

# **REPORT OF THE COMMITTEE ON AUDIT**

**May 27, 2015**

The Committee on Audit met in regular session on May 27, 2015 at the Tennessee Board of Regents System Office. A quorum was present. In attendance were system office staff and board members, including the following Audit Committee members:

Regent Tom Griscom, Chairman  
Regent Greg Duckett  
Regent Fran Marcum  
Regent Leigh Shockey (via conference call)  
Regent Parker Smith  
Regent John Stites

The first section of the meeting agenda, Informational Reporting, included four items. Item I.a, Review of Comptroller's Office Audit Reports, consisted of a discussion of audit reports issued by the Comptroller's Office during the last quarter. The financial and compliance audit reports for Middle Tennessee State University for the Fiscal Year Ended June 30, 2014 and Jackson State Community College for the Fiscal Years Ended June 30, 2014 and June 30, 2013, had unmodified opinions on the presentation of the financial statements and one finding. The finding for

each institution was identified as a significant deficiency but not a material weakness and there were no instances of noncompliance required to be reported. A summary of the Comptroller's audits is included as Attachment A to these minutes. This item was for informational purposes and required no action.

Item I.b, Update of Corrective Actions on Performance Audit Findings, was a progress report of the corrective actions taken by the Tennessee Board of Regents system office staff on findings included in the Comptroller's performance audit of the system, issued in January 2014. Chief Audit Executive (CAE) Tammy Birchett commented on the status of each unresolved finding, noting that six of the nine findings are considered resolved and that actions are still in progress on the three remaining findings. This item was for informational purposes and required no action.

Item I.c, Review of Internal Audit Reports, consisted of discussion of internal audit reports issued by the system's internal auditors during the last quarter. CAE Birchett discussed three audit reports with the Committee: East Tennessee State University, *Department of Art and Design – Procurement and Study Abroad*; Southwest Tennessee Community College,

*Federal Work Study Program and Tuition Statements.* The committee discussed internal controls and the corrective actions needed in relation to the issues noted in the reports. Chancellor Morgan commented that issues noted in the ETSU report, with the study abroad program, would be reviewed by the Business Affairs Sub-Council.

CAE Birchett also discussed a summary of recent recommendations resulting from information systems audits completed by System-wide Internal Audit. A list of the internal audits issued during the quarter is included as Attachment B to these minutes. This item was for informational purposes and required no action.

Item 1.d., Review of Audits of CCTA Efficiency and Other Outcomes, included a summary of the results from internal audits of each TBR university and community college regarding certain outcomes used in the State's higher education funding formula. The committee discussed various key aspects of the funding formula in relation to the recent CCTA internal audits. This item was for informational purposes and required no action.

Item II, Legislation Regarding Notification of Security Issues, Public Chapter 42, passed by the legislature this year and signed into law on March

27, 2015 was discussed. This statute requires that “any confirmed or suspected unauthorized acquisitions of computerized data and any confirmed or suspected breach of a computer information system or related security system established to safeguard the data and computer information system” be reported to the Comptroller of the Treasury within 5 days. Regent Griscom encouraged incorporating this requirement into Board policy. This item was for informational purposes and required no action.

Item III, Review of Revisions to Fiscal Year 2015 Internal Audit Plans, presented the committee with revised audit plans for the institutions and system office as of April 30, 2015. CAE Birchett commented that most were made because of efforts focused on higher priority issues, including special requests or investigations and changes in staff availability. The Committee voted to approve the audit plans as presented. The audit plans are included as Attachment C to these minutes.

Item IV, Review of Proposed Budget for System-wide Internal Audit, was a discussion of the fiscal year 2016 budget and chargeback to the institutions for the Office of System-wide Internal Audit. Committee Chairman Griscom asked the Chancellor and Vice Chancellor for Business

and Finance if they supported the budget as presented; both stated they did. By roll call vote, the Committee voted to approve the budget and chargeback as presented.

Item V, Overview of the Risk Assessment Process, was provided to the committee to describe the process used by management to evaluate risk and controls each year. The next Audit Committee meeting agenda will include the risk and control assessments for the system office, universities and community colleges. Blayne Clements, the Assistant Director of System-wide Internal Audit, made a brief presentation explaining the risk assessment process.

There being no further public business to come before the Committee, the public portion of the meeting was adjourned.

The last agenda item was a non-public executive session to discuss ongoing investigations. There being no further business to come before the Committee, the executive session was adjourned.

Respectfully submitted,

Committee on Audit

  
Tom Griscom, Committee Chair

**Attachment A**

**Summary of Comptroller's Office Audit Reports  
Issued During the Quarter**

**Tennessee Board of Regents**  
**Audit Committee**  
**May 27, 2015**  
*Review of Comptroller's Office Audit Reports*  
*Financial and Compliance Audits—Findings Reported*

<b>Institution</b>	<b>For the Year Ended</b>	<b>Fairness of Financial Statement Presentation</b>	<b>Report on Internal Control</b>	<b>Report on Compliance</b>	<b>Findings</b>
Middle Tennessee State University	June 30, 2014	Unmodified Opinion	One finding identified as a significant deficiency, but not as a material weakness	No instances of noncompliance required to be reported	1
<p><b>Finding 1 – The university did not provide adequate internal controls in one specific area</b></p> <p>The university did not design and monitor internal controls in one specific area. The audit observed a condition in violation of industry-accepted best practices. Inconsistent implementation of internal controls increases the risk of fraud or error. The details of these findings are confidential pursuant to Section 10-7-504(i) <i>Tennessee Code Annotated</i>.</p> <p><b>Management's Comment</b> – Management concurred with the finding and recommendation. Management responded that appropriate procedures have been implemented to ensure the condition has been remedied, including effective controls for ensuring compliance and assignment of personnel to monitor the processes and mitigate deficiencies should they occur.</p>					
<p><i>Internal Audit Follow-Up: An internal audit follow-up report on these findings will be presented to the Audit Committee at a subsequent meeting.</i></p>					

**Tennessee Board of Regents**  
**Audit Committee**  
**May 27, 2015**  
*Review of Comptroller's Office Audit Reports*  
**Financial and Compliance Audits—Findings Reported**

<b>Institution</b>	<b>For the Year Ended</b>	<b>Fairness of Financial Statement Presentation</b>	<b>Report on Internal Control</b>	<b>Report on Compliance</b>	<b>Findings</b>
Jackson State Community College	June 30, 2014 and June 30, 2013	Unmodified Opinion	One finding identified as a significant deficiency, but not as a material weakness	No instances of noncompliance required to be reported	1
<p><b>Finding 1 – The college did not provide adequate internal controls in one specific area</b></p> <p>The college did not design and monitor internal controls in one specific area. One condition was observed to be in violation of college policies and/or industry-accepted best practices. Inconsistent implementation of internal controls increases the risk of fraudulent activity. The details of these findings are confidential pursuant to Section 10-7-504(i) <i>Tennessee Code Annotated</i>.</p> <p><b>Management's Comment</b> – Management concurred with the finding and recommendation. Management responded they will modify policies, procedures, and controls to ensure proper internal controls are in place for this specific area. Management also stated the risk assessment will be modified to include this area to be monitored on an on-going basis.</p>					
<p><i>Internal Audit Follow-Up: An internal audit follow-up report on these findings will be presented to the Audit Committee at a subsequent meeting.</i></p>					



## **Attachment B**

### **Internal Audit Reports and Investigations Issued During the Quarter**

### **Internal Audit Reports for Review with the Committee**

ETSU	Department of Art and Design – Procurement and Study Abroad
STCC	Federal Work Study Program
STCC	Tuition Statements

### **Internal Audit Reports for Informational Purposes**

TTU	Equipment
UOM	Lambuth Campus
ChSCC	Athletic Eligibility
CISCC	Workforce Development – Revenue & Expenses
CISCC	Financial Aid – Title IV Consumer Information
PSCC	Disbursements
STCC	Industrial Readiness Grants

### **Internal Audit Follow-Up Reports for Informational Purposes**

NeSCC	Follow-Up to State Audit FYE 2013-2012
WSCC	Follow-Up to State Audit FYE 2013-2012

### **TCAT Operational Audits for Informational Purposes**

Chattanooga	Focused Review of Operations
Crossville	Focused Review of Operations
Livingston	Focused Review of Operations
Nashville	Focused Review of Operations
Shelbyville	Focused Review of Operations

### **Information Technology for Informational Purposes**

APSU	General Controls Review
ETSU	PCI DSS Compliance Readiness
TSU	General Controls Review
CISCC	General Controls Review
RSCC	General Controls Review
TBR	Research and Assessment’s Data Reporting Process

### **Internal Audit Investigations for Informational Purposes**

MTSU	Athletics – Football Office Theft
TTU	Use of Facilities for Personal Business
STCC	Hiring Allegation

**Attachment C**

**Approved Revised Internal Audit Plans for the  
Fiscal Year Ended June 30, 2015**

**Austin Peay State University**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Budget to Actual			Completion Date Estimated / Actual	Current Status	
				Original	Revised	Change Hours	Change Percentage	Actual Hours	Hours	Percentage			
Required by Athletic Affi	R	AT	OVC Spec Asst/Stud Ath Opp Fund	125	125	0	0%	120	5	4%	August 2014	Completed	
Required by State Auc	F	FM	State Audit Follow-Up	100	100	0	0%	25	75	75%	June 2015	In Progress	
Required by TBR	M	IS	Risk Assessment-Institutional Support	75	75	0	0%	45	30	40%	May 2015	In Progress	
Required by TBR	M	FM	Risk Assessment-Ancillary and Auxillary	75	75	0	0%	45	30	40%	May 2015	In Progress	
Required by TBR	M	IA	Risk Assessment-Instr & Acad Support	75	75	0	0%	45	30	40%	May 2015	In Progress	
Required by IA	R	IS	Quality Assessment Review	25	25	0	0%		25	100%	June 2015	Scheduled	
Required by TBR	R	SS	CCTA Funding Formula-Completion	250	75	(175)	-70%	FN 1	60	15	20%	July 2014	Completed
Required by TBR	R	SS	CCTA Funding Formula-Transfers & Other	150	75	(75)	-50%	FN 2	70	5	7%	May 2015	Completed
Brought forward	S	SS	Higher Education Act Compliance	250	225	(25)	-10%		185	40	18%	June 2015	In Progress
Special Request	S	IA	Study Abroad Programs	250	250	0	0%		250	100%	June 2015	Scheduled	
Investigation	I	IS	Unscheduled Investigations	150	150	0	0%		60	90	60%	May 2015	In Progress
Consulting	C	FM	UBIT and Sales Tax reporting	200	200	0	0%		40	160	80%	May 2015	In Progress
Consulting	C	IS	General Consultation	200	300	100	50%		275	25	8%	June 2015	In Progress
Ongoing	P	FM	Procurement Card-Review	150	150	0	0%		175	(25)	-17%	Ongoing	In Progress
Ongoing	P	FM	Travel Claim Review-Ongoing	300	300	0	0%		325	(25)	-8%	Ongoing	In Progress
1	A	PP	Emergency Preparedness	150	150	0	0%			150	100%	June 2015	Scheduled
			Totals	2525	2350				1470				

Estimate-Hours Available For Audits = 2335 (2 audit staff)

T--Tie

TBD-To Be Determined

Audit Types:	Functional Areas:	Status:
R - Required	AD - Advancement	Scheduled
A - Risk-Based (Assessed)	AT - Athletics	In Progress
S - Special Request	AX - Auxillary	Completed
I - Investigation	FM - Financial Management	Removed
P - Project (Ongoing or Recurring)	IA - Instruction & Academic Support	
M - Management's Risk Assessment	IS - Institutional Support	
C - Consultation	IT - Information Technology	
F - Follow-up Review	PP - Physical Plant	
	RS - Research	
	SS - Student Services	

Footnotes:

<sup>1</sup> Original budget hours included previous year hours

<sup>2</sup> Overestimated time to complete

**East Tennessee State University**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual			Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage			
Required by TBR	R	SS	CCTA Funding Formula-Completion (2013 Data)	100	100	0	0%	35	65	65%	July 2014	Completed	
Required by TBR	R	SS	CCTA Funding Formula-Transfers & Other	200	200	0	0%	18	182	91%	May 2015	In Progress	
Required by State Audit	R	FM	Cash Counts/Inventories	40	40	0	0%		40	100%	June 2015	Scheduled	
Required by CPB	R	FM	WETS-FM	250	250	0	0%	158	92	37%	December 2014	Completed	
Required by Bank	R	IT	NACHA Web Transactions Data Security	125	125	0	0%		125	100%	July 2014	Scheduled	
	F	FM	State Audit Follow-Up	20	0	(20)	-100%	FN 8	0	100%	-	Removed	
	F	IS	Internal Audit Follow-Ups	425	425	0	0%		374	51	12%	Various	In Progress
	M	FM	Risk Assessments	40	40	0	0%		40	100%	May 2015	Scheduled	
Brought forward	I	IA	Investigation 14-02	50	100	50	100%	FN 3	122	(22)	-22%	November 2014	Completed
Brought forward	I	IA	Investigation 14-04	50	50	0	0%		3	47	94%	July 2014	Completed
Brought forward	I	AT	Investigation 14-05	150	250	100	67%	FN 10	223.5	27	11%	November 2014	Completed
	I	IA	Investigation 15-01		15	15	100%		20.5	(6)	-37%	January 2015	Completed
	I	SS	Investigation 15-02		20	20	100%		14.5	6	28%	October 2014	Completed
	I	IS	Investigation 15-03		35	35	100%	FN 6	29.5	6	16%	May 2015	In Progress
	I	PP	Investigation 15-04		40	40	100%	FN 6	32	8	20%	May 2015	In Progress
	I	IA	Investigation 15-05		350	350	100%	FN 12	302.5	48	14%	May 2015	In Progress
	I	IS	Unscheduled Investigations	100	0	(100)	-100%	FN 11	0	100%	-	Removed	
	C	IS	General Consultation	75	75	0	0%		28	47	63%	Ongoing	In Progress
	C	IT	IT Consulting	75	75	0	0%		160.5	(86)	-114%	Ongoing	In Progress
	P	IT	PCI Compliance Scans	250	250	0	0%		250	100%	Ongoing	Scheduled	
	P	IS	Automated Workpapers Project		75	75	100%		41.5	34	45%	Ongoing	In Progress
Special request	S	SS	Student/University Health Billing Practices	250	250	0	0%		201	49	20%	May 2015	In Progress
Special request	S	FM	University Advancement		200	200	100%	FN 2	71	129	65%	June 2015	In Progress
Special request	S	IT	PCI Compliance Readiness Audit		200	200	100%	FN 4	210.5	(11)	-5%	March 2015	Completed
Special request	S	IT	Third Party Server Audit		150	150	100%	FN 5	101	49	33%	May 2015	In Progress
Special request	S	IA	Medical Library		175	175	100%	FN 12	9	166	100%	June 2015	In Progress
Brought forward	A	FM	Travel	250	400	150	60%	FN 7	371.5	29	7%	May 2015	In Progress
Brought forward	A	IS	Natural History Museum		25	25	100%	FN 1	23	2	8%	October 2014	Completed
1T	A	AD	Professional Development	200	0	(200)	-100%	FN 6		0	100%	-	Removed
1T	A	FM	Technology Access Fee	200	200	0	0%		158	42	21%	June 2015	In Progress
1T (IT)	A	IT	Backup & Recovery of OIT Processes & Data	200	0	(200)	-100%	FN 5		0	100%	-	Removed
1T (IT)	A	IT	Incident Readiness & Response	200	200	0	0%		181	19	10%	September 2014	Completed
2	A	AT	NCAA Compliance	300	300	0	0%		106	194	65%	June 2015	In Progress
2 (IT)	A	IT	Web Application Security	150	150	0	0%			150	100%	June 2015	Scheduled
3	A	FM	Contracts & Agreements	250	250	0	0%		9	241	96%	June 2015	In Progress
3 (IT)	A	IT	OIT Policies & Procedures Review	175	175	0	0%		143.5	32	18%	June 2015	In Progress
4T	A	SS	Financial Aid Administration	300	300	0	0%		69	231	77%	June 2015	In Progress
4T	A	PP	Physical Plant	300	0	(300)	-100%	FN 9		0	100%	-	Removed
4T	A	FM	Cash Receipts/Bursar	250	0	(250)	-100%	FN 2		0	100%	-	Removed
			Totals	4975	5490				3216				

Estimate-Hours Available For Audits = 4385 (2 staff auditors and 1 IT auditor for 12 months plus one staff auditor for 9 months)

T--Tie

<b>Audit Types:</b>	<b>Functional Areas:</b>	<b>Status:</b>
R - Required	AD - Advancement	Scheduled
A - Risk-Based (Assessed)	AT - Athletics	In Progress
S - Special Request	AX - Auxiliary	Completed
I - Investigation	FM - Financial Management	Removed
P - Project (Ongoing or Recurring)	IA - Instruction & Academic Support	
M - Management's Risk Assessment	IS - Institutional Support	
C - Consultation	IT - Information Technology	
F - Follow-up Review	PP - Physical Plant	
	RS - Research	
	SS - Student Services	

**Footnotes:**

- FN 1 - Audit plan due prior to end of fiscal year. Audit not completed by 6/30/14 as anticipated.
- FN 2 - Cash Receipts Audit was removed from the plan due to a University Advancement special request.
- FN 3 - Budget hours were exceeded due to concerns from management that arose during the audit report process resulting in numerous revisions.
- FN 4 - Previous audit, named Network Security, was changed to PCI Compliance Readiness Audit to properly clarify the scope of the audit. This PCI audit was requested by IT management because of the new PCI requirements effective 1/1/15.
- FN 5 - Backup & Recovery of OIT Processes removed due to a Third Party Server audit special request by the ITGC committee due to concerns that arose in the past and the high risk associated with outside vendors.
- FN 6 - Professional Development audit removed due to two investigations.
- FN 7 - Increased travel audit hours due to a change in audit personnel
- FN 8 - Removed since there were no State Audit findings.
- FN 9 - Physical Plant audit was removed due to vacant staff position for approximately 3 months
- FN 10 - Original budget hours were exceeded because of multiple issues that arose during the course of the review.
- FN 11 - Hours budgeted for unscheduled investigations were reallocated to the four new investigations opened in FY 2015.
- FN 12 - The Medical Library special request audit and one investigation was added since the January 31, 2015 audit plan revision. No schedule audits were available to remove.

**Middle Tennessee State University**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Budget to Actual			Completion Date Estimated / Actual	Current Status	
				Original	Revised	Change Hours	Change Percentage	Actual Hours	Hours	Percentage			
Requested by Management	R	FM	Cash Counts	50	250	200	400%	(5)(6)	225	25	10%	June 2015	In Progress
Requested by Management	R	FM	Year-End Inventory Observations	200	190	(10)	-5%		190	0	0%	August 20, 2014	Completed
Brought Forward, Required by TBR	R	SS	Funding Formula-Completion 2013 Data	0	13	13	0%	(1)	13	0	0%	July 24, 2014	Completed
Brought Forward, Required by TBR	R	SS	Funding Formula-Transfers & Others	200	200	0	0%		94	106	53%	May 2015	In Progress
Required by TBR	M	IS	Risk Assessment	50	50	0	0%		7	43	86%	May 2015	In Progress
	F	IS	State Audit Follow-Up or Assistance	50	50	0	0%		7	43	86%	June 2015	In Progress
Project Added	P	IS	Project Electronic Work Papers	0	250	250	0%	(5)	139	111	44%	June 2015	In Progress
Required by NCAA	R	AT	Football Attendance Fall 2014	250	237	(13)	-5%	(9)	237	0	0%	February 9, 2015	Completed
Management	P	FM	Special Reviews (Cash Shortage Reviews)	50	50	0	0%		0	50	100%	June 2015	Scheduled
Consulting	C	FM	Assisting with President's Expense Audit	50	50	0	0%		30	20	40%	June 2015	In Progress
Consulting	C	IS	General Consultation	150	100	(50)	-33%	(5)(10)	55	45	45%	June 2015	In Progress
Consulting	C	IS	Consulting: Blue Print Solutions	0	200	200	0%	(2)	190	10	5%	June 2015	In Progress
Consulting	C	IA	Consulting: Tucker Theatre	0	220	220	0%	(5)(7)	190	30	14%	June 2015	In Progress
Follow-up	F	IS	Follow-up of Prior Recommendations	100	45	(55)	-55%		0	45	100%	June 2015	In Progress
Brought Forward, Follow-up	F	IT	Follow-up: Classroom Technology	0	7	7	0%		7	0	0%	August 6, 2014	Completed
Follow-up	F	IA	Follow-up: Dance Program	0	293	293	0%	(5)	293	0	0%	March 30, 2015	Completed
Brought forward	I	SS	Investigation 14-02	150	250	100	67%	(10)(11)	199	51	20%	June 2015	In Progress
Brought forward	I	SS	Investigation 12-04	0	60	60	0%	(1)	14	46	77%	June 2015	In Progress
Brought forward	I	IA	Investigation 13-01	0	60	60	0%	(1)	11	49	82%	June 2015	In Progress
Brought forward	I	IS	Investigation 13-03	0	48	48	0%	(1)	48	0	0%	February 27, 2015	Completed
Brought forward	I	PP	Investigation 13-04	0	60	60	0%	(1)	9	51	85%	June 2015	In Progress
Special Request	I	IS	Unscheduled Investigations	500	0	(500)	-100%	(1)	0	0	0%	n/a	Removed (1)
Investigation	I	IS	Investigation 15-01	0	150	150	0%	(1)(5)	84	66	44%	June 2015	In Progress
Investigation	I	IS	Investigation 15-02	0	150	150	0%	(1)(5)	101	49	33%	June 2015	In Progress
Investigation	I	AT	Investigation 15-03	0	30	30	0%	(9)	30	0	0%	March 31, 2015	Completed
Investigation	I	IA	Investigation 15-04	0	75	75	0%	(9)	9	66	88%	June 2015	In Progress
Investigation	I	IA	Investigation 15-05	0	32	32	0%	(9)	0	32	100%	June 2015	In Progress
Brought forward, Special Request	S	IA	Pcard Departmental Review	0	30	30	0%	(3)	16	14	47%	June 2015	In Progress
Special Request	S	IS	Assisting a Dept. with Caller Complaint	0	40	40	0%	(4)	40	0	0%	October 31, 2014	Completed
Special Request	S	RS	Confucius Institute	0	200	200	0%	(8)	80	120	60%	June 2015	In Progress
1	A	FM	Rental Property Management	250	580	330	132%	(12)	465	115	20%	June 2015	In Progress
2	A	FM	Food Service Commissions	250	0	(250)	-100%	(5)	0	0	0%	n/a	Removed (5)
3T	A	AT	Athletic Concessions Revenue	250	0	(250)	-100%	(5)	0	0	0%	n/a	Removed (5)
3T	A	FM	Blue Print Solutions	200	0	(200)	-100%	(2)	0	0	0%	n/a	Removed (2)
4T	A	RS	Research Sponsored Programs	250	0	(250)	-100%	(5)	0	0	0%	n/a	Removed (5)
4T	A	AT	Athletic Camps and Clinics	250	0	(250)	-100%	(5)	0	0	0%	n/a	Removed (5)
5T	A	AD	Foundation	250	0	(250)	-100%	(5)	0	0	0%	n/a	Removed (5)
5T	A	AD	Development	250	0	(250)	-100%	(5)	0	0	0%	n/a	Removed (5)
6T	A	AT	Athletics (Eligibility)	220	0	(220)	-100%	(5)	0	0	0%	n/a	Removed (5)
<b>Totals</b>				<b>3970</b>	<b>3970</b>				<b>2783</b>				

Estimated Hours Available For Audits = 3,860 which excludes 1,200 contract audit hours. (4 audit staff) Don't expect to use all the 1,200 contract audit hours.

T--Tie

TBD-To Be Determined

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

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

(1) Audit hours were reallocated from unscheduled investigations to the 5 audit projects that were brought forward from FY2014 and for new investigations started in FY2015.

(2) Audit project canceled since providing consulting for new cash receipting system the department is implementing. Project brought forward from FY 2014.

(3) Special request from management to assist with Pcard Departmental Review that was brought forward from FY 2014.

(4) Assisted another department with complaints received from phone call. The caller kept contacting the audit department.

(5) Planned project canceled to allocate the audit hours to another project that was requested by management or taking additional audit hours.

(6) There were not enough hours included in the original budget to perform surprise counts at each location and for FY 2015 counts.

(7) Assisted department with procedures for cash receipting and recording of expenses for a new computerized ticketing system.

(8) Requested by management and the funding agency. Audit hours increased to complete planned work.

(9) Investigation added and audit hours reallocated from time not used for completed and/or canceled projects.

(10) Audit hours reduced to reallocated hours to investigation requiring additional time.

(11) Project requiring more time to complete due to disorder of records.

(12) Project requiring more time to complete due to changes in personnel and volume of detailed documentation.

**Tennessee State University**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage		
Required by Athletic Affiliate	R	AT	NCAA Student Assistance Fund	125	125	0	0%	125	0	0%	September 2014	Completed
Required by State Audit	F	IT	State Audit Follow-Up 2014	175	175	0	0%	30	145	83%	July 2015	
	M	SS	Risk Assessment-Student Services	50	50	0	0%	20	30	60%	May 2015	In Progress
	M	PP	Risk Assessment-Physical Plant	50	50	0	0%	20	30	60%	May 2015	In Progress
	M	RS	Risk Assessment-Research	50	50	0	0%	20	30	60%	May 2015	In Progress
	P	IS	Quality Assessment Review	25	25	0	0%	25	0	0%	February 2015	Completed
Brought forward	I	IS	Investigation 14-02	100	100	0	0%	45	55	55%	March 2015	In Progress
	I	IS	Investigation 15-01	100	100	0	0%	85	15	15%	November 2014	Completed
	I	SS	Investigation 15-02	100	100	0	0%	90	10	10%	November 2014	Completed
	I	IA	Investigation 15-03	220	250	30	14%	245	5	2%	March 2015	In Progress
	I	IS	Investigation 15-04	20	20	0	0%	20	0	0%	January 2015	Completed
			Investigation 15-05	0	100	100	N/A	50	50	50%	July 2015	In Progress
	I	SS	Investigation 15-06	0	400	400	N/A	280	120	30%	May 2015	In Progress
	P	FM	Cash Counts	10	10	0	0%	10	0	0%	June 2015	Completed
	I	FM	Unscheduled Investigations	50	5	(45)	-90%	5	0	0%	June 2015	
	C	FM	Consultation-Conflict of Interest	100	100	0	0%	80	20	20%	June 2015	In Progress
	C	IA	General Consultation	300	275	(25)	-8%	275	0	0%	June 2015	
Required by TBR	R	SS	CCTA Funding Formula-Completion	225	225	0	0%	215	10	4%	July 2014	Completed
Required by TBR	R	SS	CCTA Funding Formula-Transfers & Other	250	250	0	0%	240	10	4%	May 2015	Completed
1	A	IS	Evidence Room	200	125	(75)	-38%	25	100	80%	June 2015	
2	A	IT	Disaster Recovery	225	0	(225)	N/A	0	0	N/A	June 2015	Removed
3	A	FM	Payroll	200	100	(100)	-50%	0	100	100%	May 2015	
4	A	SS	Financial Aid	0	100	100	N/A	25	75	75%	April 2015	
Brought forward	R	IS	Human Resources	75	75	0	0%	35	40	53%	June 2015	In Progress
Brought forward	F	IT	State Audit Follow-Up FY 2013	25	25	0	0%	17	8	32%	July 2014	Completed
	C	RS	Consultation - Research	0	50	50	N/A	20	30	60%	April 2015	Completed
			Totals	2675	2885			2002				

Estimate-Hours Available For Audits = 2720 (2 audit staff)

T--Tie

TBD-To Be Determined

**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

**Functional Areas:**

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

**Status:**

- Scheduled
- In Progress
- Completed
- Removed

**Footnotes:**

(1) Based upon two most recent State Audits, and other assessed risks, certain aspects of Financial Aid (Return to Title IV, Work-Study, and others) were increased in our risk assessment. We plan to reduce the planned scope of our Payroll procedures, if necessary.

**Tennessee Tech University**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual			Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage			
Required	R	FM	President's Expenses	200	200	0	0%	243.5	(44)	-22%	October 2014	Completed	
Required	R	SS	CCTA Funding Formula-Completion (2013 Data)	120	120	0	0%	102.5	18	15%	July 2014	Completed	
Required	R	SS	CCTA Funding Formula-Transfers & Other	120	95	(25)	-21%	FN 4	62	33	35%	May 2015	In Progress
Required	F	FM	State Audit Follow-Up	60	60	0	0%	FN 4	75	(15)	-25%	December 2014	Completed
Required	M	RS	Risk Assessment-Research	25	25	0	0%		15	10	40%	May 2015	In Progress
Required	M	SS	Risk Assessment-Student Services	25	25	0	0%		30	(5)	-20%	May 2015	In Progress
Required	M	IS	Risk Assessment-Institutional Support	35	35	0	0%		15	20	57%	May 2015	In Progress
Required	M	IS	Risk Assessment-Enterprise-wide	35	35	0	0%		11	24	69%	May 2015	In Progress
Required	R	IS	Follow-Up to Internal Audits	50	50	0	0%		40	10	20%	TBD	In Progress
Required	I	IS	Unscheduled Investigations	200	65	(135)	-68%	FN 5	0	65	100%	TBD	Scheduled
Required	I	IS	Investigation 15-01	0	5	5	100%	FN 5	5	0	0%	October 2014	Completed
Required	I	IS	Investigation 15-02	0	8.5	9	100%	FN 5	8.5	0	0%	November 2014	Completed
Required	I	IS	Investigation 15-03	0	1.5	2	100%	FN 5	1.5	0	0%	December 2014	Completed
Required	I	IA	Investigation 15-04	0	45	45	100%	FN 5	45	0	0%	April 2015	Completed
Required	I	IT	Investigation 15-05 & 15-06	0	60	60	100%	FN 5	39	21	35%	June 2015	In Progress
Required	I	IT	Investigation 15-07	0	10	10	100%	FN 5	10	0	0%	April 2015	Completed
Required	I	IT	Investigation 15-08	0	5	5	100%	FN 5	5	0	0%	April 2015	Completed
Required	C	IS	General Consultation	50	25	(25)	-50%	FN 11	8	17	68%	TBD	In Progress
Mgmt Req	C	IA	Nursing Consultation	0	60	60	100%	FN 11	8	52	87%	June 2015	In Progress
Brought Forward	A	FM	Equipment	150	360	210	140%	FN 2	360	0	0%	April 2015	Completed
Brought Forward	A	IT	Payment Card Industry	100	100	0	0%	FN 4	40	60	60%	June 2015	In Progress
Required	R	FM	Inventory Observations	75	90	15	20%	FN 3	51	39	43%	August 2014	Completed
Required	R	AT	Student Assistance Funds	75	75	0	0%		73	2	3%	August 2014	Completed
Mgmt Req	P	FM	Procard Reviews	350	710	360	103%	FN 8	687	23	3%	June 2015	In Progress
Mgmt Req	P	RS	Sponsored Program Review	180	300	120	67%	FN 8	41	259	86%	June 2015	In Progress
	P	IS	Electronic Work Papers	0	120	120	100%	FN 6	103	17	14%	June 2015	In Progress
1	A	IS	Minors on Campus	0	250	250	100%	FN 1, 4	71	179	72%	July 2015	In Progress
2	A	FM	Accounts Receivable	250	440	190	76%	FN 2, 4	413	27	6%	May 2015	In Progress
3	A	FM	Receipts	250	0	(250)	-100%	FN 4, 10	0	0		No longer scheduled	Removed
3T, 10	A	FM	Procard	150	0	(150)	-100%	FN 7	0	0		No longer scheduled	Removed
Required	M	AD	Risk Assessment-Advancement	25	0	(25)	-100%	FN 9	0	0		No longer scheduled	Removed
			Totals	2525	3375				2563				

Estimate-Hours Available For Audits = 3040 (2 audit staff and part of Administrative Associate's time) - see note 8

T--Tie

TBD-To Be Determined

Audit Types:	Functional Areas:	Status:
R - Required	AD - Advancement	Scheduled
A - Risk-Based (Assessed)	AT - Athletics	In Progress
S - Special Request	AX - Auxiliary	Completed
I - Investigation	FM - Financial Management	Removed
P - Project (Ongoing or Recurring)	IA - Instruction & Academic Support	
M - Management's Risk Assessment	IS - Institutional Support	
C - Consultation	IT - Information Technology	
F - Follow-up Review	PP - Physical Plant	
	RS - Research	
	SS - Student Services	

Footnotes:

- 1 Minors on Campus audit was added to the universe at the President's request and ranked #1 after the risk analysis revision.
- 2 The Equipment and A/R audits have required significantly more time. They are significantly more complicated than in years past, requiring much more testwork.
- 3 Many of the Inventory Observation hours will be spent in June 2015 working toward the Inventory Observations audit that will be published in August 2016.
- 4 The anticipated completion date has changed.
- 5 As investigations surface, the hours spent on specific investigations reduce the unscheduled investigations budgeted hours and are added to the specific investigation.
- 6 Served on team to evaluate automated work papers for TBR auditors group. It was an estimated budget number; the actual time spent was less due to other priorities.
- 7 Risk analysis revision (due to marked increase in number and depth of reviews) moved Procard Audit from #3T to #10.
- 8 Adm. Ass has been able to spend less time on administrative duties than anticipated, allowing more time for Procard and other needed reviews and adding to our available audit hours-up to 3040 from 2490.
- 9 This area's ERM was rescheduled to 2015-16 because of actual and anticipated key personnel changes.
- 10 This area was removed because increases in equipment, accounts receivable, and other audits' hours left us without sufficient time to complete the audit in 2014-15.
- 11 A general Nursing consultation has evolved into a more significant project, and it appears that general consulting overall will not consume the hours originally budgeted.



**University of Memphis**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of 04/30/2015**

Rank	Type	Area	Audit	Current Year Budget				Budget to Actual			Completion Date Estimated / Actual	Current Status	
				Original	Revised	Change Hours	Change Percentage	Actual Hours	Hours	Percentage			
1T	A	AD	Risk Assessment-Review of Internal Controls-Risk Footprints-Advancement	350	125	(225)	-64%	FN 4	124	1	1%	October 2014	Completed
1T	A	IT	Risk Assessment-Review of Internal Controls-Risk Footprints-Information Technology	350	0	(350)	-100%	FN 10		0		May 2015	Canceled
1T	A	RS	Risk Assessment-Review of Internal Controls-Risk Footprints-Research	400	185	(215)	-54%	FN 4	182	3	2%	January 2015	Completed
2	A	AX	Hotel Conference Center-Management Contract (Holiday Inn & Fogelman)	300	300	0	0%		260	40	13%	January 2015	Completed
3T	A	FM	Data Analytics-Payroll & Accounts Payable (Continuous)	350	350	0	0%	FN 11	215	135	39%	June 2015	In Progress
3T	A	FM	Fixed Assets (Continuous)	330	330	0	0%		286	44	13%	June 2015	In Progress
3T	A	FM	Procurement Cards (Continuous)	350	350	0	0%		288	62	18%	June 2015	In Progress
4T	A	FM	International Travel	200	120	(80)	-40%	FN 4	115	5	4%	October 2014	Completed
4T	A	FM	Lambuth Campus	250	250	0	0%	FN 7	272	(22)	-9%	March 2015	Completed
5	A	IT	Information Technology-Data Security-Mobile Devices (Laptop Encryption, etc)	300	0	(300)	-100%	FN 6		0			Canceled
6	A	IT	Information Technology-PCI Compliance (Credit Card Processing)	250	0	(250)	-100%	FN 6		0			Canceled
7	A	SS	Study Abroad Program & International Area	350	350	0	0%		356	(6)	-2%	May 2015	In Progress
8	A	AT	Athletics Ticket Distribution - Compliance with TBR and UOM Policies	150	250	100	67%	FN 12	110	192	77%	June 2015	In Progress
	S	RS	Confucius Institute	0	120	120	100%	FN 9	96	24	20%	July 2015	In Progress
	C	IT	Network Security Port Controls	0	120	120	100%	FN 8	86	34	28%	January 2015	Completed
	S	FM	Government Relations	0	120	120	100%	FN 8	80	40	33%	December 2014	Completed
	F	IT	Follow-up State IT Audit	0	250	250	100%	FN 5	190	60	24%	May 2015	In Progress
	C	IS	General Consultation (includes attorney client projects)	200	400	200	100%	FN 1	241	159	40%		In Progress
	C	IT	General Consultation - IT	100	500	400	400%	FN 2	517	(17)	-3%		In Progress
	F	FM	Follow-up FY14 Audits	100	130	30	30%		115	15	12%	June 2015	In Progress
	F	FM	Follow-up State Audit Findings FY13	100	100	0	0%		108	(8)	-8%	July 2014	Completed
	M	FM	Risk Assessment-Financial Management	80	80	0	0%		55	25	31%	May 2015	In Progress
	P	FM	W2 Process-Returned Addresses (Mang Request)	80	80	0	0%		65	15	19%	June 2015	In Progress
	R	FM	Inventory Observation for State Auditors (Mang Request)	80	80	0	0%		38	42	53%	June 2015	In Progress
	R	FM	Cash Counts for State Auditors (Mang Request)	0	120	120	100%	FN 3	92	28	23%	June 2015	In Progress
	R	IT	Information Technology-ACH (Bank Contract)-NACHA	80	80	0	0%		52	28	35%	June 2015	In Progress
	R	SS	CCTA Funding Formula-Part 3	150	150	0	0%		122	28	19%	May 2015	In Progress
	I	IS	Unscheduled Investigations	400	400	0	0%		369	31	8%		
	I	PP	15-001	0	20	20	100%		16	4	20%	Sept 2014	Completed
	I	PP	15-002	0	5	5	100%		5	0	0%	Sept 2014	Referred
	I	IA	15-003	0	45	45	100%		40	5	11%	Nov 2014	Completed
	I	IS	15-004	0	5	5	100%		5	0	0%	Sept 2014	Referred
	I	IA	15-005	0	100	100	100%		86	14	14%	March 2015	Completed
	I	IA	15-006	0	5	5	100%		13	(8)	-160%	December 2014	Referred
	I	IA	15-007	0	120	120	100%		122	(2)	-2%	April 2015	Completed
	I	IS	15-008	0	35	35	100%		28	7	20%	June 2015	In Progress
	I	PP	15-009	0	60	60	100%		54	6	10%	June 2015	In Progress
			Totals	5,300	5,340				4,434				

Estimate-Hours Available For Audits = 5,320 (4 audit staff)(The Audit Plan is being evaluated by Management and adjustments will be made later in the fiscal year)

T--Tie

NOTE: UOM was transitioning to a new President when the FY2015 audit plan was prepared - Subject to Revision During the Fiscal Year

**Footnotes:**

- [1] Additional hours added to consultation per Management request.
- [2] Additional hours added to IT consultation per Management request to provide assistance with State IT audit.
- [3] Cash count process added per Management request to assist State Auditors.
- [4] Audit actual hours were lower than estimated. Hours allocated to other audits and projects requested by Management.
- [5] Additional hours per Management request for follow-up to State IT audit.
- [6] Audit canceled. Per Management request IT hours allocated to follow-up with State IT audit. These IT areas were partially covered by the state IT audit.
- [7] Scope expanded to include additional areas per Management request.
- [8] Special request from Management.
- [9] Special request from Management due to audit request from outside funding source. Moved to Legal. IA will provide assistance.
- [10] All areas on the UOM IT risk assessment were audited by the State IT Audit group. (very broad & comprehensive IT audit by State IT audit group) UOM Management agreed & hours reallocated to other audits & projects.
- [11] Hours reallocated to other audits and projects per Management request.
- [12] Scope expanded to include other ticket office areas. Change in management.

**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

**Functional Areas:**

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

**Status:**

- Scheduled
- In Progress
- Completed
- Removed
- Canceled

**Chattanooga State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status	
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage			
Required by TBR	F	FM	State Audit Follow-Up	30	30	0	0%	1	29	97%	June 2015	Scheduled	
Required by TBR	R	SS	CCTA Funding Formula-Completion	40	40	0	0%	40	0	0%	July 2014	Completed	
Required by TBR	R	SS	CCTA Funding Formula-Transfers & Other	125	125	0	0%	41	84	67%	May 8, 2015	Scheduled	
Required by TBR	M	SS	Risk Assessment-Student Services	40	40	0	0%	2	38	95%	May 2015	Scheduled	
Special Request	P	IS	Special Project - Electronic Workpapers	50	50	0	0%	50	0	0%	December 2014	Completed	
Special Request	P	IS	Special Project - Audit Software	100	140	40	40%	FN 1	115	25	18%	June 2015	In Progress
Special Request	S	IS	Volkswagon Academy	160	160	0	0%	36	124	78%	June 2015	In Progress	
	R	FM	Year End Cash Counts and Inv FYE 2014	8	8	0	0%	7	1	13%	July 2014	Completed	
	R	FM	Year End Cash Counts and Inv FYE 2015	22	22	0	0%	0	22	100%	June 2015	Scheduled	
	I	IS	Unscheduled Investigations	160	160	0	0%	100	60	38%	TBD	In Progress	
	C	IS	General Consultation	80	120	40	50%	FN 2	79	41	34%	June 2015	In Progress
	F	IS	Follow-up Reviews	100	100	0	0%	33	67	67%	TBD	In Progress	
Management Request	S	PP	Police Department Compliant Review	80	80	0	0%	79	1	1%	December 2014	Completed	
Management Request	S	IT	NACHA Security Audit	0	0	0	0%	0	0	0%	March 2015	Removed	
Management Request	C	IA	Continuing Education Business Processes - Staffing, Fees, Class Development	120	120	0	0%	145	(25)	-21%	August 2014	Completed	
Brought forward	A	AT	Athletic Eligibility	85	85	0	0%	85	0	0%	December 2014	Completed	
Brought forward	A	AT	Athletic Financial Aid	15	15	0	0%	25	(10)	-67%	September 2014	Completed	
Brought forward	A	IT	IT Disaster Recovery Plan Audit	20	20	0	0%	20	0	0%	July 2014	Completed	
1	A	IS	Human Resources	0	0	0	0%	0	0	0%	June 2015	Removed	
2T	A	FM	Accounts Receivable	120	0	(120)	-100%	FN 3	0	0	-100%	August 2015	Removed
2T	A	FM	Payroll	100	0	(100)	-100%	FN 3	0	0	-100%	June 2015	Removed
3T	A	PP	Mail Services	80	80	0	0%	75	5	6%	October 2014	Completed	
3T	A	PP	Shipping and Receiving	60	60	0	0%	60	0	0%	December 2014	Completed	
3T	A	FM	Bank Reconciliations	90	150	60	67%	FN 4	115	35	23%	Draft - May 7, 2015	In Progress
			Totals	1685	1605				1108				

Estimate-Hours Available For Audits = 1605 (1 audit staff + .5 audit staff. Staff position vacant from September 1, 2014 - January 5, 2015 and June 1 - June 30, 2015)

T--Tie

TBD-To Be Determined

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

Functional Areas:

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

Status:

Scheduled  
In Progress  
Completed  
Removed

Footnotes:

- (1) Additional hours needed to learn software.
- (2) Hours added for increase in Consultation requests due to changes on campus.
- (3) Project Removed due to loss of staff and other project needs..
- (4) Hours added for new staff auditor.

**Cleveland State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of April 30 2015**

Rank	Type	Area	Audit	Current Year Budget				Budget to Actual			Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage	Actual Hours	Hours	Percentage		
	F	SS	Audit Follow-Up	30	30	0	0%	25	5	17%	July 2014	Completed
	M	SS	Risk Assessment-Student Services	45	45	0	0%	8	37	82%	May 2015	In Progress
	M	IS	TCAT Risk Assessment-Enterprise-wide	30	30	0	0%	20	10	33%	February 2015	Completed
	P	IS	Quality Assessment Review	25	25	0	0%		25	100%	August 2014	Completed
	I	IS	Unscheduled Investigations	25	25	0	0%		25	100%	TBD	Scheduled
Special Request	S	SS	Title IV Compliance	200	200	0	0%	225	(25)	-13%	November 2014	Completed
	C	IS	General Consultation	50	50	0	0%	60	(10)	-20%	June 2015	Scheduled
Required by TBR	R	SS	CCTA Funding Formula-Completion	200	200	0	0%	150	50	25%	July 2014	Completed
Required by TBR	R	SS	CCTA Funding Formula-Transfers & Other	200	200	0	0%	50	150	75%	December 2014	In Progress
Required by 1st TN Ba	R	IS	Nacha Audit	125	125	0	0%		125	100%	May 2015	Scheduled
1T	A	FM	Cash Counts	100	0	(100)	-100%		0	0%	(1) October 2014	Removed
1T	A	FM	Maintenance/Tuition and Related Fees	175	0	(175)	-100%		0	0%	(2) September 2014	Removed
Special Request	S	IA	OneSource (Workforce Development)	0	125	125		125	0	0%	(2) February 2015	Completed
Special Project	P	IS	Special Project Audit Software	0	75			60			(3) June 2015	In Progress
<b>Totals</b>				<b>1205</b>	<b>1130</b>			<b>723</b>				

Estimate-Hours Available For Audits = 1140(1 audit staff)

T--Tie

TBD-To Be Determined

**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

**Functional Areas:**

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

**Status:**

Scheduled

In Progress

Completed

Removed

**Footnotes:**

(1) Significant increase in Administrative time because of office relocation, which resulted in a decrease in available audit time for the year.

(2) Due to Special request by President one audit added and one audit removed

(3) Automated workpapers implementation

**Columbia State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status	
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage			
Brought Forward, Required by TBR	R	SS	CCTA Funding Formula-Completion	0	69	69	100%	(1)	69	0	0%	July 30, 2014	Completed
Required by Law	R	FM	CoSCC President Expenses FYE 6/30/14	170	218	48	28%	(2)	218	0	0%	October 28, 2014	Completed
Required by TBR	R	SS	CCTA Funding Formula-Other Data	150	160	10	7%	(3)	100	60	38%	May 2015	In Progress
Brought Forward	M	IS	CoSCC Risk Assessment FY2014	0	14	14	100%	(1)	14	0	0%	July 17, 2014	Completed
	M	IS	CoSCC Risk Assessment FY2015	40	50	10	25%	(3)	0	50	100%	May 2015	Scheduled
	M	IS	Hohenwald Risk Assessment	30	18	(12)	-40%	(3)	18	0	0%	February 10, 2015	Completed
	M	IS	Pulaski Risk Assessment	30	21	(9)	-30%	(3)	21	0	0%	February 9, 2015	Completed
	C	IS	General Consultation	180	50	(130)	-72%	(1)(2)(3)	8	42	84%	June 2015	In Progress
			Totals	600	600				448				

Estimate-Hours Available For Audits = 600. MTSU Audit & Consulting Services is on contract for 600 hours of audit services as needed and/or requested.

On May 1, 2015, a Director of Internal Audit began work at CoSCC.

**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

**Functional Areas:**

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

**Status:**

Scheduled  
In Progress  
Completed  
Removed

**Footnotes:**

- (1) Audit hours were reallocated from general consultation to the 2 audit projects that were brought forward from FY2014.
- (2) Audit hours were reallocated from general consultation to president expense. Additional time needed due to connectivity issues accessing the systems at CoSCC from MTSU.
- (3) Audit hours not used for TCAT risk assessment were reallocated to projects in progress (Funding Formula-Other Data and General Consultation) or scheduled (Risk Assessment).

**Dyersburg State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Budget to Actual			Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage	Actual Hours	Hours	Percentage		
Brought forward	I	IA	DSCC-INV1303-FU - Nursing Donation-03052013	20	20	0	0%	19	1	5%	March 2015	Completed
Required by TBR	R	SS	DSCC-IAR-CCTA Funding Formula-Transfers & Other-04012015	150	150	0	0%	85.5	65	43%	May 2015	In Progress
Special Request	S	IA	DSCC - IAR-Faculty Sick Leave-04302015	50	50	0	0%		50	100%	May 2015	Scheduled
Required by TBR	M	PP	DSCC-RA-Risk Assessment-Physical Plant-05312015	62.5	47.75	(15)	-24%	26.5	21	45%	May 2015	In Progress
Required by TBR	M	AD	DSCC-RA-Risk Assessment-Institutional Advancement-05312015	70	53	(17)	-24%	19	34	64%	May 2015	In Progress
Required by TBR	M	IA	DSCC-RA-Risk Assessment-Instruction & Academic Support-05312015	75	58	(17)	-23%	24.5	34	58%	May 2015	In Progress
	I	IS	Unscheduled Investigations	35	35	0	0%	31	4	11%	June 2015	In Progress
	C	IS	General Consultation	35	35	0	0%	46.5	(12)	-33%	June 2015	In Progress
Special Request	S	PP	DSCC-IAR-Building Security/Key Control-06302015	50	50	0	0%		50	100%	June 2015	Scheduled
Required by TBR	R	FM	Year-end Bank Confirmations	30	30	0	0%		30	100%	June 2015	Scheduled
			Totals	577.5	528.75			252				

Estimate-Hours Available For Audits = 528.75

T--Tie

TBD-To Be Determined

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

Functional Areas:

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

Status:

- Scheduled
- In Progress
- Completed
- Removed

Footnotes:

**Jackson State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Budget to Actual			Completion Date Estimated / Actual	Current Status	
				Original	Revised	Change Hours	Change Percentage	Actual Hours	Hours	Percentag e			
Required by TBR	R	SS	CCTA Funding Formula - Completion (2013 Data)	150	100	0	0%	FN 1	99	1	1%	July 2014	Completed
Required by TBR	R	SS	CCTA Funding Formula - Transfers and Other	150	150	0	0%		16	134	89%	December 2014	In Progress
Required by TBR	M	PP	JSCC Risk Assessment - Physical Plant	80	80	0	0%		80		100%	May 2015	
Required by TBR	M	IS	TCAT Risk Assessment - Covington	25	25	0	0%		2	23	92%	February 2015	Completed
Required by TBR	M	IS	TCAT Risk Assessment - Crump	25	25	0	0%		2	23	92%	February 2015	Completed
Required by TBR	M	IS	TCAT Risk Assessment - Jackson	25	25	0	0%		2	23	92%	February 2015	Completed
Required by TBR	M	IS	TCAT Risk Assessment - McKenzie	25	25	0	0%		2	23	92%	February 2015	Completed
Required by TBR	M	IS	TCAT Risk Assessment - Newbern	25	25	0	0%		2	23	92%	February 2015	Completed
Required by TBR	M	IS	TCAT Risk Assessment - Paris	25	25	0	0%		2	23	92%	February 2015	Completed
Required by TBR	M	IS	TCAT Risk Assessment - Ripley	25	25	0	0%		2	23	92%	February 2015	Completed
Required by TBR	M	IS	TCAT Risk Assessment - Whiteville	25	25	0	0%		2	23	92%	February 2015	Completed
Required by State Audit	R	FM	Year-end Bank Confirmations	30	30	0	0%			30	100%	May 2015	
Brought forward	A	PP	Emergency Preparedness	150	40	(110)	-73%	FN 2	37.5	3	6%	August 2014	Completed
Brought forward	F	IT	Follow up Review - IT Governance	30	30	0	0%		25	5	17%	March 2015	Completed
Brought forward	F	IT	Follow up Review - Data Security	30	30	0	0%		25	5	17%	March 2015	In Progress
Brought forward	F	IS	Follow up Review - Cash Receipting	30	30	0	0%		25	5	17%	March 2015	Completed
Consulting	C	IS	General Consultation	100	150	50	50%	FN 3	103	47	31%	June 2015	
1	A	SS	Financial Aid	250	250	0	0%		98.5	152	61%	June 2015	
JSCC 15-01	I	SS	Fraudulent Financial Aid Check	0	100	100			43	57	57%	March 2015	In Progress
Totals				1200	1190				488				

Estimate-Hours Available For Audits = 1200 (1 audit staff)

T--Tie

TBD-To Be Determined

Audit Types:	Functional Areas:	Status:
R - Required	AD - Advancement	Scheduled
A - Risk-Based (Assessed)	AT - Athletics	In Progress
S - Special Request	AX - Auxiliary	Completed
I - Investigation	FM - Financial Management	Removed
P - Project (Ongoing or Recurring)	IA - Instruction & Academic Support	
M - Management's Risk Assessment	IS - Institutional Support	
C - Consultation	IT - Information Technology	
F - Follow-up Review	PP - Physical Plant	
	RS - Research	
	SS - Student Services	

Footnotes:

- (1) - The CCTA Completion Audit began in 2013-14 and consisted of 90 hours plus 99 hours in 2014-15 for a total of 189 hours.
- (2) The Emergency Preparedness Audit began in 2013-14 and consisted of 85 hours plus 37.5 hours in 2014-15 for a total of 122.5 hours.
- (3) General consultation budget increased due to additional project review.

**Motlow State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Budget to Actual			Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage	Actual Hours	Hours	Percentage		
Brought Forward, Required by TBR	R	SS	CCTA Funding Formula-Completion	0	52	52	100%	52	0	0%	July 29, 2014	Completed
Required by Law	R	FM	MSCC President Expenses FYE 6/30/14	150	150	0	0%	185	(35)	-23%	October 29, 2014	Completed
Required by TBR	R	SS	CCTA Funding Formula-Transfers & Other	150	150	0	0%	24	126	84%	May 2015	Scheduled
	M	IS	MSCC Risk Assessment - Academic Affairs and Instruction	40	25	(15)	-38%	1	24	96%	May 2015	Scheduled
	M	SS	MSCC Risk Assessment - Student Services		25	25	100%	0	25	100%	May 2015	Scheduled
	M	PP	MSCC Risk Assessment - Physical Plant		25	25	100%	0	25	100%	May 2015	Scheduled
	M	IS	McMinnville Risk Assessment	25	25	0	0%	15	10	40%	February 2015	Completed
	M	IS	Murfreesboro Risk Assessment	25	25	0	0%	45	(20)	-80%	February 2015	Completed
	M	IS	Shelbyville Risk Assessment	25	25	0	0%	39	(14)	-56%	February 2015	Completed
Management Request	S	PP	Timekeeping Review (Facilities Dept.)	100	100	0	0%	35	65	65%	June 2015	Scheduled
	C	IS	General Consultation	85	60	(25)	-29%	20	40	67%	June 2015	Scheduled
Req by State Audit	R	FM	State Audit Assistance - Yr End		40	40	100%	0	40	100%	June 2015	Scheduled
	F	IS	Other Internal Audit Follow-Up		34	34	100%	(1)	33	97%	Various	Scheduled
	P	IS	Electronic Working Papers		50	50	100%	33	17	34%	Ongoing	Scheduled
			Totals	600	786			450				

Estimate-Hours Available For Audits has decreased from prior revised audit plan from, 827 to 786 due to Motlow hiring a full-time Internal Auditor as of 2/2/15 and MTSU Consulting Services completing outstanding audit plan items. Of the 600 hours originally budgeted for MTSU, 356 were utilized.

Audit Types:	Functional Areas:	Status:
R - Required	AD - Advancement	Scheduled
A - Risk-Based (Assessed)	AT - Athletics	In Progress
S - Special Request	AX - Auxiliary	Completed
I - Investigation	FM - Financial Management	Removed
P - Project (Ongoing or Recurring)	IA - Instruction & Academic Support	
M - Management's Risk Assessment	IS - Institutional Support	
C - Consultation	IT - Information Technology	
F - Follow-up Review	PP - Physical Plant	
	RS - Research	
	SS - Student Services	

Footnotes:

(1) Other Internal Audit Follow Up was decreased by 41 hours to represent the unused balance of the contract with MTSU Consulting Services. Prior revised audit plan balance was 397 hours. Actual 356

**Nashville State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status	
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage			
Required by TBR	R	SS	CCTA Funding Formula-Completion	80	80	0	0%	80	0	0%	July 2014	Completed	
Required by TBR	R	FM	JSCC President's Expenses	150	150	0	0%	150	0	0%	October 2014	Completed	
Risk Assessment	M	IS	Risk Assessment-Enterprise-wide-TCATD	25	30	5	20%	30	0	0%	January 2015	Completed	
Risk Assessment	M	IS	Risk Assessment-Enterprise-wide-TCATN	25	30	5	20%	30	0	0%	January 2015	Completed	
VP Request	S	FM	Cash Counts at TCATs & Satellite Campuses	50	60	10	20%	60	0	0%	February 2015	Completed	
President Request	S	IA	Emergency Closing Review	0	40	40	100%	Fn4	40	0	0%	March 2015	Completed
Required by TBR	M	IS	Internal Audit Risk Assessment	0	10	10	100%	Fn4	10	0	0%	March 2015	Completed
As Assigned	C	IS	General Consultation	75	50	(25)	-33%	Fn3	50	0	0%	June 2015	Completed
Required by TBR	R	SS	CCTA Funding Formula-Phase 3	150	150	0	0%	120	30	20%	May 2015	In Progress	
Risk Assessment	M	IS	Risk Assessment-Institutional Support	30	30	0	0%	25	5	17%	May 2015	In Progress	
Risk Assessment	M	IS	Risk Assessment-Information Technology	40	40	0	0%	32	8	20%	May 2015	In Progress	
Required by TBR	R	IS	Access & Diversity Grant	0	75	75	100%	Fn4	0	75	100%	June 2015	In Progress
Required by TBR	F	FM	State Audit Follow-Up	100	120	20	20%	105	15	13%	June 2015	In Progress	
Required by TBR	R	FM	Year End Work	22.5	22.5	0	0%	5	18	78%	June 2015	In Progress	
Investigation	I	FM	NaSCC 15-01	0	80	80	100%	Fn2	70	10	13%	FY2016	In Progress
Required by TBR	P	IS	Audit Software	0	100	100	100%	Fn4	75	25	25%	June 2015	In Progress
Investigation	I	FM	TBR 14-03	0	70	70	100%	Fn2	50	20	29%	June 2015	In Progress
Investigation	I	FM	NaSCC 14-01	0	100	100	100%	Fn2	100	0	0%	June 2015	Ongoing
Required by TBR	P	IS	Quality Assessment Review - Follow-Up	40	0	(40)	-100%	Fn1	0	0	0%	FY2016	Removed
As Assigned	I	IS	Unscheduled Investigations	100	30	(70)	-70%	Fn2	30	0	0%	N/A	Removed
As Assigned	F	IS	Internal Audit Follow-Up	25	0	(25)	-100%	Fn3	0	0	0%	N/A	Removed
IT	A	FM	Disbursements	175	0	(175)	-100%	Fn3	0	0	0%	N/A	Removed
2T	A	FM	Maintenance/Tuition and Related Fees	150	0	(150)	-100%	Fn3	0	0	0%	N/A	Removed
			<b>Totals</b>	<b>1237.5</b>	<b>1267.5</b>				<b>1062</b>	<b>206</b>			

Estimate-Hours Available For Audits = 1237.5 (1 audit staff)

T--Tie

TBD-To Be Determined

**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

**Functional Areas:**

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

**Status:**

Scheduled  
In Progress  
Completed  
Removed

**Footnotes:**

Fn 1 - The Quality Assurance Review is not a project due in 2015 and therefore removed from the audit plan.  
Fn 2 - Budgeted hours were moved from Unscheduled Investigations to specific investigations.

Fn 3 - Replaced with more important audits  
Fn 4 - Added by TBR or Special Request



**Northeast State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status	
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage			
Required by TBR	R	FM	President's Expenses Audit-CISCC	150	0	(150)	-100%	FN 1	0	0%	(FN 1)	Removed	
Required by TBR	R	SS	CCTA Funding Formula-Completion (2015 Data)	50	50	0	0%		54	(4)	-8%	July 2014	Completed
Required by TBR	R	SS	CCTA Funding Formula-Transfers & Other	200	200	0	0%		80.5	120	60%	May 2015	In Progress
Req by State Audit	R	FM	State Audit Assistance-Yr End	40	40	0	0%			40	100%	June 2015	Scheduled
	F	FM	State Audit Follow-Up	75	75	0	0%		70	5	7%	April 2015	Completed
	F	IS	Other Internal Audit Follow-Up	75	75	0	0%		5	70	93%	Various	In Progress
	P	IS	Electronic Working Papers	50	50	0	0%		49	1	2%	Ongoing	In Progress
	M	FM	Risk Assessments - NeSCC	60	25	(35)	-58%		1	24	96%	May 2015	In Progress
	M	IS	TCAT Risk Assessment-Enterprise-wide	20	5	(15)	-75%		5	0	0%	February 2015	Completed
Brought forward	S	IA	Theater Services	50	50	0	0%		67.5	(18)	-35%	August 2014	Completed
Special Request	S	IS	Special Requests and Projects	50	50	0	0%		16	34	68%	Various	In Progress
Special Request	C	IS	General Consultation	50	50	0	0%		8.5	42	83%	Ongoing	In Progress
1	A	IS	Human Resources	200	0	(200)	-100%	FN 2	0	0%	April 2015	Removed	
2	A	AD	Foundation/Advancement	200	0	(200)	-100%	FN 3	0	0%	June 2015	Removed	
			Totals	1270	670				356.5				

Estimate-Hours Available For Audits = 1122.5 (1 audit staff)

T--Tie

TBD-To Be Determined

Audit Types:	Functional Areas:	Status:
R - Required	AD - Advancement	Scheduled
A - Risk-Based (Assessed)	AT - Athletics	In Progress
S - Special Request	AX - Auxiliary	Completed
I - Investigation	FM - Financial Management	Removed
P - Project (Ongoing or Recurring)	IA - Instruction & Academic Support	
M - Management's Risk Assessment	IS - Institutional Support	
C - Consultation	IT - Information Technology	
F - Follow-up Review	PP - Physical Plant	
	RS - Research	
	SS - Student Services	

Footnotes:

FN 1 - Audit designated as Removed because it will be reassigned by TBR SWIA due to internal auditor position vacancy.

FN 2 - Audit designated as Removed due to reduction of audit hours during internal auditor position vacancy.

FN 3 - Audit designated as Removed due to reduction of audit hours during internal auditor position vacancy.

**Pellissippi State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status	
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage			
Required	R	SS	Funding Formula-Completion (2013 Data)	40	40	0	0%	43	(3)	-8%	July 2014	Completed	
Required	R	SS	Funding Formula-Efficiency & Other	125	100	(25)	-20%	46	54	54%	May 2015	In Progress	
Required	F	FM	Internal Audit Follow Ups	30	15	(15)	-50%	3	12	80%	Continuous		
Required	M	SS	Risk Assessment-Student Services	30	20	(10)	-33%	13	7	35%	March 2015	Completed	
Required	M	IT	Risk Assessment - Physical Plant	20	10	(10)	-50%	0	10	100%	May 2015	Scheduled	
Required	M	FM	Risk Assessment-Financial Management	20	10	(10)	-50%	7	3	30%	December 2014	Completed	
Required	F	FM	State Audit Follow-Up	40	20	(20)	-50%	4	16	80%	Continuous		
Required	M	IS	TTC Risk Assessment-Enterprise-wide	20	20	0	0%	15	5	25%	February 2015	Completed	
Required	R	FM	Chancellor's Expenses	125	100	(25)	-20%	99	1	1%	August 2014	Completed	
Required	R	IS	Access and Diversity Grant	0	50	50	100%	FN6	2	48	96%	June 2015	Scheduled
Presidential Request	S	IA	Faculty Credentials	100	100	0	0%	100	0	0%	December 2014	Completed	
Presidential Request	S	FM	First TN - NACHA Audit	100	80	(20)	-20%	70	10	13%	October 2014	Completed	
Presidential Request	P	IA	Review of Compliance Assist	20	40	20	100%	35	5	13%	September 2014	Completed	
Presidential Request	P	IT	Review of Security Administration Issues and other TBR IT Audit Issues	0	120	120	100%	FN 2	119	1	1%	Continuous	
Presidential Request	P	IS	Review of ACA Issues	0	30	30	100%	FN 3	14	16	53%	Continuous	
Presidential Request	P	FM	Review of RFP award process (banking, software etc.)	0	45	45	100%	FN 4	42	3	7%	Continuous	
Presidential Request	P	SS	Review of French Exchange Program	0	50	50	100%	FN 7	46	4	8%	February 2015	Completed
1T	A	FM	Disbursements	175	120	(55)	-31%	FN 8	110	10	8%	February 2015	Completed
1T	A	AD	Development (Foundation)	150	150	0	0%	30	120	80%	May 2015	In Progress	
3T	A	FM	Accounts Payable	0	100	100	100%	FN5	68	32	32%	June 2015	In Progress
2	A	IS	Financial Aid	200	0	(200)	-100%	FN 1	0	0	0%		Removed
Totals				1195	1220			866					

Estimate-Hours Available For Audits = 1113 (1 audit staff)

T--Tie

TBD-To Be Determined

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

Functional Areas:

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

Footnotes:

- (1) This audit was originally sheduld to start in FYE June 30, 2015. However, because of the workload in the financial aid office during the summer this audit will be postponed until the Fall of 2015.
- (2) This area was added to the audit plan after the college received the TBR IT audit. The college has asked me to be heavily involved in helping the college create an information security officer. Currently the CIO is designated as that individual but if funding is available the college would like to create a position that would have some reporting responsibility to internal audit. For this reason they have asked me to become involved in the process and I have been communicating with the chief information security officer at the University of Tennessee as well as consulting with Sword and Shield regarding this matter.
- (3) This review was requested by the President after the initial audit plan was developed based upon questions from Academic Deans regarding the colleges rules related to adjunct faculty work loads.
- (4) This consulting project has been done by internal audit since the Board revised the RFP process but the hours required in the current fiscal year warranted a separate line item on the audit plan.
- (5) This audit was added to the audit plan when the decision was made to postpone the audit of Financial Aid.
- (6) This audit was added to the audit plan at request of the TBR.
- (7) This project was added to the audit plan at the request of the President.
- (8) Budget hours were reduced because audit was completed and actual hours to complete were substantially less than original budget.

**Southwest Tennessee Community College  
Internal Audit Plan  
Fiscal Year Ended June 30, 2015  
Revised as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Budget to Actual			Completion Date Estimated / Actual	Current Status	
				Original	Revised	Change Hours	Change Percentage	Actual Hours	Hours	Percentage			
	S	AT	Athletic Comprehensive	165	0	(165)	-100%	Fn1	0	0%		Removed	
	I	AT	Athletic-Work Study	40	40	0	0%	Fn4	108.5	(69)	-171%	June 2015	In Progress
	F	FM	State Audit Follow Up	30	30	0	0%		10	20	67%	June 2015	In Progress
	M	IA	Risk Assessment-Instruction & Academic	22.5	22.5	0	0%		31	(9)	-38%	May 2015	In Progress
	M	FM	Risk Assessment-Financial Management 1	22.5	22.5	0	0%		26	(4)	-16%	May 2015	In Progress
	M	FM	Risk Assessment-Financial Management 2	22.5	22.5	0	0%		22	1	2%	May 2015	In Progress
	S	FM	Management Request-Cash Control Gym Rental	165	165	0	0%		153	12	7%	June 2015	In Progress
	I	IS	Unscheduled Investigations	100	3	(97)	-97%	Fn2	3	100%		June 2015	In Progress
	C	IS	General Consultation	75	50	(25)	-33%	Fn2	35	15	30%	June 2015	In Progress
Required by TBR	R	SS	CCTA Funding Formula-Efficiency and Other	150	60	(90)	-60%	Fn5	16	44	73%	May 2015	In Progress
	S	FM	Cash Counts	30	30	0	0%		30	100%		June 2015	In Progress
	S	FM	Motor Vehicle Pool	0	83	83	100%	Fn1	67	16	19%	June 2015	In Progress
	S	FM	Federal Perkins Loan Program	0	82	82	100%	Fn1	82	100%		June 2015	In Progress
	S	FM	Retiring Vice President-Audit of Grants	0	97	97	100%	Fn3	139	(42)	-43%	May 2015	In Progress
	S	FM	Request for Unemployment Review	0	25	25	100%	Fn2	53	(28)	-112%	June 2015	In Progress
	S	FM	Tuition Statements	0	60	60	100%	Fn5	50	10	17%	May 2015	In Progress
	p	IS	New Software	0	30	30	100%	Fn5	24	6	20%	June 2015	In Progress
			Totals	822.5	822.5				734.5				

Estimate-Hours Available For Audits = 822.5 (1 audit staff)

T--Tie

TBD-To Be Determined

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

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

Fn1 - Athletics was identified by the former Director of Internal Audit, but based on management's requests, it was removed and two other areas were scheduled for audits.

Fn2 - Several audits were added and hours were reallocated from consultations and unscheduled investigations since those hours had not been used as planned. The audit areas were requested by management.

Fn3 - A retiring Vice President will be leaving STCC on December 31, 2014. The president requested that the grants under his supervision be audited.

Fn4 - Athletic Work Study- This audit was expanded because of problems discovered in the initial review.

Fn5 - Hours were reallocated due to a special request from management.

Volunteer State Community College

Internal Audit Plan

Fiscal Year Ended June 30, 2015

Revised April 30, 2015

Current	Rank	Type	Area	Audit	Previously	Current	Cumulative	Change in Budget		Actual	Cumulative	Actual Vs. Budget		Estimated/Actual	Current
					Reported			Budget	Budget			Hours	Percentage		
	Required by TBR	R	SS	CCCTA Funding Formula-Completion	150	150	150	0%	-	130	130	-13%	-20	August 2014	Completed
	Required by TBR	R	SS	CCCTA Funding Formula-Transfers & Other	150	150	300	0%	-	56	186	-63%	-94	May 2015	In Progress
	Required by TCA	R	FM	President's Expenses - STCC	190	190	490	0%	-	188.5	374.5	-1%	-1.5	October 2014	Completed
	Required by TBR	M	IS	Risk Assessment - Volunteer State	75	75	565	0%	-	0	374.5	0%	-75	May 2015	Scheduled
	Required by TBR	M	IS	TCAT Risk Assessment	15	15	580	0%	-	2	376.5	-87%	-13	February 2015	Scheduled
	Follow-up Review	F	IS	Follow-up Activities	75	75	655	0%	-	13	389.5	-83%	-62	June 2015	In Progress
	Investigation	I	IS	Unscheduled Investigations	100	100	755	0%	-	0	389.5	-100%	-100	June 2015	Scheduled
	Consultation	C	IS	General Consultation (1)	150	150	905	0%	-	110	499.5	-27%	-40	June 2015	In Progress
	Consulting Request- TCPRA	C	IS	TCPPRA Bank Account (2)	55	55	960	100%	-	53.5	553	-3%	-1.5	November 2014	Completed
	Project	P	FM	Periodic Procard Review	100	100	1060	0%	-	0	553	-100%	-100	June 2015	Scheduled
	Special Request	S	IA	Credentials (4)	150	250	1310	67%	100	96.5	649.5	-61%	-153.5	May 2015	In Progress
	Special Request	S	FM	State Audit Year-End Procedures	15	15	1325	0%	-	12.5	662	-17%	-2.5	July 2014	Completed
	Project	P	IS	Audit Software Implementation (3)	75	75	1400	100%	-	2	664	-97%	-73	June 2015	In Progress

Estimate-Hours Available For Audits = 972.5 (1 audit staff)

T--Tie

Audit Types:	Functional Areas:	Status
R - Required	AD - Advancement	C - Completed
A - Risk-Based (Assessed)	AT - Athletics	I - In Progress
S - Special Request	AX - Auxiliary	S - Scheduled, not Started
I - Investigation	FM - Financial Management	R - Removed
P - Project (Ongoing or Recurring)	IA - Instruction & Academic Support	
M - Management's Risk Assessment	IS - Institutional Support	
C - Consultation	IT - Information Technology	
F - Follow-up Review	PP - Physical Plant	
	RS - Research	
	SS - Student Services	

Footnotes:

- (1) The General Consultation budget has been increased by 50 hours to reflect actual hours. There has been more time spent on consulting activity this year than in previous years.
- (2) Consulting request to review the TCPRA bank account statements for which out Public Relations Director serves as Treasurer.
- (3) Audit software implementation added to the audit plan.
- (4) Audit testwork was expanded to include SACS credential requirements rather than testing only TBR rank requirements.

**Walters State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**As of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Budget to Actual			Completion Date Estimated / Actual	Current Status	
				Original	Revised	Change Hours	Change Percentage	Actual Hours	Hours	Percentage			
	F	FM	State Audit Follow-Up	30	100	70	233%		130	(30)	-30%	April 2015	Completed
	R	FM	Inventory Observations	0	16	16	0%		16	0	0%	August 2014	Completed
	R	FM	Cash Counts	0	8	8	0%		8	0	0%	August 2014	Completed
	R	FM	Confirmation Requests	0	4	4	0%		4	0	0%	August 2014	Completed
	M	FM	Risk Assessment-Financial Management	20	20	0	0%		0	20	100%	May 2015	Scheduled
	M	SS	Risk Assessment-Student Affairs	20	20	0	0%		0	20	100%	May 2015	Scheduled
	M	IA	Risk Assessment-Academic Affairs	20	20	0	0%		0	20	100%	May 2015	Scheduled
	M	IS	Risk Assessment-Center for Workforce Development	20	20	0	0%		0	20	100%	May 2015	Scheduled
	M	IS	TCAT Risk Assessment-Enterprise-wide	25	25	0	0%		20	5	20%	February 2015	Completed
	P	IS	Quality Assessment Review	25	0	(25)	-100%	FN 1	0	0	0%	August 2014	Removed
	I	IS	Unscheduled Investigations	80	105	25	31%	FN 2	80	25	24%	TBD	In Progress
	C	IS	General Consultation	80	80	0	0%		80	0	0%	June 2015	In Progress
Required by TBR	R	SS	CCTA Funding Formula-Completion	40	40	0	0%		50	(10)	-25%	July 2014	Completed
Required by TBR	R	SS	CCTA Funding Formula-Transfers & Other	150	150	0	0%		280	(130)	-87%	May 2015	In Progress
Required	R	FM	NACHA Compliance Audit	60	60	0	0%		60	0	0%	November 2014	Completed
Required	R	IT	IT Governance Review	65	65	0	0%		60	5	8%	March 2015	In Progress
Required by TBR	P	IS	Audit Software	0	100	100	0%		80	20	20%	May 2015	In Progress
1T	A	IT	Cloud Computing	200	112	(88)	-44%		40	72	64%	March 2015	In Progress
Brought forward	A	FM	PCFDSS	120	120	0	0%		10	110	92%	June 2015	Scheduled
Brought forward	A	FM	Contracts	120	80	(40)	-33%		0	80	100%	June 2015	Scheduled
3	A	FM	Accounts Receivable	147	77	(70)	-48%	FN 3	0	77	100%	June 2015	Scheduled
			Totals	1222	1222				918				

Estimate-Hours Available For Audits = 1222 (1 audit staff)

T-Tie

TBD-To Be Determined

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

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

1. An internal audit activity must obtain an external assessment at least every five years by an independent reviewer or review team to maintain conformance with the IA Standards. Since the equivalent self-assessment with independent validation (Quality Assessment Review or QAR) was last performed in 2012, the next QAR will be performed in 2017.

2. Since Unsheduled Investigations are unpredicatable, additional time was budgeted to compenster for the already completed investigation.

3. Hours budgeted for the Accounts Receivable audit were reduced in response to the previously-unanticipated hours now required for the State Audit Follow-Up.

**Tennessee Board of Regents - System Office**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**Revised as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status	
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage			
Required	R	FM	President's Expense (ChSCC)	150	225	75	50%	Fn4	225	0	0%	December 15, 2014	Completed
Required	R	FM	President's Expense (CISCC)	0	150	150	100%	Fn6	50	100	67%	February 9, 2015	Completed
Required	R	SS	DSCC-CCTA Funding Formula-Completion (2013 Data)	105	50	(55)	-52%	Fn3	45	5	10%	July 25, 2014	Completed
Required	R	SS	STCC-CCTA Funding Formula-Completion (2013 Data)	65	25	(40)	-62%	Fn3	20	5	20%	July 25, 2014	Completed
Required	R	SS	RSCC-CCTA Funding Formula-Transfers & Other	150	150	0	0%		33	117	78%	May 2015	In Progress
Required	F	IA	State Audit Performance Follow-Up	40	5	(35)	-88%	Fn3	5	0	0%	July 15, 2014	Completed
Required	F	FM	State Audit Follow up FY2012 and FY2013	40	40	0	0%		46.5	(7)	-16%	January 30, 2015	Scheduled
Required	F	SS	Follow-Up Audits	160	160	0	0%	Fn1	0	160	100%	TBD	Scheduled
Required	M	SS	Risk Assessment	10	10	0	0%		0	10	100%	May 2015	Scheduled
	C	SS	General Consultation	75	140	65	87%	Fn2	126	14	10%	June 2015	In Progress
	P	IS	Electronic Working Papers	0	150	150	100%	Fn5	243	(93)	-62%	June 2015	In Progress
1	A	PP	Facilities	150	150	0	0%		0	150	0%	June 2015	Scheduled
Totals				945	1255	310			793.5				

Estimate-Hours Available For Audits = 1,085 (1 audit staff)

T--Tie

TBD-To Be Determined

**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

**Functional Areas:**

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

**Status:**

Scheduled  
In Progress  
Completed  
Removed

**Footnotes:**

Fn 1 - The follow ups to be completed in FY 2015 are related to TFLI, and Travel Claims.

Fn 2 - Consulting hours were increased based on trend of actual hours from July 2014 to January 2015.

Fn 3 - Not as many hours were necessary to finish the audit as anticipated.

Fn 4 - The Assistant Director worked 287 hours on investigations reflected in the Revised Investigations Audit Plan and 22.5 hours on TCAT audits reflected in the Revised TCAT Audit Plan.

Fn 5 - Since a significant number of hours will be allocated to the implementation of the electronic working papers software, a separate line item was created for this project.

Fn 6 - This audit was added because of an internal audit vacancy at a campus, originally assigned to this audit. Fewer hours than planned were required for the audit.

Note: The audit universe identified for the system office includes an additional 23 programs, departments, or units that are not planned for audit during the fiscal year.

**SWIA - Information Systems  
Internal Audit Plan  
Fiscal Year Ended June 30, 2015  
Revised as of 4/30/2015**

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status		
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage				
<b>Brought Forward:</b>														
	A	IT	TBR Logical Access Security	72	145	73	101%	FN 1	63	82	57%	June 2015	In Process	
	A	IT	CISCC General Controls Review	26	48	22	85%	FN 2	190	(142)	-296%	April 2015	Completed	
	A	IT	RSCC General Controls Review	26	48	22	85%	FN 2	178	(130)	-271%	April 2015	Completed	
	A	IT	APSU General Controls Review	26	48	22	85%	FN 2	160	(112)	-233%	April 2015	Completed	
	A	IS	TBR Research & Assessment Reporting Processes	16	24	8	50%	FN 2	87	(63)	-263%	May 2015	Completed	
	A	IT	TSU General Controls Review	26	48	22	85%	FN 2	124	(76)	-158%	May 2015	Completed	
<b>Required Audits:</b>														
	Required by TBR	F	IT	Follow-up on prior IT Audit recommendations	24	28	4	17%		24	4	14%	Ongoing	In Process
	Required by TBR	M	IT	IT Risk Assessment	4	4	0	0%		4	0	0%	July 2014	Completed
<b>General Controls Reviews:</b>														
	A	IT	RODP	100	100	0	0%		2	98	98%	August 2015	Delayed	
	A	IT	MTSU	150	150	0	0%		62	88	59%	June 2015	In Process	
	A	IT	TTU	150	150	0	0%		48	102	68%	July 2015	In Process	
	A	IT	CoSCC	150	150	0	0%		122	28	19%	June 2015	In Process	
	A	IT	DSCC	150	150	0	0%		55	95	63%	June 2015	In Process	
	A	IT	STCC	150	150	0	0%		61	89	59%	June 2015	In Process	
	A	IT	WSCC	150	150	0	0%		0	150	100%	July 2015	Scheduled	
<b>IT / Business Projects:</b>														
	Brought forward	C	IT	General Consulting	64	62	(2)	-3%	FN 3	53	9	15%	Ongoing	In Process
	Brought forward	C	IT	Banner system "XE" up-grade and ODS data warehouse implementation	60	53	(7)	-12%	FN 4	58	(5)	-9%	Ongoing	In Process
	Special Request from CIO	C	IS	Business Continuity Planning / IT Disaster Recovery	48	16	(32)	-67%		10	6	38%	Ongoing	Delayed by Team Mgr.
	Special Request from CIO	S	IT	Social engineering program	32	0	(32)	-100%	FN 1	0	0	0%	February 2015	Combined
		C	IS	Business Process Management (IT impact)	24	4	(20)	-83%		4	0	0%	January 2015	Completed
<b>Risk Based Audits:</b>														
	Special Request from CIO	S	IS	Information Dissemination Standards	80	0	(80)	-100%	FN 1	0	0	0%	February 2015	Combined
				<b>Totals</b>	1528	1528				1305				

Estimate-Hours Available For Audits = 1521

T--Tie

TBD-To Be Determined

<b>Audit Types:</b>	<b>Functional Areas:</b>	<b>Status:</b>
R - Required	AD - Advancement	Scheduled
A - Risk-Based (Assessed)	AT - Athletics	In Progress
S - Special Request	AX - Auxiliary	Completed
I - Investigation	FM - Financial Management	Removed
P - Project (Ongoing or Recurring)	IA - Instruction & Academic Support	
M - Management's Risk Assessment	IS - Institutional Support	
C - Consultation	IT - Information Technology	
F - Follow-up Review	PP - Physical Plant	
	RS - Research	
	SS - Student Services	

Footnotes:

- (1) Combined the Logical Access, Dissemination Standards and Social Engineering audits.
- (2) Completion of and report issuance for the FY 2014 GCR Audits in new format for report and workpapers
- (3) Consulting consisted primarily of IT request regarding Security
- (4) IT suspended the XE implementation in December

**TCAT**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2015**  
**as of April 30, 2015**

Rank	Type	Area	Audit	Current Year Budget				Budget to Actual			Completion Date Estimated / Actual	Current Status	
				Original	Revised	Change Hours	Change Percentage	Actual Hours	Hours	Percentage			
Brought forward	F	FM	Morristown	25	25	0	0%	0	25	100%	August 2015	In Progress	
Brought forward	F	FM	Elizabethton	37.5	37.5	0	0%	FN 2	153.5	(116)	-309%	June 2015	In Progress
Brought forward	A	FM	Focused Review (System-Wide)	10	10	0	0%		0	10	100%	June 2015	In Progress
Brought forward	A	FM	Knoxville	10	10	0	0%	FN 3	59	(49)	-490%	August 19, 2014	Completed
Brought forward	A	FM	Jackson	10	10	0	0%	FN 3	45.5	(36)	-355%	September 5, 2014	Completed
Brought forward	A	FM	McKenzie	22	22	0	0%		33.5	(12)	-52%	November 11, 2014	Completed
Brought forward	A	FM	Pulaski	5	5	0	0%	FN 3	29.5	(25)	-490%	September 5, 2014	Completed
Brought forward	A	FM	McMinnville	5	5	0	0%		7.5	(3)	-50%	May 19, 2014	Completed
Brought forward	A	FM	Ripley	50	50	0	0%		62	(12)	-24%	May 2015	In Progress
Brought forward	A	FM	Murfreesboro	5	5	0	0%		6	(1)	-20%	May 19, 2014	Completed
Brought forward	A	FM	Hartsville	37.5	37.5	0	0%		53.5	(16)	-43%	September 3, 2014	Completed
Brought forward	A	FM	Nashville	15	15	0	0%	FN 3	51	(36)	-240%	April 21, 2015	Completed
Brought forward	A	FM	Memphis	10	10	0	0%	FN 3	50	(40)	-400%	January 9, 2015	Completed
Brought forward	A	FM	Athens	37.5	37.5	0	0%		41	(4)	-9%	August 4, 2014	Completed
Brought forward	A	FM	Jacksboro	10	10	0	0%	FN 3	27.5	(18)	-175%	January 9, 2015	Completed
Brought forward	A	FM	Paris	20	20	0	0%	FN 3	48	(28)	-140%	January 29, 2015	Completed
Brought forward	A	FM	Crump	10	10	0	0%	FN 3	35.5	(26)	-255%	May 2015	In Progress
Brought forward	A	FM	Dickson	5	5	0	0%		6	(1)	-20%	May 19, 2014	Completed
			Directors Expenses-AR-Consumer Info			0		FN 1		0			
1	A	FM	Crossville	45	45	0	0%	FN 4	70.5	(26)	-57%	April 17, 2015	Completed
2	A	FM	Shelbyville	45	45	0	0%	FN 4	46.5	(2)	-3%	May 2015	In Progress
3	A	FM	Chattanooga	45	45	0	0%	FN 4	56.5	(12)	-26%	May 2015	In Progress
4	A	FM	Morristown	37.5	37.5	0	0%	FN 5	2	36	95%	June 2015	Scheduled
5	A	FM	Hohenwald	45	45	0	0%	FN 5	8	37	82%	June 2015	Scheduled
6	A	FM	Livingston	37.5	37.5	0	0%	FN 4	51	(14)	-36%	May 2015	In Progress
7	A	FM	Crump	37.5	37.5	0	0%		52	(15)	-39%	May 2015	In Progress
8	A	FM	Whiteville	37.5	37.5	0	0%	FN 4	52.5	(15)	-40%	May 2015	In Progress
9T	A	FM	Jackson	45	45	0	0%		46.5	(2)	-3%	May 2015	In Progress
9T	A	FM	Newbern	37.5	37.5	0	0%		41	(4)	-9%	May 2015	In Progress
10	A	FM	Dickson	45	45	0	0%		37.5	8	17%	May 2015	In Progress
11	A	FM	Hartsville	37.5	37.5	0	0%		28	10	25%	May 2015	In Progress
12	A	FM	Pulaski	37.5	37.5	0	0%		22.5	15	40%	May 2015	In Progress
13	A	FM	Murfreesboro	45	45	0	0%		20	25	56%	May 2015	In Progress
14	A	FM	Elizabethton	37.5	37.5	0	0%		2	36	95%	June 2015	Scheduled
15T	A	FM	Jacksboro	37.5	37.5	0	0%		20	18	47%	May 2015	In Progress
15T	A	FM	Harriman	37.5	37.5	0	0%		21.5	16	43%	May 2015	In Progress
16T	A	FM	McMinnville	37.5	37.5	0	0%		17.5	20	53%	May 2015	In Progress
16T	A	FM	Memphis	37.5	40	3	7%		21.5	19	46%	May 2015	In Progress
16T	A	FM	Paris	37.5	37.5	0	0%		2	36	95%	June 2015	Scheduled
17	A	FM	McKenzie	37.5	37.5	0	0%		2	36	95%	June 2015	Scheduled
18	A	FM	Nashville	37.5	37.5	0	0%		2	36	95%	June 2015	Scheduled
19	A	FM	Knoxville	37.5	40	3	7%		2	38	95%	June 2015	Scheduled
20T	A	FM	Athens	37.5	37.5	0	0%		3.5	34	91%	May 2015	In Progress
20T	A	FM	Oneida	37.5	37.5	0	0%		3.5	34	91%	May 2015	In Progress
21	A	FM	Ripley	37.5	37.5	0	0%		2	36	95%	June 2015	Scheduled
22	A	FM	Covington	37.5	37.5	0	0%		2	36	95%	June 2015	Scheduled
	A	FM	TCAT Administration Audit Request	100	100	0	0%		100	0	0%	June 2015	In Progress
	C	FM	TCAT Consultation	15	15	0	0%		22	(7)	47%	June 2015	In Progress
	P	IS	RFP Project	37.5	37.5	0	0%		36.5	1	-3%	October 2014	Completed
			Totals	1542	1547			Totals	1503.5				

Estimate-Hours Available For Audits = 1429.5 (1 audit staff)

T--Tie

**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

**Functional Areas:**

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

**Status:**

- Scheduled
- In Progress
- Completed
- Removed

**Footnotes:**

- FN1: Based on discussions with the Director, it was decided to perform a desk review for 1-2 years of Directors Expenses, testing large or unusual items, follow up with AR findings and observations, and review specific activities identified in the Federal Consumer Information requirements.
- FN2: Audit included follow up on previous investigation and was completed by investigative auditor.
- FN3: Audit findings resulted in extra time to complete the audit.
- FN4: New audit steps for Consumer information required more time to review auditees website and catalog than anticipated.
- FN5: Re-scheduled



Tennessee Board of Regents - System-wide Internal Audit

Investigation Plan

Fiscal Year Ended June 30, 2015

Revised as of April 30, 2015

Rank	Type	Area	Audit	Current Year Budget				Budget to Actual			Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage	Actual Hours	Hours	Percentage		
Investigation	P	IS	INVESTIGATION MANAGEMENT	160	160	0	0%	170	(10)	-6%	Ongoing	
Investigation	C	IS	CAMPUS CONSULTATION	160	160	0	0%	136	24	15%	Ongoing	
Investigation (1)	I	FM	TBR 10-08		40	40	100%			0%	June 2015	In Progress
Investigation (1)	I	FM	TBR 12-04		40	40	100%			0%	June 2015	In Progress
Investigation (1)	I	FM	TBR 13-02		40	40	100%			0%	June 2015	In Progress
Investigation (1)	I	IS	TBR 13-03		20	20	100%	25.5	(6)	-28%	May 2015	In Progress
Investigation (1)	I	FM	TBR 14-03		20	20	100%	1	19	95%	May 2015	In Progress
Investigation (1)	I	IA	TBR 14-04	20	20	0	0%	0	20	100%	June 2015	In Progress
Investigation (1)	I	FM	TBR 14-06		4	4	100%	8	(4)	-100%	July 17, 2014	Completed
Investigation (1)	I	FM	TBR 14-12	20	20	0	0%	11.5	9	43%	July 17, 2014	Completed
Investigation (1)	I	FM	TBR 14-15	40	40	0	0%	22	18	45%	June 2015	In Progress
Investigation (1)	I	IS	TBR 14-17		40	40	100%	1	39	98%	July 2014	Completed
Investigation (1)	I	FM	TBR 14-19	40	500	460	1150%	957.5	(458)	-92%	December 15, 2014	Completed
Investigation (1)	I	IS	TBR 14-20		40	40	100%	21	19	48%	May 2015	In Progress
Investigation (1)	I	IS	TBR 14-21		40	40	100%	22	18	45%	February 10, 2015	Completed
Investigation	I	FM	TBR 15-01		60	60	100%	27.5	33	54%	June 2015	In Progress
Investigation	I	SS	TBR 15-02		5	5	100%	1.5	4	70%	9/2/2014	Completed
Investigation	I	FM	TBR 15-03		40	40	100%	15	25	63%	June 2015	In Progress
Investigation	I	FM	TBR 15-04		40	40		23.5	17	41%	TBD	In Progress
	I	FM	Unscheduled Investigations	800	0	(800)	-100%		0		June 2015	
			Totals	1240	1329			1443	(114)	-9%		

Estimate-Hours Available For Audits = 1240 (1 audit staff)

T--Tie

TBD-To Be Determined

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

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

(1) Brought forward from prior year.