements, and providing other information designed to promote effective controls.

Assurance services involve the internal auditor's objective assessment of evidence to provide an independent opinion or conclusions regarding an entity, operation, function, process, system, or other subject matter. The nature and scope of the assurance engagement are determined by the internal auditor. There are generally three parties involved in assurance services: (1) the person or group directly involved with the entity, operation, function, process, system, or other subject matter — the process owner, (2) the person or group making the assessment — the internal auditor, and (3) the person or group using the assessment — the user.

Consulting services are advisory in nature and are generally performed at the specific request of an engagement client. The nature and scope of the consulting engagement are subject to agreement with the engagement client. Consulting services generally involve two parties: (1) the person or group offering the advice — the internal auditor, and (2) the person or group seeking and receiving the advice — the engagement client. When performing consulting services, the internal auditor should maintain objectivity and not assume management responsibility.

Southwest's management has the primary responsibility for establishing and maintaining a sufficient system of internal controls.

### **Audit Standards**

The internal audit function adheres to 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**

Internal audit's review of operations may include the examination and evaluation of the effectiveness of all aspects of institutional operations at Southwest. In the course of its work, internal audit has complete and direct access to all Southwest personnel, records, physical property, and employee information related to the performance of duties and responsibilities necessary to complete any audit engagement. Internal audit accepts responsibility for the confidentiality and safeguarding of records and information and handles them in the same prudent manner that (name of institution) expects of the employees normally accountable for them.

### **Organizational Status/Reporting Structure**

In accordance with T.C.A. 49-14-102 and TBR Policy 4-01-05-00, *Internal Audit*, the System-wide Chief Audit Executive reports directly to the Audit Committee and the TBR. Southwest's internal auditor reports to the President with audit reporting responsibility to the Audit Committee and the Board through the System-wide Chief Audit Executive.

The internal auditing services provided by the internal audit office are reported directly to the President and the TBR Audit Committee. All audit work is summarized in timely written reports distributed to management to ensure that the results are given due consideration. In addition to management, reports or summaries are distributed to members of the Audit Committee and to the State of Tennessee, Comptroller's Office. Management is provided a discussion draft of the audit report prior to the report being issued. Internal audit is responsible for following up timely on audit findings to ascertain the status of management's corrective actions.

The System-wide Chief Audit Executive will be provided access to internal audit workpapers or other internal audit files and documentation by the college as needed for review, continuity of audit operations, for determination of System-wide best practices, or as otherwise deemed necessary.

### **Independence and Objectivity**

Internal audit has neither direct responsibility for, nor authority over, any of the activities, functions, or tasks it reviews, nor shall their review relieve others of their responsibilities. The internal auditors must maintain a high degree of independence and not be assigned duties or engage in any operations or decision making in any activities that they would normally be expected to review or evaluate as part of the normal audit function.

### **Responsibility and Role**

TBR Policy 04:01:05:00, *Internal Audit*, states the role of internal audit is to assist members of the organization in the effective discharge of their responsibilities. Meaningful internal auditing requires cooperation among internal audit, Southwest's administration, and the department under audit. In fulfilling their responsibilities, internal audit will:

- Comply with auditing standards established by the Institute of Internal Auditors to ensure the effectiveness and quality of the internal audit effort.
- Develop and implement audit plans and programs after consultation with the President that respond to both risk and cost effectiveness criteria.
- Review the reliability and integrity of information, and the information technology processes that produce that information.
- Verify compliance with applicable policies, guidelines, laws, and regulations.
- Suggest policies and procedures or improvements to existing policies and procedures where appropriate.
- Provide audit reports that identify internal control issues and make cost-effective recommendations to strengthen control.
- Facilitate the resolution of audit issues with administrators who have the most direct involvement and accountability.
- Review institutional operations (financial and other) on an advisory basis to inform and assist management in the successful execution of their duties.

- Assist with audits or perform certain agreed upon procedures for external parties. External parties include but are not limited to audit offices of federal and state governments and related agencies.
- Review management’s risk assessment process and advise management on the reasonableness and propriety of the assessment.
- Promote and evaluate fraud prevention and identification programs and investigate allegations involving fraud, waste, and abuse.
- Demonstrate and promote appropriate ethics and values within the organization.
- Communicate activities and information among the board, internal auditors, external auditors, and the administration.

**Quality Assurance and Improvement**

Internal audit will maintain a quality assurance and improvement program that covers all aspects of the internal audit activity. The program will include an evaluation of the internal audit’s conformance with the *Standards* and an evaluation of whether the internal auditors apply the Institute of Internal Auditors’ Code of Ethics, Definition of Internal Auditing, and the Core Principles for the Professional Practices of Internal Auditing. The program will include both internal and external assessments. The System-wide Chief Audit Executive will communicate the results of the assessments to the Audit Committee.

**Periodic Review of Internal Audit Charter**

The Chief Audit Executive will periodically assess this charter to determine whether the purpose, authority, and responsibilities defined in this charter are adequate to enable the internal auditing activity to accomplish its objectives. The results of the periodic assessment will be communicated to senior management and the Audit Committee.

Dr. Tracy D. Hall

President (print name)

Signed by:

Tracy D. Hall  
2304D4F473334CE...

President Signature

8/19/2024

Date

Linda Soder

Auditor (print name)

Linda Soder

Auditor Signature

8/19/2024 *MS*

Date

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BOARD TRANSMITTAL

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MEETING: Committee on Audit

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

DATE: November 12, 2024

PRESENTER: Mike Batson

ACTION REQUIRED: Roll Call Vote

STAFF'S  
RECOMMENDATION: Approve

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**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 2025 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 October 11, 2024**  
**For the Fiscal Year Ending June 30, 2025**

Title	Name	FY 2025 Salary	FY 2024 Salary	Increase from Prior Year	Professional Certifications	Years of Professional Experience	Years of TBR Experience
System-wide Chief Audit Executive	M. Batson	\$ 185,000	\$ 156,954	\$ 28,046	CPA	37	30
Director of Internal Audit	J. Struckmeyer	\$ 128,700	\$ 113,787	\$ 14,913	CPA	30	18
Investigative Audit Manager	J. Garoutte	\$ 112,758	\$ 98,275	\$ 14,483	CFE, CFI, CGFM	24	4
Information Systems Auditor	D. Fritts	\$ 100,008	\$ 97,095	\$ 2,913	CISSP	40	12
Internal Auditor IV - TCATs	H. Vose	\$ 89,376	\$ 86,768	\$ 2,608	CIA, CFE	28	16
Temporary- Investigative Auditor	D. Porter		\$ 54.00/hour		CFE	29	1
Administrative Assistant III/Complaints Officer	K. Walker	\$ 62,558	\$ 60,735	\$ 1,823	N/A	24	14

**Certifications:**  
 CPA - Certified Public Accountant (AICPA)  
 CIA - Certified Internal Auditor (IIA)  
 CFE - Certified Fraud Examiner (ACFE)  
 CFI - Certified Forensic Interviewer (IAI)  
 CGFM - Certified Government Financial Manager (AGA)  
 CISSP - Certified Information Systems Security Professional