



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

**AGENDA**  
**November 19, 2013**

- I. INFORMATIONAL REPORTING (Tammy Birchett)**
  - a. Review of Comptroller's Office Audit Reports**
  - b. Review of Internal Audit Reports**
  - c. Review of Annual Expenses for the Chancellor and Presidents**
  - d. Overview of Foundation Policies**
  
- II. REVIEW OF SALARIES AND STAFFING FOR SYSTEM-WIDE INTERNAL AUDIT (Tammy Birchett)**
  - a. Review of Salaries for System Auditors**
  - b. Review of Salaries for Office of System-wide Internal Audit**
  
- III. REVIEW OF REVISIONS TO FISCAL YEAR 2014 INTERNAL AUDIT PLANS (Tammy Birchett)**
  
- IV. NON-PUBLIC EXECUTIVE SESSION (Tammy Birchett)**

**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 19, 2013

**AGENDA ITEM:** **Review of Comptroller's Office Audit Reports**

**PRESENTER:** Tammy Birchett

**ACTION REQUIRED:** Informational Report

**STAFF'S RECOMMENDATION:** Accept Report

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**BACKGROUND INFORMATION:**

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 university, community college and the system office. Universities are audited annually and community colleges and the system office are audited every other year. A description of the standards followed by the Comptroller's Office and the types of findings that may be reported follow this transmittal.

The Comptroller's Office also performs performance audits of the Tennessee Board of Regents and higher education operations, as needed.

The Committee will review audit reports received during the quarter; a summary of these reports is included.

**FINANCIAL AND COMPLIANCE AUDITS – FINDINGS**

Austin Peay State University

— FYE June 30, 2012

Volunteer State Community College

— FYE June 30, 2012 and June 30, 2011

**STATUS SUMMARY FOR PREVIOUSLY REPORTED FINDINGS**

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

## **Standards followed by the Comptroller of the Treasury In Relation to Audits of Tennessee Board of Regents Institutions**

Audit reports issued for TBR institutions indicate that the Division of State Audit conducts audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in generally accepted government auditing standards. Standards generally accepted in the U.S. are generally the accounting standards issued by the Governmental Accounting Standards Board or Financial Accounting Standards Board of the American Institute of Certified Public Accountants. Generally accepted government auditing standards are those included in Government Auditing Standards, issued by the Comptroller General of the United States. The types of findings described below are based on the guidance provided in these standards.

### **Types of Findings**

#### **Deficiencies in Internal Control<sup>1</sup>**

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

#### **Significant Deficiency<sup>1</sup>**

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

#### **Material Weakness<sup>1</sup>**

A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

*A finding normally results when auditors consider a deficiency in internal control to be a significant deficiency or a material weakness.*

#### **Instance of Non-Compliance Required to be Reported<sup>2</sup>**

When performing GAGAS financial audits, auditors should communicate in the report on internal control over financial reporting and compliance, based upon the work performed, (1) significant deficiencies and material weaknesses in internal control; (2) instances of fraud and noncompliance with provisions of laws or regulations that have a material effect on the audit and any other instances that warrant the attention of those charged with governance; (3) noncompliance with provisions of contracts or grant agreements that has a material effect on the audit; and (4) abuse that has a material effect on the audit.

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<sup>1</sup> Statement on Auditing Standard 115, *Communicating Internal Control Related Matters Identified in an Audit*, was effective for periods ending on or after December 15, 2009.

<sup>2</sup> The December 2011 Revision of Government Auditing Standards, issued by the Comptroller General of the United States, Government Accountability Office.

**Tennessee Board of Regents**  
**Audit Committee**  
**November 19, 2013**  
*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>
Austin Peay State University	June 30, 2012	Unqualified Opinion	One finding was identified as a material weaknesses	One instance of noncompliance was required to be reported	3

**Finding 1 – The institution needs improved preparation and review procedures to prevent errors in its financial statements.**

Control deficiencies resulted in these significant reporting errors in the university's financial statements. The audited statements and notes as well as information included in MD&A were corrected.

- Residential life scholarship allowances were not updated from the June 30, 2011, amount on the unaudited statement of revenues, expenses, and changes in net assets, an understatement of \$278,986.
- Contributions to the defined contribution plans were understated by \$300,000 in the pension plans note to the financial statements.
- On the schedule of capital assets in the management's discussion and analysis (MD&A), the 2011 comparative amounts were not updated from the 2010 amounts, an understatement of \$20,476,000.
- Capital assets of \$1,921,304 were misclassified as utilities, supplies, and other services expense on the unaudited statement of revenues, expenses and change in net assets, resulting in a \$75,123 understatement of depreciation expense.

**Management's Comment** – Management concurred and stated the audit detected clerical errors which did not affect the basic financial statements. The appropriate accounting staff related to these transactions will receive both internal and external training.

**Finding 2 – The Office of University Advancement did not maintain adequate documentation to support the classification of endowments for the university.**

The endowment classification as restricted nonexpendable for 5 of 11 (45%) university endowments totaling \$1,618,482 was not adequately supported by documentation present. The lack of documentation could result in misclassification of endowments or misunderstandings of the availability of funds for expenditure.

**Management's Comment** – Management concurred and stated University Advancement staff understand the necessity of proper documentation, however, some of the files reviewed were very old, going back as far 1978, making it difficult, if not impossible to obtain such documentation. Nevertheless staff is currently in the process of reviewing and updating files to ensure proper documentation is obtained and on file.

**Tennessee Board of Regents**  
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*Review of Comptroller's Office Audit Reports*  
*Financial and Compliance Audits—Findings Reported*

**Finding 3 – The Student Financial Aid Office did not always perform Title IV return-of-funds calculations, did not always properly verify documents, incorrectly awarded Title IV funds, and did not always comply with satisfactory academic progress policies, resulting in federal questioned costs of \$4,487.**

- For one of eight students tested who withdrew and required a return-of-funds calculation (12.5 %), no return calculation was performed, resulting in questioned costs of \$1,655.
- Of 22 students tested who were selected for verification (of eligibility) one student (4.5%) did not forfeit eligibility after failing to provide verification documents. The same student was awarded and received aid in excess of the Scheduled Federal Pell Grant award amount. Questioned costs for this student totaled \$2,832.
- For three of 59 students (5.1%) the Student Financial Aid Office did not calculate the students' satisfactory academic progress.
- For 2 of 59 students (1.7%), the Student Financial Aid Office did not complete an appeal for the student exceeding the maximum time frame after the warning period. Costs were not questioned since the student could have been granted an appeal.

**Management's Comment** – Management fully concurred with the portion of the finding regarding verification, over award, and satisfactory progress. However, management only partially concurred with the issue of return of Title IV aid. Management agrees this was an error but does not concur with a method to classify a finding for one error in the sample. Management detailed corrective action plans to address each issue.

*Internal Audit Follow-Up: An internal audit follow-up report on this finding will be presented to the Audit Committee at a subsequent meeting.*

**Tennessee Board of Regents**  
**Audit Committee**  
**November 19, 2013**  
*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>
Volunteer State Community College	June 30, 2012 and June 30, 2011	Unqualified Opinion	The finding was identified as a material weakness	No instances of noncompliance required to be reported	1

**Finding – The college did not ensure the foundation properly classified endowment net assets.**

The college did not ensure proper reporting of gifts and income to the foundation in the appropriate category of net assets. As a result, the foundation classified net assets of \$2,421,758 at July 1, 2010 and \$1,418,164 at June 30, 2011 and \$1,422,735 at June 30, 2012 as permanently restricted or temporarily restricted rather than unrestricted. In addition the audit also noted the college reported a transfer from foundation funds to a capital building project totaling \$1.25 million in fiscal year 2012 although the transfer was approved in fiscal year 2011. Misclassification of net assets can mislead decision makers about the true amounts of funds currently available to fund foundation activities.

**Management's Comment** – Management concurred and stated going forward, the college will receive a copy of new foundation endowment agreements and supporting documentation for each new endowment. This documentation will be the basis for classification for each new endowment fund created.

*Internal Audit Follow-Up: An internal audit follow-up report on this finding will be presented to the Audit Committee at a subsequent meeting.*

**TBR SWIA -- State Audit Finding Status Summary**

(Reports sorted by Date of Final Report)

Institution	Date of Final Report	Finding	Responsible Unit	Follow-up Review Scheduled	Follow-up Review Completed	Status of Finding
APSU 2012	8/19/2013	<b>Finding 1 of 3:</b> The institution needs improved preparation and review procedures to prevent errors in its financial statements.	Executive Director of University Advancement, VP of Business, and Finance and Assistant VP of Finance	2/1/14		
APSU 2012	8/19/2013	<b>Finding 2 of 3:</b> The Office of University Advancement did not maintain adequate documentation to support the classification of endowments for the university.	Vice President of Business and Finance and Assistant Vice President of Business and Finance	2/1/14		
APSU 2012	8/19/2013	<b>Finding 3 of 3:</b> The Student Financial Aid Office did not always perform Title IV return-of-funds calculations, did not always properly verify documents, incorrectly awarded Title IV funds, and did not always comply with satisfactory academic progress policies, resulting in federal questioned dollars of \$4,486.50.	Director of Student Financial Aid and Veterans Affairs	2/1/14		
VSCC 2011-2012	7/31/2013	<b>Finding 1 of 1:</b> As noted in the prior audit, the college did not ensure the foundation properly classified endowment net assets.	Accounting Management Staff	12/1/13		
CoSCC 2011-2012	7/24/2013	<b>Finding 1 of 1:</b> The college did not ensure that endowment amounts were adequately supported or that amounts were properly reported in the Foundation's financial statements and accompanying notes to the financial statements.	Executive Director of the Foundation	12/1/13		
TSU 2012	7/9/2013	<b>Finding 1 of 5:</b> Management failed to provide adequate program change management over the Banner computer system, which increased the risk of fraud or error.	Vice President for Administration	11/1/13	10/15/13	Actions Completed
TSU 2012	7/9/2013	<b>Finding 2 of 5:</b> The university failed to provide adequate access controls over the Banner computer system, which increased the risk of fraud or error.	Vice President for Administration	11/1/13	10/15/13	Actions Completed
TSU 2012	7/9/2013	<b>Finding 3 of 5:</b> The university did not assess and mitigate the risks associated with inappropriate user access to information systems, increasing the risk of fraudulent activity.	Vice President for Administration	11/1/13	10/15/13	Actions Completed
TSU 2012	7/9/2013	<b>Finding 4 of 5:</b> Management has not assessed and mitigated the risks associated with its failure to develop written policies and procedures over information systems.	Vice President for Administration	11/1/13	10/15/13	Actions Completed

**TBR SWIA -- State Audit Finding Status Summary**

(Reports sorted by Date of Final Report)

Institution	Date of Final Report	Finding	Responsible Unit	Follow-up Review Scheduled	Follow-up Review Completed	Status of Finding
TSU 2012	7/9/2013	<b>Finding 5 of 5:</b> Both the employee and employer portions of insurance premiums charged in the payroll system have conflicted with actual remittances to the state's Division of Benefits Administration.	Vice President of Business and Finance	11/1/13	10/15/13	Actions Completed
MSCC 2011-2012	6/26/2013	<b>Finding 1 of 1:</b> As reported in the previous two audits, the college needs improved preparation and review procedures to prevent errors in its financial statements.	Vice President for Business Affairs	4/1/14		
RSCC 2010-2011	9/14/2012	<b>Finding 1 of 1:</b> The college did not ensure the foundation properly classified net assets and included all required disclosures.	Foundation Coordinator	I. 11/30/12 II. 11/30/13	I. 11/30/12 II. 10/23/13	Actions Completed
RSCC Foundation 2010-2011	9/14/2012	<b>Finding 1 of 1:</b> The foundation did not properly classify net assets and did not include all required disclosures.	Foundation Coordinator	I. 11/30/12 II. 11/30/13	I. 11/30/12 II. 10/23/13	Actions Completed

**Status Legend:**

**No Progress**

- Management has not implemented the actions stated in their response to this finding.

**In Progress**

- Management has implemented some, but not all, of the the actions stated in their response to this finding.

**Actions Completed**

- Management has implemented the actions stated in their response to this finding.

**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 19, 2013

**AGENDA ITEM:** **Review of Internal Audit Reports**

**PRESENTER:** Tammy Birchett

**ACTION REQUIRED:** Informational Report

**STAFF'S RECOMMENDATION:** Accept Report

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**BACKGROUND INFORMATION:**

The following internal audit reports were completed during the quarter; an executive summary of each report is attached. The first group listed will be reviewed with the committee. The other reports will not be reviewed unless the members have questions or comments about the reports.

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

APSU	Athletics Gifts-In-Kind	Page 2
ETSU	Buccaneer Athletic Scholarship Association Gifts-In-Kind	Page 3
TTU	Athletics Gifts-In-Kind	Page 4
CISCC	Misuse of State Funds in Maintenance Department	Page 5-6

**Internal Audit Reports for Informational Purposes**

APSU	Student Assistance Fund Review	Page 8
APSU	2012 Equity Distribution	Page 9
MTSU	Inventories FY 2013	Page 10
TSU	OVC Student Assistance Fund	Page 11
TTU	Inventory Observations	Page 12
TTU	NCAA Student Assistance Fund	Page 13
TTU	Technology Access Fee	Page 14
UOM	Procurement Cards	Page 15
UOM	Year-End Review	Page 16
PSCC	NACHA Aug-Sept 2013	Page 17
TCAT Chattanooga	Operational Audit	Page 18
TCAT Newbern	Operational Audit	Page 19

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

TSU	Follow-Up to State Audit FY 2012	Page 21
UOM	Follow-Up to School of Communication Sciences and Disorders	Page 22
CISCC	Follow-Up to Grants Review	Page 23
RSCC	Follow-Up to State Audit FY 2010-11	Page 24
RSCC Foundation	Follow-Up to State Audit FY 2010-11	Page 25

**Internal Audit Investigations for Informational Purposes**

ETSU	College of Pharmacy Leave Issue	Page 27-28
ETSU	Use of Academic Performance Scholarship in the Music Department	Page 29-30
UOM	Lambuth Alumni Event	Page 31
UOM	Misuse of Procurement Card in Music Department	Page 32
UOM	Lambuth Bookstore Theft	Page 33
CISCC	Allegations of Misappropriation of State Property	Page 34

**Status Summary for Previously Issued Internal Audit Reports**

Following the executive summaries of internal audit reports is a summary on the status of previously reported Internal Audit findings for informational purposes. A follow-up report is prepared by the campus auditor and submitted to the Director of System-wide Internal Audit for review. When follow-up audits are completed, an executive summary of each follow-up audit is included in the Audit Committee's quarterly materials.

**Tennessee Board of Regents  
Audit Committee  
November 19, 2013**

*Internal Audit Reports  
To be Reviewed with the Audit Committee*

**Austin Peay State University**  
**Athletic Gift in Kind**  
**Executive Summary**

<p><b>Title of Key Staff Person:</b>  Athletic Director, Executive Director of University Advancement,  Director of Corporate Relations</p>	<p><b>Auditor:</b>  Jacqueline Struckmeyer, Internal Auditor</p>
<p><b>Background:</b>  An audit of Athletic Gifts in Kind (GIK) at Austin Peay State University (APSU) was conducted at the request of the Audit Committee of the Tennessee Board of Regents (TBR).  During the period under audit, the APSU Athletic Corporate Sponsor program was administered through the Office of University Advancement. The Director of Corporate Relations solicited corporate sponsors for the APSU Athletic program. Corporate sponsors donate cash or GIK. This audit reviewed only those corporate sponsorships that consisted of GIK.  APSU does not award benefits for GIK donations based on graduated giving levels. However, in July 2013, APSU hired a new Athletic Director. One of his first objectives was to review the corporate sponsor program. The new structure of the Corporate Sponsor program is planned to include graduated levels of giving.</p>	
<p><b>Objectives:</b></p> <ul style="list-style-type: none"> <li>• To review the adequacy of internal controls over the athletic GIK process.</li> <li>• To determine if the GIK process is supported by policies and procedures.</li> <li>• To determine if procedures used to solicit, value and track GIK are adequate and provide management with actionable information.</li> </ul>	
<p><b>Recommendations:</b>  The office of University Advancement should work with the Athletic Department to ensure that the solicitation and acceptance of GIK is in alignment with the mission of the Athletic department. Procedures should ensure adequate tracking and documentation of the use of GIK to ensure that the use is in line with APSU policies.  The office of University Advancement should include only a description, without a valuation, of the goods and services provided by the donor when preparing donor acknowledgements. In addition, the gift acknowledgement should contain a description and value of the goods and services provided to the donor (i.e. memberships, athletic tickets, etc.) by the university.  The office of University Advancement should ensure that details of agreements are shared with campus officials responsible for preparing IRS Form 990-T (Exempt Organization Business Income Tax Return) or to the tax professional preparing the foundation federal tax return.</p>	
<p><b>Audit Conclusions:</b>  The audit objectives were achieved. Discussions with management and a review of documentation indicated that controls over the GIK process need improvement. The athletic director indicated that the GIK process was being reevaluated as part of the overall restructuring of the Corporate Sponsor program. He indicated that many of the control weaknesses noted by Internal Audit had been identified and would be resolved. Other observations were discussed with management but not included in this report. Management has provided a response to the recommendations that, if fully implemented, should provide the necessary controls needed for a successful Athletic gift-in-kind program.</p>	

**East Tennessee State University  
Buccaneer Athletic Scholarship Association  
Gift-In-Kind  
For the Period July 1, 2012 to June 30, 2013  
Executive Summary**

<b>Key Staff Person:</b> Associate Athletic Director for Development/Executive Director of BASA	<b>Auditor:</b> Christopher Hyder
<p><b>Introduction:</b> An audit of East Tennessee State University’s Buccaneer Athletic Scholarship Association’s (BASA) Gift-In-Kind (GIK) process was conducted at the request of the Audit Committee of the Tennessee Board of Regents (TBR).</p>	
<p><b>Objectives:</b> To evaluate the adequacy of the internal controls and procedures over the GIK program managed by BASA; to compare the GIK records contained in NeuLion, the computerized donor tracking system used by BASA, to Banner; and to make recommendations for correcting deficiencies or improving operations.</p>	
<b>Total Questioned Costs or Losses:</b> n/a	<b>Total Recoveries:</b> n/a
<p><b>Findings:</b> During the course of the audit, the following weaknesses in the gift in kind process were revealed:</p> <ul style="list-style-type: none"> <li>• <u>Policies and procedures over BASA’s Gift-In-Kind process need improvement.</u> While <i>ETSU Financial Procedures Manual</i>, FP-24, <u>Solicitation and Acceptance of Gifts</u>, provides a general framework for all GIK activities, it does not provide specific guidance on how the BASA GIK process should be structured, authorized, or utilized. BASA does not appear to have any documented internal policies or procedures covering the GIK process. BASA, in conjunction with University management should develop, document, and implement policies and procedures that establish and authorize BASA’s GIK process in alignment with the department’s mission.</li> <li>• <u>The basis for gift-in-kind medical services credit is unknown.</u> Local medical professionals receive \$1,500 credit towards their BASA giving levels to perform annual physical examinations for the student-athletes. Per interviews with personnel, the basis or origin of medical services credit was unknown. Review of the donor’s records in NeuLion tracking system confirmed that the same value for medical services has been recognized as early as 1994. While the value for donated medical services donated appears reasonable, BASA and Athletics Advancement should review the amount for appropriateness, adjust the value if deemed necessary, and document the basis in departmental policies.</li> <li>• <u>Gift-In-Kind donations need to be entered into NeuLion in a more timely fashion.</u> GIK donations posted in NeuLion between July 1, 2012 and June 30, 2013 were reconciled to Banner by Internal Audit. The NeuLion records for service GIKs were complete; however the records for tangible items, such as goods to be auctioned at fundraising events, were incomplete due to backlog. Without timely entry to NeuLion, donor’s giving level recognition and benefits earned are delayed. This delay could potentially create ill-will toward the program, damage the relationship with donors, and negatively impact future campaigns. Management needs to establish proper internal controls over the processing of all GIKs to ensure timely recognition of donations and the awarding of benefits.</li> </ul>	
<p><b>Audit Conclusion:</b> Management concurred with the findings and recommendations and plans to implement proper policies, procedures, and internal controls to correct deficiencies. The audit objectives have been met.</p>	

**Tennessee Tech University (TTU)**  
**Athletic Gifts-in-Kind**  
**September 19, 2013**  
**Executive Summary**

**Key Staff Person:** Associate Athletics Director for Development

**Auditor:** TTU Director of Internal Audit

**Background:** The TBR Audit Committee requested that all TBR Internal Audit Departments perform an audit on athletic gifts-in-kind (GIK) at their respective institutions. This audit covered the athletic GIK received during 2012-13 and the procedures in place to process them.

**Objectives:** The objectives of this audit were to determine if appropriate controls were in place for handling athletic GIK and to determine if athletic GIK were processed according to policy.

**Total Questioned Losses:** None

**Total Recoveries:** N/A

**Observations:** All athletic GIK reviewed were valued fairly, including courtesy vehicles provided to Athletics' staff members. The design of the In-Kind Form and the approval process in place help ensure that the cost of maintenance and the benefit to the university of GIK are considered before they are accepted. With the exception of the issue noted in Finding 2, all athletic GIK were acknowledged in accordance with TTU Advancement's policy. Acknowledgements of GIK did not provide valuation amounts, only descriptions of the GIK and referrals to the donors' tax advisors for the tax implications of the GIK.

**Findings**

**Finding 1: Sales Tax Not Excluded from GIK Valuations.** Seven of 27 GIK reviewed either did not have the sales tax excluded from the valuation of the gift, or it was not possible to tell if sales tax had been excluded from the valuation of the gift.

**Finding 2: Vehicles Provided to Athletics Staff Not Acknowledged.** During 2012-13, In-Kind Forms were not completed for the two courtesy vehicles that were provided to Athletics' staff members or Athletics' general use of a box delivery truck for the year.

**Conclusion:** TTU Advancement's policies and procedures provided adequate controls over the processing of athletics GIK. Except for the problems noted in the findings, athletic GIK were processed in accordance with TTU Advancement's policies and procedures.

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

**Cleveland State Community**  
**Special Investigation Misuse of State Funds in Maintenance Department**  
**Executive Summary**  
**Page 1 of 2**

<p><b>Title of Key Staff Person:</b> Vice President of Finance and Administration</p>	<p><b>Auditor:</b> Alvin Bishop</p>
<p><b>Background:</b></p> <p>On April 16, 2013, the Director of Internal Audit was notified that there had been allegations of possible misuse of state funds to purchase personal items by the Director of Plant Operations and Maintenance (the Director). The allegations were; 1) the Director remodeled his home and charged the sum of the materials to Cleveland State’s account; 2) the Director purchased tires and brakes for his daughter’s car, charging them to Cleveland State; 3) the Director put gas in his personal vehicle from Cleveland State’s gas tank; and 4) the Director had not turned in the proceeds from the sale of scrap metal that belonged to Cleveland State. The Director admitted to putting gas in his personal vehicle, but denied all other allegations. He also stated he did not know how much gas he had used or how many times he had gotten it.</p>	
<p><b>Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To determine if there is any validity to the allegations.</li> <li>2. To determine if internal controls are adequate to safe guard assets.</li> </ol>	
<p><b>Total Questioned Losses: 3104.85</b></p>	<p><b>Total Recoveries: 2877.05</b></p>
<p><b>Findings:</b></p> <p>Finding 1: <u>Procedures need to be developed for hauling off scrap metal</u></p> <p>No procedures are in place to make sure that scrap metal and the funds from the sale of it are accounted for, creating the potential for abuse. During the investigation, it was determined that an unknown amount of scrap metal had been sold. During the investigation, it was also discovered that at least two items were taken and sold for scrap that were not actually scrap. Had procedures been in place and followed, the two items would not have been scrapped. Also, no procedures exist for handling proceeds from the sale of scrap metal. The local scrap metal company was paying cash for scrap metal that was taken in Cleveland State vehicles. Had the check been mailed by the company, according to procedures in state law (T.C.A. 62-9-104), the College’s procedures in place for checks received in the mail would have helped to account for the money. However, procedures need to be developed for when payments by check or cash are given to employees.</p>	

**Cleveland State Community**  
**Special Investigation Misuse of State Funds in Maintenance Department**  
**Executive Summary**  
**Page 2 of 2**

Finding 2: No procedures exist for the issuing credit cards or review of purchases on charge accounts.

There are no procedures in place for the issuing and use of credit cards. The Director of Maintenance and Plant Operations was able to use the College's in store credit card to make personal purchases for his own home and charge them to the College because the card was kept in the maintenance department. He was also able to charge a set of brake pads, rotors, and tires to Cleveland State accounts at other vendors because no formal review process of these charges was in place. A formal review process of credit card and charge account purchases would have helped prevent these purchases.

Finding 3: Fuel logs are not maintained adequately

The Director of Maintenance and Plant Operations admitted during the investigation that he put gas in his personal vehicle from the Cleveland State gas tank. He also said he was able to do this by logging it as "miscellaneous." He stated that miscellaneous was used for fuel put in lawn mowers and other power equipment. The use of miscellaneous creates the potential for abuse. It was also noted during the investigation that no logs are kept for diesel fuel.

**Audit Conclusions:**

The investigation revealed the Director of Maintenance and Plant Operations and Maintenance Worker 1 misused College resources for personal benefit. A third employee, the Maintenance Coordinator, was uncooperative during the investigation. All but \$227.80 of the known questioned costs were recovered and management terminated three employees as a result of the investigation. Management has implemented additional procedures to minimize the risk of similar issues occurring in the future.

**Tennessee Board of Regents  
Audit Committee  
November 19, 2013**

*Internal Audit Reports  
For Informational Purposes*

**Austin Peay State University**  
**Student Assistance Fund Review**  
**For the Period from July 1, 2012 to June 30, 2013**  
**Executive Summary**

<p><b>Title of Key Staff Person:</b> Tara Pfeifler, Compliance Coordinator</p>	<p><b>Auditor:</b> Beth Chancellor, Internal Auditor</p>
<p><b>Background:</b> The review of the expenditures generated by the Student Assistance Fund for the year ended June 30, 2013 was performed at the request of the Ohio Valley Conference (OVC).</p>	
<p><b>Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To determine whether disbursements from the 2012-2013 Student Assistance Fund were in compliance with established National Collegiate Athletic Association (NCAA) guidelines.</li> <li>2. To verify that expenditures agreed with invoices on file and approvals were obtained by appropriate administrators.</li> </ol>	
<p><b>Total Questioned Costs/Losses:</b> N/A</p>	<p><b>Total Recoveries:</b> N/A</p>
<p><b>Findings:</b> There were no findings noted for the year ended June 30, 2013.</p>	
<p><b>Observations/Opportunities for Improvement:</b> Internal Audit noted that adjustments need to be made to the FY 2012-2013 Report of Student Assistance Fund Financial Activity. The balance of funds on hand at July 1, 2012 should be \$133,559.56 which includes \$3,106.11 in gift card balances at June 30, 2012 (as noted in the 2011-2012 Student Assistance Fund Review). The expenditures should have been \$90,495.80 which includes a decrease of \$506.26 in gift card balances for 2012-13. Therefore, the balance of funds on hand at June 30, 2013 should be \$162,185.76 which includes \$2,593.74 in total gift card balances. Again this year, it is the recommendation of Internal Audit that the remaining balances on gift cards be cashed in and deposited into the Student Assistance Fund account before the end of each fiscal year.</p>	
<p><b>Audit Conclusions:</b> The results of the review indicate that the Athletic Office has a process in place to ensure that student-athletes are eligible to receive the funds and that expenditures from the funds were in compliance with NCAA guidelines.</p>	

**Austin Peay State University  
Review-2012 Equity Distribution  
Executive Summary**

<b>Title of Key Staff Person:</b> Director of Human Resources	<b>Auditor:</b> Jacqueline Struckmeyer, Internal Auditor
<b>Background:</b> In 2012, the University, through the Office of Human Resources, distributed equity to eligible employees according to the compensation plan and the directives set forth by the Compensation Distribution committee. The office of Internal Audit was contacted by several employees expressing concern about the equity distribution and asked Internal Audit to review the calculation and distribution of equity to determine if the calculation followed the published compensation plan.	
<b>Objectives:</b> <ul style="list-style-type: none"> <li>• To determine if the 2012 equity distribution followed the established compensation plan and was uniformly applied.</li> </ul>	
<b>Results of the Review</b> The review found that the equity pool available was distributed according to the parameters of the compensation plan and according to the directives of the Compensation Distribution committee. However, the review process revealed an error in the equity application to a specific group of employees. The review found no evidence that any employee's equity adjustment was negatively impacted by the error.	
<b>Findings:</b> <ul style="list-style-type: none"> <li>• None noted</li> </ul>	
<b>Audit Conclusions:</b> Internal Audit found that the equity calculation and application was consistently applied across all categories of employees. While some employees are closer to their target salary than other employees, it is not due to an inconsistent application of the compensation plan. The error discovered appears to be a result of the highly manual process used to allocate equity to eligible employees.	

**Middle Tennessee State University  
Audit of Inventories  
For Fiscal Year Ended June 30, 2013**

**Background:**

Middle Tennessee State University inventories for year-end closing and financial statement valuation printing services, facilities services warehouse, pharmacy, fuel, and the concessions of Tennessee Livestock Center and Tennessee Miller Coliseum. All inventory counts were made during the period of June 25 - 28, 2013. Observation of the fuel inventory occurred on the morning of July 1, 2013.

**Objectives:**

To determine if inventories have been accurately counted at year-end.

**Scope:**

The audit scope included all inventory locations. 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 accordingly included test counts of inventory, tests of the inventory and accounting records and such other auditing procedures considered necessary.

**Observations:**

The audit revealed compliance with the year-end inventory procedures; therefore, the report contains no findings or recommendations. The inventory values recorded as of June 30, 2013 are presented below with the June 30, 2012 values for comparative purposes.

<u>Inventory Area</u>	<u>June 30, 2013</u>	<u>June 30, 2012</u>
Warehouse	\$ 485,114	\$ 532,848
Printing Services	10,323	7,949
Fuel	114,123	132,061
Pharmacy	110,193	110,446
Tennessee Livestock Center Concessions	3,370	2,450
Tennessee Miller Coliseum Concessions	<u>2,689</u>	<u>4,669</u>
 Total	 <u>\$ 725,812</u>	 <u>\$ 790,423</u>

**Conclusions:**

Since the audit revealed no material errors, the year-end inventories for printing services, facilities services warehouse, pharmacy, fuel, Tennessee Livestock Center concessions, and Tennessee Miller Coliseum concessions appear accurately counted for fiscal year ended June 30, 2013.

**INTERNAL AUDIT REPORT  
 TENNESSEE STATE UNIVERSITY  
 STUDENT ASSISTANCE FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**EXECUTIVE SUMMARY**

<b>Key Staff Person:</b> Tess Hickerson Assistant Compliance Director	<b>Auditor:</b> Mike Batson
<b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To determine if students who received the funds were eligible for the funds.</li> <li>2. To determine if the NCAA Student Assistance Fund program expenditures for fiscal year 2013 were in compliance with NCAA guidelines.</li> <li>3. To determine if account balances and expenditures were accurately reported to the Ohio Valley Conference.</li> </ol>	
<b>Total Questioned Costs/Losses:</b> N/A	<b>Total Recoveries:</b> N/A
<b>Summary:</b> <p style="margin-left: 20px;">Our review did not note any material weaknesses with regard to the NCAA Student Assistance Fund for the fiscal year ended June 30, 2013.</p>	
<b>Audit Conclusions:</b> <p style="margin-left: 20px;">Our review noted no material exceptions. The results of our review indicate that the Athletic Department has controls in place to ensure that students who receive the funds are eligible for the funds, that expenditures of the funds were in compliance with NCAA guidelines, and that the expenditures were accurately reported for the fiscal year ended June 30, 2013.</p>	

**TENNESSEE TECH UNIVERSITY**  
**Inventory Observations 6-30-13**  
**August 14, 2013**  
**Executive Summary**

**Key Staff Persons:** Vice President for Planning and Finance  
Associate Vice President for Facilities and Business Services  
Director of Photographic Services  
Director of Printing Services  
Director of Craft Center  
Director of Fitness Center  
Director of the School of Agriculture

**Auditors:** TTU Director of Internal Audit, TTU Assistant Director of Internal Audit

**Objectives**

1. To determine that the manner in which each area took inventory was proper.
2. To verify that accountability of the inventory count sheets was maintained throughout the inventory process.
3. To establish the physical existence of the inventory and to determine that all items were counted and included in the inventory value.
4. To determine that inventory values were accurate.
5. To determine that the inventory was fairly stated on a basis consistent with the preceding year and to determine that the inventory value per auditor agreed with the reported value on the financial statements.

**Total Questioned Losses:** None

**Total Recoveries:** N/A

**Findings or Observations**

No findings were listed.

**Conclusion**

All objectives were satisfied in a positive manner. All inventories were taken in a systematic manner, and all inventory count sheets were accounted for. Test counts, test extensions, and footings verified the accuracy of the final inventory. Reasonable explanations were on hand for differences in current and prior year inventory totals. The inventory value per TTU financial statements agreed with the inventory value per auditor and was stated in a manner consistent with the prior year.

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

**TENNESSEE TECH UNIVERSITY**  
**NCAA Student Assistance Fund**  
**August 26, 2013**  
**Executive Summary**

**Key Staff Person:** Assistant Athletic Director for Business and Personnel

**Auditor:** TTU Director of Internal Audit

**Objectives**

The objectives of this audit were to verify the accuracy and timeliness of the annual reports of Student Assistance Fund expenditures and determine if those funds were spent according to the NCAA Student Assistance Fund Guidelines. The Student Assistance Fund consists of the Special Assistance Fund (SAF) and Student Athlete Opportunity Fund (SAOF).

**Total Questioned Losses:** None

**Total Recoveries:** None

**Observations**

TTU Athletics spent \$165,440.77 in Student Assistance Funds to benefit 81 student athletes during 2012-13. All funds were spent for summer scholarships, medical/dental expenses, or insurance for individual athletes.

**Conclusions**

All students who received Student Assistance Fund benefits were eligible to do so, and expenditures from the Student Assistance Fund were only for the type of items allowable in the NCAA Student Assistance Fund Guidelines. Adequate documentation was on hand for all expenditures.

The totals by sport, GIA status, and type of expenditure as reported to the NCAA on July 2, 2013, were accurate.

The information on the NCAA SAOF/SAF Pell Grant Information report submitted on July 2, 2013, was accurate.

The beginning and ending balances, funds received, and expenditures on the Report of Student Assistance Fund Activity submitted to the OVC on July 2, 2013, were accurate.

Reports to the NCAA and OVC were submitted prior to their respective deadlines.

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

**TENNESSEE TECH UNIVERSITY**  
**Technology Access Fee**  
**September 23, 2013**  
**Executive Summary**

**Key Staff Persons:** Director of Academic and Client Technologies

**Auditor:** Assistant Director of Internal Audit

**Introduction:** This audit of Technology Access Fee (TAF) covered revenue and expenditures for the 2012-13 fiscal year.

**Objectives:** The objectives of the TAF audit were to determine that information reported on the spending report was accurate and that TAF funds were spent in accordance with TBR guidelines.

**Total Questioned Costs/Losses:** None

**Total Recoveries:** NA

**Findings**

**Finding 1: Spending Limits.** More than 12% of the Part 2 current year revenue was reported for student staffing on the original spending report submitted to TBR. Upon notification by the auditor, a revised spending report reflecting the appropriate 12% limit for Part 2 was submitted to TBR. The revisions included adding the excess beyond the 12% (\$44,879) to the Part 1 Lab & Course Staffing total, decreasing Part 1 Library Resources by the excess amount, and increasing Part 2 Library Resources by the excess amount.

**Finding 2: Staff Salaries.** Three administrative salaries were paid from TAF funds for 2012-13, and the current job descriptions for two of these positions did not support the premise that they were for direct student benefit. The recently hired Chief Information Officer had identified this issue prior to the audit and as of July 1, 2013, the salaries for these three positions are no longer paid from TAF funds.

**Conclusion:** The totals reported on the revised 2012-13 Spending Report were accurate and the expenditures fit within the TBR guidelines. All equipment selected for review was located and the equipment's location supported the premise that it was for student benefit. Management has taken appropriate actions to correct the findings.

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

**University of Memphis**  
**Procurement Cards Audit – FY 2013**  
**Executive Summary**  
**August 23, 2013**

<b>Title of Key Staff Person:</b> Director Procurement Services	<b>Auditors:</b> Jesse Pierce, Dianne Moody, Annette Rhodes (Administrative Associate)								
<p><b><u>Introduction</u></b></p> <p>The University of Memphis Purchasing Card Program has been established to provide University employees with a convenient means to make legitimate business purchases and, at the same time, reduce the costs associated with initiating and paying for those purchases. Use of the Purchasing Card consolidates paperwork and helps facilitate vendor payment. The cards are issued by Regions Bank. The University has written policies and procedures for the use of the cards.</p> <p>Regions transmits purchasing card statements to cardholders via a secure Internet site. Cardholders reply with account codes to distribute within the proper expense category within the Banner Financial System. Administrators and Reviewers transmit the data for update to the Banner Financial System. Departments can review the procurement card charges on the Banner monthly financial reports and Regions Bank receives a payment from the University to settle the card charges each month.</p> <p><b><u>Summary Financial Data – FY 2013:</u></b></p> <table data-bbox="188 1024 1235 1241"> <tr> <td>Total Number of Purchasing Cards Issued:</td> <td style="text-align: right;">227</td> </tr> <tr> <td>Number Reviewed by Internal Audit:</td> <td style="text-align: right;">83 (37%)</td> </tr> <tr> <td>Total Dollar Value of Purchasing Card Transactions:</td> <td style="text-align: right;">\$1,150,439</td> </tr> <tr> <td>Total Dollar Value of Transactions Reviewed by Internal Audit:</td> <td style="text-align: right;">\$132,958 (12%)</td> </tr> </table>		Total Number of Purchasing Cards Issued:	227	Number Reviewed by Internal Audit:	83 (37%)	Total Dollar Value of Purchasing Card Transactions:	\$1,150,439	Total Dollar Value of Transactions Reviewed by Internal Audit:	\$132,958 (12%)
Total Number of Purchasing Cards Issued:	227								
Number Reviewed by Internal Audit:	83 (37%)								
Total Dollar Value of Purchasing Card Transactions:	\$1,150,439								
Total Dollar Value of Transactions Reviewed by Internal Audit:	\$132,958 (12%)								
<p><b><u>Purpose and Scope</u></b></p> <p>To provide management with reasonable assurance that adequate internal controls are in place over the use of procurement cards. Our procedures included, but were not limited to, determining compliance with procedures by interviewing key personnel, examining procurement card purchases on a test basis throughout all departments in the University, and reviewing supporting documentation for FY 2013. This is a continuous monitoring process that we perform throughout the year across the entire University. In accordance with the Tennessee Financial Integrity Act University management is responsible for internal controls over the procurement cards (TCA-9-8-101-102-103).</p>									
<p><b><u>Conclusion</u></b></p> <p>Based on observations, discussions with management, and the test work performed, we determined management generally complied with procedures and has adequate controls in place regarding the use of procurement cards. Our report includes no findings or observations. The previous audit had three observations which were addressed by management.</p>									

**University of Memphis  
Year-End Review - Fiscal Year 2013  
September 12, 2013  
Executive Summary**

<p><b>Title of Key Staff Person(s):</b> Controller, Physical Plant Director of Business Operations; Bursar; Mail Services Director</p>	<p><b>Auditors:</b> Byron Morgan Jesse Pierce Annette Rhodes (Administrative Associate)</p>
<p><b>Background:</b></p> <p>At the request of the Division of State Audit, University internal auditors performed cash counts, reviewed the year-end inventory process, and performed test counts to help ensure the accuracy of the balances reported for fiscal year 2013.</p> <p>Reviewing the inventory process included verifying the balances on the postal meters, observing the measurements of gasoline, diesel, and heating oil stored on the Main Campus, as well as gasoline and diesel at South Campus. In addition, a sample-based physical inventory was conducted of supplies at Physical Plant storage locations on both Main and South Campuses.</p> <p>Internal Audit personnel also verified the cash on-hand in the Bursar’s Office, Chucalissa Museum, and Parking Services, which represented approximately 85 percent of the total cash kept on campus.</p> <p>The total value of physical plant, fuel, and mail services inventory was \$593,826 and petty cash was valued at \$50,820 as of June 30, 2013.</p>	
<p><b>Objectives:</b></p> <p>The objectives were to review internal controls over year-end procedures, to verify the existence of inventory and petty cash funds, and to provide assurance that balances reported for year-end were accurate and fairly stated.</p> <p>In accordance with the Tennessee Financial Integrity Act University Management is responsible for internal controls over inventory and cash handling.(TCA-9-8-101-102-103).</p>	
<p><b>Total Questioned Costs/Losses: None</b></p>	<p><b>Total Recoveries: N/A</b></p>
<p><b>Conclusion:</b></p> <p>The audit objectives were achieved. Based on our review, we concluded that internal controls over year-end procedures for inventories were adequate and year-end balances recorded for inventory, petty cash and postage were recorded accurately with no material differences noted. There were no findings.</p>	

**Pellissippi State Community College  
Internal Audit Executive Summary  
Audit: NACHA  
Period: August – September 2013**

**Background:**

An audit of NACHA compliance was completed in accordance with the annual audit plan. This audit was conducted at the request of First Tennessee Bank.

**Objectives:**

To determine compliance with *NACHA Operating Rules* WEB entry requirements related to authorization, formatting and risk management.

**Total Questioned Costs/Losses: N/A**

**Total Recoveries: N/A**

**Audit Conclusions:**

Pellissippi State is substantially in compliance with the authorization, formatting and risk management requirements of the *NACHA Operating Rules*. No new areas of concern were noted during the current audit that would warrant inclusion in this audit report. Two areas of concern that were noted in previous audits were noted again during this audit. Management has made improvements related to these areas, and no further recommendations were considered necessary as part of the current audit. However, these areas will continue to be addressed with management to ensure that management takes all necessary action to fully implement prior recommendations.

**Tennessee College of Applied Technology at Chattanooga**  
**Internal Audit Report on Operations**  
**Executive Summary**

Director: Dr. Jim Barrott	Auditor: Helen Vose, CIA, CFE
Report Date: November 11, 2013	Audit Period: Fiscal Year Ending June 30, 2012
Background:	<p>The Tennessee College of Applied Technology at Chattanooga is located on the campus of its lead institution, Chattanooga State Community College. TCAT Chattanooga's main business activities are integrated into those of the lead institution. As such, these business activities are included in Chattanooga State's biannual audit by the Tennessee Comptroller of the Treasury. Therefore, testwork for this audit was limited to assessing the adequacy of key internal controls and testing Livework activities and the Director's annual expense report.</p>
Purpose and Scope:	<p>To assess the adequacy of management's system of internal controls, risk assessment monitoring processes, and fraud, conflict of interest and ethics awareness procedures. Transactions were tested on a sample basis for two areas, Livework and Directors Expenses. Other audit procedures were performed on controls in the following areas:</p> <ul style="list-style-type: none"> <li>• Cash Receipting</li> <li>• Cash Deposits</li> <li>• Technology Access Fees</li> <li>• Livework Projects</li> <li>• Accounts Payable</li> <li>• Disbursements</li> <li>• Equipment</li> <li>• Accounts Receivable</li> <li>• Federal Financial Aid <ul style="list-style-type: none"> <li>– Title IV Eligibility</li> <li>– Title IV Refunds</li> <li>– Student Award Process</li> </ul> </li> <li>• Information Technology</li> <li>• Building Security</li> <li>• Foundation</li> <li>• Directors Expenses FY 2012</li> </ul>
Conclusion:	<p>Based on observations, discussions with management, and the limited testwork performed for the period covered, management's systems of internal controls appear generally adequate. Management has a risk assessment process and monitors key controls on a regular basis. Management has taken steps to inform employees about the risks of fraud, waste, and abuse and other matters involving conflict of interest and ethics. The audit revealed no significant issues of noncompliance with TBR or institutional policies, nor was any significant deficiency in operations noted.</p>

**Tennessee College of Applied Technology at Newbern  
Operational Audit  
Executive Summary**

College Director: Ms. Donna Hastings		Internal Auditor: Helen Vose, CIA, CFE	
Report Date: November 11, 2013		Audit Period: Fiscal Year Ending June 30, 2013	
Purpose and Scope:	<p>To assess the adequacy of management’s system of internal controls for specific areas identified as higher risk during the past operational reviews of all Colleges of Applied Technology. Transactions were tested on a sample basis and other audit procedures were performed on controls in the following areas:</p> <ul style="list-style-type: none"> <li>• Cash Receipts</li> <li>• Cash Deposits</li> <li>• Livework Projects</li> <li>• Accounts Receivable</li> <li>• Federal Financial Aid <ul style="list-style-type: none"> <li>– Title IV Eligibility</li> <li>– Title IV Refunds</li> <li>– Student Award Process</li> </ul> </li> <li>• Pell reconciliation to FISAP</li> <li>• Lottery reconciliation to TSAC</li> </ul>		
Prior Audit Results:	<p>TCAT Newbern’s student handbook stated an administrative fee would be charged for livework requests. However, the TCAT did not charge faculty or students if the work was performed in their field of study. This practice was not documented in the student handbook or on the livework form. This resulted in an inconsistency between practice and policy.</p> <p>All students, faculty and staff now pay the \$5.00 administrative fee.</p>		
Current Audit Results:	<p>Based on observations, discussions with management, and the testwork performed in several areas listed above for the period covered, management’s systems of internal controls appear generally adequate. Management monitors key controls on a regular basis. The audit revealed no significant issues of noncompliance with TBR or institutional policies, nor was any significant deficiency in operations noted. However, a best practice was noted.</p>		

**Best Practice**

1. Implementation of electronic records system adds efficiency – The college utilizes an electronic records system, Index, which has streamlined the Financial Aid and Livework processes. Financial Aid files are scanned into the records system which allows quicker access by employees, while reducing paper files and storage. Additionally, the Livework forms are included in the electronic records system, which allows the instructor to initiate the process for a student to pay the required fee and routes the form to the Director for approval.

**Audit Results**

1. Cash Receipts and Deposits  
Cash receipts traced to the deposits and were properly recorded. The deposits were made timely, within TBR Policy 4:01:01:10.
2. Livework  
Livework forms were properly logged, approved by the instructor, signed and dated; related receipts traced to the bank deposit.
3. Accounts Receivable  
Students who owe monies to the college were notified in the required time period and, if necessary, three collection letters were sent. The accounts receivable account is reconciled to the lead institution monthly.
4. Financial Aid - Federal Title IV and Lottery  
Students were determined by the college to be eligible for financial aid prior to requesting funds. If applicable, Title IV and Lottery refunds were returned to the grantors within the required time frame. The process to award and notify the student of financial aid eligibility and award was adequate. The fiscal year 2012 Federal Fiscal Operations Report and Application to Participate (FISAP) was reconciled to the general ledger, Tennessee Student Assistance Corporation (TSAC) and the Department of Education.

**Tennessee Board of Regents  
Audit Committee  
November 19, 2013**

*Internal Audit Follow-Up Reports  
For Informational Purposes*

**Tennessee State University  
Follow Up to the State Audit Report  
For The Fiscal Year Ended June 30, 2012  
Executive Summary**

<b>Key Staff Person:</b> Various	<b>Auditor:</b> Mike Batson
<b>Objective:</b> The objective of this review was to determine if management has implemented corrective actions for the findings noted in the Division of State Audit's audit report for the fiscal year ended June 30, 2012.	
<b>Total Questioned Costs/Losses:</b> N/A	<b>Total Recoveries:</b> N/A
<b>Findings:</b> 1. Tennessee State University management failed to provide adequate program change management over the Banner computer system, which increased the risk of either fraud or error.  Status: The university has established and implemented a program management policy. The university has also implemented a Move to Production form for documenting the request and approval of program changes by the respective security officers. We noted that some of the mitigating controls identified by management have not been fully implemented due to staffing limitations. These specific controls have been separately communicated to management. The risks related to the finding were addressed in the most recent risk assessment.  2. The university failed to provide adequate access controls over the Banner computer system, which increased the risk of fraud or error.  Status: The university has revised existing access control policies and implemented other policies in order to address the risks identified in the finding.  3. The university did not assess and mitigate the risks associated with inappropriate user access to information systems, increasing the risk of fraudulent activity.  Status: The university has revised and implemented policies and procedures that should mitigate the risks identified in the finding. Our review indicates that the policies have been implemented and are functioning as planned.  4. Tennessee State University management has not assessed and mitigated the risks associated with its failure to develop written policies and procedures over information systems.  Status: The university has developed and implemented policies and procedures for back-up and recovery of Banner systems, program changes, access control, and Banner user authorization. The university is in the process of revising the policy for physical and environmental security. The risks identified in the finding have been addressed in the university's risk assessment.  5. Both the employee and employer portions of insurance premiums charged in the payroll system have conflicted with actual remittances to the state's Division of Benefits Administration.  Status: Our review indicated that the university has implemented significant improvements in its process for reconciling discrepancies between Banner and Benefits Administration. The monthly reconciliations are reviewed by the Associate Vice President for Human Resources and are approved by the Vice President for Business and Finance. The reconciliations have been completed in a timely manner.	
<b>Audit Conclusions:</b> Based upon our review, it appears that management has taken corrective actions that address the risks identified in the audit findings. It appears that these actions will reduce the risks that either errors or fraud could occur and not be detected in a timely manner. The Department of Information Technology (formerly Communications and information Technology, CIT) currently has some staffing limitations; however, the university has outsourced some information technology functions.	

**University of Memphis**  
**The School of Communication Sciences and Disorders Follow-up**  
**For the Period from July 1, 2012 to May 31, 2013**  
**Executive Summary**

<p><b>Title of Key Staff Person:</b> Department Chair and Department Business Officer</p>	<p><b>Auditor:</b> Dianne Moody, Annette Rhodes (Administrative Associate)</p>
<p><b>Background:</b></p> <p>Internal Audit recently completed a follow-up review in The School of Communication Sciences and Disorders (CSD) to determine whether management’s actions to improve internal controls over fixed assets and approvals of spouse expenditures are properly segregated. The prior audit report was issued December 13, 2012 and contained two findings. This audit performed follow-up with these two findings.</p>	
<p><b>Objectives:</b></p> <p>The objectives were to determine whether the recommendations from the findings in the prior report were properly addressed and included determining:</p> <ul style="list-style-type: none"> <li>• Approval of expenses regarding the spouse in the department were properly segregated.</li> <li>• Fixed asset records were updated and accurate.</li> </ul>	
<p><b>Total Questioned Costs/Losses: None</b></p>	<p><b>Total Recoveries: None</b></p>
<p><b>Findings: None</b></p>	
<p><b>Audit Conclusion:</b></p> <p>The review objectives were achieved. Based on discussions with the Business Officer and equipment representative and our review of documentation with fixed assets and expenditure approvals, we believe the established procedures and the control improvements implemented by management appear to be adequate and are functioning as planned.</p> <p>The current audit resulted in no new findings or observations.</p>	

**Cleveland State Community  
Grants Review Follow-up  
Executive Summary**

<p><b>Title of Key Staff Person:</b> Michelle Andersen</p>	<p><b>Auditor:</b> Alvin Bishop</p>
<p><b>Background:</b> Cleveland State has received approximately 3 million dollars in grants. These grants are used to develop new courses of studies, assist students in obtaining an education and to help them succeed, and to fund other programs. The grants are funded by the federal government as well as other sources. A review completed June 2012 resulted in one finding with regards to matching requirement procedures.</p>	
<p><b>Objectives:</b> The objective of the follow-up to the Grants Audit report is to determine if the finding concerning matching requirement procedures has been resolved.</p>	
<p><b>Total Questioned Costs/Losses:</b> N/a</p>	<p><b>Total Questioned Costs/Losses:</b> N/a</p>
<p>Current Audit results:</p> <p>The grant handbook has been completed. Procedures for quarterly reporting and to ensure that matching requirements are being met have been initiated and appear to be working. Also a Grants Manager has been hired to help make sure grant requirements are being followed.</p>	
<p><b>Observations/Opportunities for Improvement:</b></p> <p>Procedures have been developed to help ensure that grant requirements and reporting are being met.</p>	
<p><b>Audit Conclusions:</b> Based on the review the finding has been corrected.</p>	

**Roane State Community College  
Follow-up report FY 2010-11  
Tennessee Division of State Audit  
Executive Summary**

**Background:**

A financial and compliance audit of Roane State Community College (College) for the years ended June 30, 2011 and June 30, 2010 was issued on August 7, 2012 by the Tennessee Division of State Audit. The audit's objectives were to consider the College's internal control over financial reporting; to determine compliance with certain provisions of laws, regulations, contracts, and grant agreements; to determine the fairness of the presentation of the financial statements; and to recommend appropriate actions to correct any deficiencies. Consideration of internal control over financial reporting and tests of compliance identified one finding.

A follow-up review to determine whether the Finding and Recommendation from the audit mentioned above was completed in November 2012 by the Roane State Community College Internal Audit Department. That review concluded that the items addressed in the Finding and Recommendation had not been fully implemented.

This report is concerning a second follow-up review to determine whether the Finding and Recommendation from the August 7, 2012 State Audit report have been implemented. It appears that the items addressed in the Finding and Recommendation have been satisfied.

**Objectives:**

To determine whether College Management has implemented the recommendations as stated in the audit report; To obtain responses and dates for implementation of recommendations not yet completed; To report on the progress of implementation of the corrective actions as outlined in the response by Management; To recommend further action, if required, to adequately resolve the findings.

**Total Questioned Costs/Losses: N/A**

**Total Recoveries: N/A**

**Findings (or Observations): None**

**Conclusions:**

The review included an assessment of Management's response to the Finding and Recommendation as contained in the State Audit Report for the years ended June 30, 2011, and June 30, 2010; an analysis of the actions taken by Management in response to the Finding and Recommendation; and appropriate test-work to insure that Management's responses were accurate. Additionally, the review considered the November 2012 follow-up results.

Based on the review, it appears that the items addressed in both the August 7, 2012 State Audit report and the November 2012 College Internal Audit review were implemented.

**Roane State Community College Foundation**  
**Follow-up report FY 2010-11**  
**Tennessee Division of State Audit**  
**Executive Summary**

**Background:**

A financial and compliance audit of Roane State Community College Foundation (Foundation) for the years ended June 30, 2011 and June 30, 2010 was issued on August 7, 2012 by the Tennessee Division of State Audit. The audit's objectives were to consider the Foundation's internal control over financial reporting; to determine compliance with certain provisions of laws, regulations, contracts, and grant agreements; to determine the fairness of the presentation of the financial statements; and to recommend appropriate actions to correct any deficiencies. Consideration of internal control over financial reporting and tests of compliance identified one finding.

A follow-up review to determine whether the Finding and Recommendation from the audit mentioned above was completed in November 2012 by the Roane State Community College Internal Audit Department. That review concluded that the items addressed in the Finding and Recommendation had not been fully implemented.

This report is concerning a second follow-up review to determine whether the Finding and Recommendation from the August 7, 2012 State Audit report have been implemented. It appears that the items addressed in the Finding and Recommendation have been satisfied.

**Objectives:**

To determine whether Foundation Management has implemented the recommendations as stated in the audit report; To obtain responses and dates for implementation of recommendations not yet completed; To report on the progress of implementation of the corrective actions as outlined in the response by Management; To recommend further action, if required, to adequately resolve the findings.

**Total Questioned Costs/Losses: N/A**

**Total Recoveries: N/A**

**Findings (or Observations): None**

**Conclusions:**

The review included an assessment of Management's response to the Finding and Recommendation as contained in the State Audit Report for the years ended June 30, 2011, and June 30, 2010; an analysis of the actions taken by Management in response to the Finding and Recommendation; and appropriate test-work to insure that Management's responses were accurate. Additionally, the review considered the November 2012 follow-up results.

Based on the review, it appears that the items addressed in both the August 7, 2012 State Audit report and the November 2012 College Internal Audit review were implemented.

**Tennessee Board of Regents  
Audit Committee  
November 19, 2013**

*Internal Audit Investigations  
For Informational Purposes*

**East Tennessee State University**  
**College of Pharmacy, Department of Pharmaceutical Sciences**  
**Annual/Sick Leave Investigation**  
**June 2012 to February 2013**  
**Executive Summary**  
**Page 1 of 2**

<b>Responsible Department:</b> Pharmaceutical Sciences	<b>Auditor:</b> Becky Lewis
<p><b>Introduction:</b> An investigation of East Tennessee State University's (ETSU) Department of Pharmaceutical Sciences within the College of Pharmacy for the period June 2012 to February 2013 was conducted by ETSU's audit personnel. An allegation was made through the Tennessee Board of Regent's (TBR) report fraud email system. It was alleged that the Office Coordinator was not taking the required annual/sick leave when absent from work.</p>	
<p><b>Objective:</b> The primary objectives were to investigate the validity of the allegation, determine the extent of any violations of University or TBR policies, and evaluate the adequacy of internal controls over the timekeeping function within the department.</p>	
<p><b>Total Losses:</b> 23.25 Annual/Sick Leave Hours (\$386.30)</p>	<p><b>Total Recoveries:</b> All 23.25 hours will be recovered. Most in the form of leave without pay on the August 2013 paycheck.</p>
<p><b>Allegation and Conclusion:</b> On October 5, 2012, TBR's Office of System-wide Internal Audit received an email through their "Report Fraud" email account alleging the Office Coordinator in the Department of Pharmaceutical Sciences was not taking the required annual/sick leave when absent from work. Based on the initial allegation and through the course of the investigation, a total of 61.75 annual/sick leave hours appeared to be in question. A portion of the allegation was verified. The Office Coordinator was interviewed and admitted, in a signed affidavit, to not recording 22.75 hours of annual and 0.5 hours of sick leave between June 2012 and February 2013 which equates to \$386.30. The Office Coordinator stated that this was not an intentional omission and agreed to have the leave balances reduced.</p>	
<p><b>Recommendation:</b> The Department of Pharmaceutical Sciences should adhere to the University leave policies in order to ensure the use of annual and sick leave by the employees is properly reported. With regards to the Office Coordinator, management should take the appropriate personnel action deemed necessary.</p>	

**East Tennessee State University**  
**College of Pharmacy, Department of Pharmaceutical Sciences**  
**Annual/Sick Leave Investigation**  
**June 2012 to February 2013**  
**Executive Summary**  
**Page 2 of 2**

**Management's Comments:** We concur with the recommendations contained in the audit report. In March of 2013, Internal Audit contacted the COP to report that a leave analysis audit had been conducted on the Office Coordinator for Pharmaceutical Sciences and it was discovered that 23.25 hours of leave was not reported on her timesheets. The Department Chair for Pharmaceutical Sciences met with the Office Coordinator on April 8, 2013 to discuss the events leading to the timekeeping issue. During the discussion, the Office Coordinator was issued a verbal warning and advised that any further issues with incorrect reporting could lead to further disciplinary actions including dismissal. To ensure appropriate reporting, the following corrective measures have been implemented.

- Timesheets for the Office Coordinator were corrected and sent to Payroll to adjust the leave hours based on the internal audit
- The Office Coordinator will report weekly time to the Department Chair
- The Department Chair will review weekly the time for the Office Coordinator and sign the time report
- Copies of the weekly reports are filed and reviewed with the Monthly Time Reports
- Timekeepers and Supervisors will be required to attend a yearly payroll/timekeeping training session

The Office Coordinator is in agreement that the unreported leave of 23.25 hours should be corrected. She further agreed that any other issues regarding improper time reporting could lead to termination. The Department Chair will closely monitor the time reported by the Office Coordinator to ensure federal, state and university policy are adhered to. Since the audit in March of 2013, all College of Pharmacy supervisors or timekeepers have attended a university led payroll/timekeeping session to further ensure compliance.

**Department of Music Investigation**  
**Fall 2009 to Spring 2013**  
**Executive Summary**  
**Page 1 of 2**

<b>Key Staff :</b> Professor in the Department of Music	<b>Auditor:</b> Becky Lewis
<p><b>Introduction</b></p> <p>An investigative review of the Department of Music (Music) at East Tennessee State University (ETSU) was conducted as a result of allegations received in an anonymous letter. This letter was sent to various administrators on campus including the Provost, Dean of the College of Arts and Science, University Counsel, Dean of Students, and the Scholarship Director. The allegations included concerns over the use of Academic Performance Scholarship (APS) students, class meetings, and abusive treatment. The Provost and Legal Counsel requested that these allegations be investigated by Internal Audit.</p>	
<p><b>Objectives</b></p> <p>The primary objectives were to investigate the validity of the allegation, determine the extent of any violations of University or TBR policies, and evaluate the adequacy of internal controls, policies, and procedures.</p>	
<b>Total Losses:</b> \$0	<b>Total Recoveries:</b> Not Applicable
<p><b>Details of the Review</b></p> <p><u>Allegation 1:</u> An undergraduate APS student (APS Student) was allegedly required to teach, for approximately one month, Introduction to Music for a Professor who was on sick leave. During this time, it was alleged that the Professor continued to perform in local symphonies. According to the allegation, the APS Student was told by the Professor to teach excessive APS hours.</p> <p><u>Allegation 2:</u> APS student workers assigned to the Professor were allegedly forced to perform personal tasks such as housesitting, dog sitting, going to the dry cleaners, parking cars, etc.</p> <p><u>Allegation 3:</u> The Professor allegedly required the two students in a music literature course to drive to the Professor’s home one Saturday for a four hour class session. It was alleged that the reason for this meeting was because the normal class meeting time was inconvenient for the Professor.</p> <p><u>Allegation 4:</u> The Events Coordinator has been an alleged victim of abusive treatment by the Professor this past year.</p>	
<p><b>Audit Conclusion</b></p> <p><u>Conclusion 1:</u> The allegation received was partially verified. While out on sick leave, the Professor left the APS Student in charge of an Introduction to Music class for approximately three weeks. In addition, the APS Student may have worked hours which were not recorded on the timesheet. Based on supporting documentation, it appears the Professor did not perform in the local symphonies while on sick leave with the university.</p> <p><u>Conclusion 2:</u> A student was once asked by the Professor to dog sit as well as park the Professor’s car while earning APS hours; however, there was no evidence to support the remainder of the allegation.</p>	

**Department of Music Investigation**  
**Fall 2009 to Spring 2013**  
**Executive Summary**  
**Page 2 of 2**

Conclusion 3: It was verified that the two students enrolled in a music literature during the Spring 2013 semester were asked to attend class at the Professor's home one Saturday.

Conclusion 4: According to the Events Coordinator, she did not feel like she was a victim of abusive treatment by the Professor. The Events Coordinator indicated that the Professor has sometimes asked her to do various tasks which she felt wasn't her job but she would not consider it abusive. These tasks were all related to the Professor's job responsibilities.

Additional Issues Identified by the Review: During the course of the investigation, it was discovered that policies and procedures regarding student workers need to be improved. Many of these improvements need to be initiated by the Office of Financial Aid and implemented campus-wide. These weakness include the following: (1) APS timesheets, which documents an entire semester's service hours, are signed by the student and supervisor only at the beginning of the semester, (2) Discrepancies exist between who is responsible for completing the APS Timesheets, (3) Discrepancies exist between what qualifies as APS service hours among the various supervisors in both the Department of Music and throughout campus, and (4) Discrepancies exist between the ways various supervisors handle situations that arise regarding APS service hours.

Recommendation: Management should take appropriate steps to ensure that only individuals who meet the minimum qualifications to teach a particular course are left in charge of the class during a faculty member's absence. Students should be given full credit for all hours worked. If an APS student works more than 75 hours during a semester, they should be paid for those hours from the department's budget. Furthermore, student workers should not perform duties for their service hours which are considered personal in nature or violates ETSU policies. Management should consider adopting a policy regarding class meeting changes and acceptable locations. Procedures should be established and proper approvals received when teaching a class outside the assigned location.

Financial Aid Management should also require students and their supervisor to sign APS timesheets monthly. By signing, the student and supervisor are attesting to the accuracy of the hours worked. Timesheets should be completed by the student in accordance with the Handbook for Student Workers. Financial Aid policies should be clearer regarding what does and does not qualify as APS service hours. In addition, these policies should be consistently applied to all APS students across campus.

All related policies, procedures, and expectations should be properly communicated to faculty, staff, and students.

Management concurs with the recommendations contained in this report. The Department of Music implemented policies regarding APS student workers in August 2013 which addressed the issues that arose during the investigation. In addition, Financial Aid is currently revising the current APS timesheets as well as the student worker handbook to reflect the issues identified.

**CASE RESOLUTION REPORT**  
**Lambuth Campus – Case # 14-001**

**September 5, 2013**

**Date of incident:** July 1, 2013

**Reported by:** TBR-SWIA

**Investigation conducted by:** Internal Audit

**Description of Incident:**

Reported to the TBR-SWIA hotline that alcohol was present at an alumni weekend event at the Lambuth Campus in Jackson, TN. Potential violation of alcohol policies, UM1563 (Drug-Free Campus and Alcohol Abuse Prevention and TBR General Policy 1-07-00-00 (General Policy on Tobacco and Alcoholic Beverages)

**Total amount of loss:** None

**Was employee dishonesty discovered?** No

**Action taken:** Internal Audit discussed with the UOM Vice-President of Business and Finance, UOM Alumni Office and Lambuth Management.

**Methodology used to determine loss:** N/A

**Internal control weaknesses found:** No

**Actions taken by Management:**

The event was scheduled and coordinated by a Lambuth alumni group formed prior to acquisition by the University of Memphis. Members of the group did bring alcohol on a personal basis as that was a normal practice at Lambuth alumni events prior to the University of Memphis acquiring Lambuth. The Lambuth alumni group was not aware that alcohol was not allowed under TBR and University policies. The alcohol was not approved or provided by the University of Memphis or University employees and they had no advance knowledge that the group planned to bring alcohol. There were University of Memphis Alumni staff and Lambuth Management present as they normally attend alumni events as part of their job responsibilities. University Management advised the Lambuth alumni group that alcohol is not allowed on campus and alcohol cannot be brought to future events without prior approval. The Lambuth alumni group indicated they would comply with the policy at all future events on the Lambuth campus.



Byron Morgan  
Director Internal Audit

**CASE RESOLUTION REPORT**  
**Music Department – Case # 14-002**

**September 18, 2013**

**Date of incident:** July 11, 2013

**Reported by:** UOM Hotline

**Investigation conducted by:** Internal Audit & Human Resources

**Description of Incident:**

Reported as potential procurement card policy violations and other potential violations with employee meal reimbursements and a potential conflict of interest issue.

**Total amount of loss:** None

**Was employee dishonesty discovered?** No

**Action taken:** Internal Audit conducted interviews of Music Department employees and reviewed financial documentation.

**Methodology used to determine loss:** N/A

**Internal control weaknesses found:** No

**Actions taken by Management:**

One minor issue was noted regarding use of the procurement card and the employee received a written warning from Procurement Services which was handled in accordance with established sanctions under the Procurement card policies. No evidence was discovered to substantiate violations regarding meal reimbursements, the conflict of interest policy or other University policies. During the employee interviews various issues were communicated to Internal Audit that seemed to indicate that an employee relations issue was present in the Department. The Dean and Department Head are working with Human Resources to address that issue.



Byron Morgan  
Director Internal Audit

**CASE RESOLUTION REPORT**  
**Lambuth Campus – Case # 14-003**

**September 20, 2013**

**Date of incident:** July 23, 2013  
**Reported by:** Vice-President of Business and Finance  
**Investigation conducted by:** Internal Audit, Police Services & Human Resources

**Description of Incident:**

Reported as a potential theft at Lambuth Campus bookstore. An employee removed a t-shirt from a shipment that was designated for the campus bookstore and did not pay for the t-shirt at that time. The employee worked in the Lambuth Business Office and was not a bookstore employee. The Lambuth bookstore is operated by an outside company under the University of Memphis contract. This was reported to Police Services as a potential theft. When Police Services attempted to interview the employee the employee did not meet when requested and subsequently went to the bookstore and paid for the t-shirt. The employee then later met with Police Services and stated to Police Services that it was their intent to pay for the t-shirt and that the bookstore routinely allowed Lambuth employees to obtain merchandise and pay later (i.e. “run a tab”). Bookstore management and other employees interviewed at Lambuth gave statements that this has never been a practice allowed at the Lambuth bookstore. The value of the t-shirt was \$12.95.

**Total amount of loss:** None

**Was employee dishonesty discovered?** Yes

**Action taken:** Internal Audit and Police Services conducted interviews of Lambuth Campus employees. In addition, Internal Audit reviewed financial controls as requested by University Management.

**Internal control weaknesses found:** Yes

**Actions taken by Management:**

A review of financial transactions at Lambuth indicated weaknesses with cash handling, review of procurement card activity and the process over parking tickets. Management took immediate steps to address all these issues and implemented controls to ensure more oversight over these areas. The employee was terminated by University Management.



Byron Morgan  
Director Internal Audit

**Cleveland State Community  
Special Investigation Allegations of Misappropriation of State Property  
Executive Summary**

<b>Title of Key Staff Person:</b> Director of Human Resources	<b>Auditor:</b> Alvin Bishop
<p><b>Background:</b> On April 30, 2013, the Director of Internal Audit was notified by the Director of Human Resources of potential misappropriation of state property by the Vice President of Finance and Administration and the Director of Special Programs and Community Relations, who are husband and wife. These allegations were made during the course of another investigation being conducted by Internal Audit. The allegations were as follows:</p> <ul style="list-style-type: none"> <li>• Over 1,000 dollars in paint, brushes, rollers, roller covers, roller pans, and three dozen gloves, were loaded into a Cleveland State truck and given away.</li> <li>• In November, two years in a row, the Vice President of Finance and Administration had an employee work on his brother's personal trailer. In November 2011, an employee removed tires to take and be repaired. The next year, November 2012, an employee welded and repaired a fender.</li> <li>• On September 19, 2012, the Vice President of Finance and Administration had two Cleveland State employees go to the Eagle Mart to pick up beer purchased by a former college employee for an event, deliver it to a local motel in the Cleveland State truck and set up it in the banquet room.</li> <li>• The employees' daughter's car was in the College maintenance shop at three separate times to be worked on.</li> </ul> <p>Due to another investigation going on, the Director of Human Resources and the Director of Internal Audit did not reveal these allegations until after all determinations from the first investigation had been made, with the exception of the president who was informed on May 3, 2013.</p>	
<p><b>Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To determine if there is any validity to the allegations.</li> <li>2. To determine if internal controls are adequate to safeguard assets.</li> </ol>	
<b>Total Questioned Losses:</b> N/A	<b>Total Recoveries:</b> None
<b>Observations/recommendations:</b> N/A	
<p><b>Audit Conclusions:</b> Based on the investigation, Internal Audit was either unable to confirm the allegations or determined that no policies had been violated.</p>	

**TBR SWIA -- Internal Audit Findings Status Summary - Universities**  
(Reports sorted by Institution, Date of Report)

Institution	Date of Report	Finding	Responsible Unit	Follow-up Review Scheduled	Follow-up Review Completed	Status of Finding
ETSU	7/15/13	<b>University School Student Activity Funds</b> <b>Finding 1 of 3:</b> Record disposal policies and guidelines were not followed by University School.	Dean of College of Education	6/30/14		
ETSU	7/15/13	<b>University School Student Activity Funds</b> <b>Finding 2 of 3:</b> Cash receipting procedures need improvement.	Dean of College of Education	6/30/14		
ETSU	7/15/13	<b>University School Student Activity Funds</b> <b>Finding 3 of 3:</b> Accountability over student activity funds needs improvement.	Dean of College of Education	6/30/14		
ETSU	8/28/12	<b>COM Residency Program Investigation</b> <b>Finding 1 of 3:</b> An environment of low morale and a perception of favoritism did exist in the residency program under the Program Director.	Associate Dean for Graduate Medical Education	1/31/14		
ETSU	8/28/12	<b>COM Residency Program Investigation</b> <b>Finding 2 of 3:</b> Policies and procedures did not exist for various activities including elective assignments, call and back-up call schedules, program meeting locations/times, resident recruitment processes, resident awards, chief resident selections, and resident rounds conducted outside normal duty hours. GMEC policies and procedures to enroll observers were not always followed by the Program Director.	Associate Dean for Graduate Medical Education	1/31/14		
ETSU	8/28/12	<b>COM Residency Program Investigation</b> <b>Finding 3 of 3:</b> A conflict of interest did exist between the Program Director and a resident who was renting residential property owned by the Program Director.	Associate Dean for Graduate Medical Education	1/31/14		
MTSU	5/17/13	<b>Special Review of Dance Program</b> <b>Finding 4 of 4: (Other 3 findings addressed)</b> The dance program needs to improve cash receipting procedures.	MTSU Dance Program Management	1/14/14		

**TBR SWIA -- Internal Audit Findings Status Summary - Universities**  
(Reports sorted by Institution, Date of Report)

Institution	Date of Report	Finding	Responsible Unit	Follow-up Review Scheduled	Follow-up Review Completed	Status of Finding
MTSU	3/27/13	<b>Review of Procurement Cards FY2012</b> <b>Finding 1 of 1:</b> Written policies and guidance for the procurement card program need updating	Business and Finance Services and Procurement Services	3/31/14		
TTU	10/3/13	<b>Athletic Gifts-In-Kind</b> <b>Finding 1 of 2:</b> Sales tax was not excluded from GIK valuations.	Athletics Department Director for Development	12/31/13		
TTU	10/3/13	<b>Athletic Gifts-In-Kind</b> <b>Finding 2 of 2:</b> Vehicles provided to athletics staff was not acknowledged.	Athletics Department Director for Development	12/31/13		
TTU	6/20/12	<b>Physical Plant</b> <b>Finding 1 of 3: Key inventory.</b> The campus key inventory is not verified/updated on an annual basis and employees are not required to present a completed Request for Transferal of Form for keys during the exit interview as required in the TTU Key Control Regulations.	Facilities and Business Services	I. 6/30/13 II. 5/31/14	5/28/13	
UOM	11/6/12	<b>Athletics Tiger Scholarship Fund Gifts In-Kind</b> <b>Finding 1 of 1:</b> The gift-in-kind (GIK) process is not formally authorized by current policy and procedures resulting in a weakened control structure that allowed an over-extension of GIK credit for some goods or services, inadequate documentation to support some GIK valuations, and inadequate evidence of regular review and reauthorization of GIK services.	Athletics Department Director and Associates	11/30/13		
UOM	12/13/12	<b>School of Communication Sciences and Disorders</b> <b>Finding 1 of 2:</b> A department Financial Manager approved a request for expense reimbursement (\$800) submitted by his spouse's vendor.	Department Chair/Business Officer	10/31/13	8/28/13	Actions Completed

**TBR SWIA -- Internal Audit Findings Status Summary - Universities**  
 (Reports sorted by Institution, Date of Report)

Institution	Date of Report	Finding	Responsible Unit	Follow-up Review Scheduled	Follow-up Review Completed	Status of Finding
UOM	12/13/12	<b>School of Communication Sciences and Disorders</b> <b>Finding 2 of 2:</b> Fixed Asset records were not updated when items were transferred from one area to another resulting in inaccurate records and reduced accountability.	Department Chair/Business Officer	10/31/13	8/28/13	Actions Completed

**Status Legend:**

**No Progress** - Management has not implemented the actions stated in their response to this finding.

**In Progress** - Management has implemented some, but not all, of the the actions stated in their response to this finding.

**Actions Completed** - Management has implemented the actions stated in their response to this finding.

**TBR SWIA -- Internal Audit Findings Status Summary - Community Colleges**  
(Reports sorted by Institution, Date of Report)

Institution	Date of Report	Finding	Responsible Unit	Follow-up Review Scheduled	Follow-up Review Completed	Status of Finding
CISCC	6/14/12	<b>Grants Review</b> <b>Finding 1 of 1:</b> Procedures need to be developed to ensure that matching requirements are being met.	Institutional Advancement Department	10/31/13	10/18/13	Actions Completed
CISCC	12/17/12	<b>Missing Money at Athens Campus</b> <b>Finding 1 of 3:</b> Key box and key code book is not secure.	Director of Budget and Finance	12/31/13		
CISCC	12/17/12	<b>Missing Money at Athens Campus</b> <b>Finding 2 of 3:</b> Key request logs not up to date.	Director of Budget and Finance	12/31/13		
CISCC	12/17/12	<b>Missing Money at Athens Campus</b> <b>Finding 3 of 3:</b> Cashier's Office is not secure.	Director of Budget and Finance	12/31/13		
CISCC	10/18/13	<b>Misuse of State Funds in Maintenance Department</b> <b>Finding 1 of 3:</b> Procedures need to be developed for hauling off scrap metal.	Director of Maintenance and Plant Operations	12/31/13		
CISCC	10/18/13	<b>Misuse of State Funds in Maintenance Department</b> <b>Finding 2 of 3:</b> No procedures exist for the issuing of credit cards or review of purchases on charge accounts.	Director of Maintenance and Plant Operations	12/31/13		
CISCC	10/18/13	<b>Misuse of State Funds in Maintenance Department</b> <b>Finding 3 of 3:</b> Fuel logs are not maintained properly.	Director of Maintenance and Plant Operations	12/31/13		
TBR	6/5/13	<b>Travel Expenses July 1, 2012 - December 9, 2012</b> <b>Finding 1 of 1:</b> Business Office review of travel expenses should be improved.	Vice Chancellor of Business and Finance and Director of Fiscal Services	12/31/13		

**Status Legend:**

**No Progress** - Management has not implemented the actions stated in their response to this finding.

**In Progress** - Management has implemented some, but not all, of the the actions stated in their response to this finding.

**Actions Completed** - Management has implemented the actions stated in their response to this finding.

**TBR SWIA -- Internal Audit Findings Status Summary - Tennessee Technology Centers**

(Reports sorted by Institution, Date of Report)

Institution	Date of Report	Finding	Responsible Unit	Follow-up Review Scheduled	Follow-up Review Completed	Status of Finding
TCAT Pulaski	7/23/2013	<b>Operational Audit</b> <b>Finding 1 of 1:</b> Financial Aid Refunds and Financial Aid Student Accounts Receivable were not initiated within the required time frames.	Director	6/30/2014		

**Status Legend:**

**No Progress** - Management has not implemented the actions stated in their response to this finding.

**In Progress** - Management has implemented some, but not all, of the the actions stated in their response to this finding.

**Actions Completed** - Management has implemented the actions stated in their response to this finding.

**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 19, 2013

**AGENDA ITEM:** **Review of Annual Audits for the  
Chancellor and Presidents**

**PRESENTER:** Tammy Birchett

**ACTION REQUIRED:** Informational Report

**STAFF'S RECOMMENDATION:** Accept Report

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**BACKGROUND INFORMATION:**

State law requires annual 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 Director of System-wide Internal Audit based on several factors, including the value of the prior year's travel and hospitality costs, years since a prior 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, 2012 through June 30, 2013, for the Chancellor and all of the presidents. A summary of the findings and observations will be provided at the meeting. The following audits were conducted for the year ended June 30, 2013.

Middle Tennessee State University  
Tennessee State University (report to be provided at a later date)  
University of Memphis  
Dyersburg State Community College  
Jackson State Community College  
Nashville State Community College  
Northeast State Community College  
Roane State Community College

**Tennessee Board of Regents**  
**Summary of Presidents' and Chancellor's Offices Expenses (Unaudited, unless noted)**  
**For the Period July 1, 2012 through June 30, 2013**

FTE**	Institutional Funds					Foundation/Affiliated Entity Funds					External Sources	
	Travel	Business Meals and Hospitality	Salaries and Benefits	Other Operating	Total	Travel	Business Meals and Hospitality	Salaries and Benefits	Other Operating	Total	Total	
APSU	3	\$ 15,446	\$ 32,594	\$ 407,861	\$ 53,825	\$ 509,726	\$ 21	\$ 4,040	\$ -	\$ 25,355	\$ 29,416	\$ -
ETSU	6.5	51,512	37,530	612,084	481,864	1,182,990	-	27,025	-	38,379	65,404	269,434
MTSU*	3.6	18,279	3,106	552,441	88,163	661,989	323	13,008	-	21,232	34,563	39,100
TSU*	7.37	39,106	21,235	712,234	189,694	962,269	6,604	9,444	-	16,724	32,772	39,208
TTU	4.95	17,197	18,768	760,817	317,370	1,114,152	2,387	13,473	-	64,973	80,833	10,000
UOM*	6	17,529	14,257	1,029,253	66,692	1,127,731	1,269	27,232	9,447	594,932	632,880	15,720
ChSCC	2	21,324	6,503	293,258	36,356	357,441	-	2,322	-	2,358	4,680	-
CISCC	2	9,310	14,040	282,509	59,172	365,031	-	900	-	-	900	1,076
CoSCC	2	13,516	10,936	284,175	52,392	361,019	300	243	238	4,970	5,751	-
DSCC*	2	10,909	3,878	276,406	25,345	316,538	463	1,529	-	371	2,363	2,167
JSCC	2	5,781	5,614	289,594	25,996	326,985	-	247	-	660	907	-
MSCC	3.39	8,821	6,147	309,378	25,087	349,433	18	9,563	-	1,000	10,581	-
NaSCC*	2	1,437	2,574	264,306	35,698	304,015	-	3,738	-	13,413	17,151	-
NeSCC*	7	21,797	14,178	505,591	178,629	720,195	-	9,715	-	-	9,715	755
PSCC	3	10,624	2,369	318,842	75,092	406,927	-	-	-	75	75	2,063
RSCC*	2	2,606	2,213	285,614	33,027	323,460	-	4,274	-	-	4,274	-
STCC	3	3,888	8,178	394,005	16,697	422,768	-	282	-	-	282	-
VSCC	2	5,794	8,737	354,262	50,802	419,595	-	1,994	3,713	-	5,707	-
WSCC	2.821	10,802	1,274	353,255	22,124	387,455	-	4,840	-	8,563	13,403	-
TBR	5	21,837	4,472	829,015	105,343	960,667	-	1,542	-	-	1,542.00	-
<b>Total</b>		<b>\$ 307,515</b>	<b>\$ 218,603</b>	<b>\$ 9,114,900</b>	<b>\$ 1,939,368</b>	<b>\$ 11,580,386</b>	<b>\$ 11,385</b>	<b>\$ 135,411</b>	<b>\$ 13,398</b>	<b>\$ 793,005</b>	<b>\$ 953,199</b>	<b>\$ 379,523</b>

\* Audited Expenses

**Chancellor's and Presidents' Expense Audits  
Summary of Findings and Observations  
For the Year Ended June 30, 2012**

**Findings**

Tennessee State University

1. An exception to the travel policy should have been requested from the Chancellor as required by TBR travel policy (4-03-03-00) for one of the President's travel claims. A lodging rate was claimed which was higher than the conference rate and the CONUS rate. (Amount claimed \$408, conference rate \$259, CONUS rate \$111-Orlando, FL). The President offered to and did return the difference in the conference rate and the amount claimed. The university should ensure staff are trained in the procedure to request an exception when necessary for situations when the rate available exceeds the approved rate.

**Observations**

Dyersburg State Community College

1. In error, a travel claim was submitted for mileage for a local trip, resulting in a reimbursement check to the President for \$27.26. Since a state car was used, reimbursement for mileage should not have been requested. Upon being notified, the President reimbursed the college for \$27.26.
2. The preparer of the expense schedules failed to include all of the required disclosures.
  - a. The estimated cost of two business trips, totaling \$1,226, paid by the Southern Accreditation of Colleges and Schools, Commission on Colleges (SACSCOC).
  - b. The purchase of two 19" monitors for the President's office, totaling \$308.
  - c. Eight direct payments to the President, totaling \$240, for phone service and fuel.

Northeast State Community College

1. Unintentional errors occurred in the compilation of the expenses of the President's office. Suggestions were made to help staff avoid the same errors in the future.

*Note: Expense schedules were adjusted in audit reports for those items not originally disclosed.*

**No Findings/Observations**

1. Middle Tennessee State University
2. University of Memphis
3. Nashville State Community College
4. Roane State Community College

**Austin Peay State University**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		Total
		Institutional	Foundation	Institutional	Foundation	
<b>President:</b>						
Salary and Benefits		\$ 288,517	\$ -	\$ -	\$ -	\$ 288,517
Travel	A	14,715	-	-	21	14,736
Business Meals and Hospitality	B	428	-	32,166	4,040	36,634
Other Expenses	C	-	-	35,738	25,355	61,093
Discretionary Allowance		5,000	-	-	-	5,000
Other Allowances		960	-	-	-	960
		<u>309,620</u>	<u>-</u>	<u>67,904</u>	<u>29,416</u>	<u>406,940</u>
<b>President's Office:</b>						
Salary and Benefits (2 FTE)		119,344	-	-	-	119,344
Travel		731	-	-	-	731
Other Expenses		12,127	-	-	-	12,127
		<u>132,201</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,201</u>
<b>Total Expenses</b>		<u>\$ 441,821</u>	<u>\$ -</u>	<u>\$ 67,904</u>	<u>\$ 29,416</u>	<u>\$ 539,141</u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances for cell phone stipend.

**Housing** - The President is provided the use of a residence.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 13 was \$35,540.

**Athletic Tickets** - The President is provided tickets to university athletic events. The face value of the tickets for this period was \$1,500, which is recorded in the expenses of 110001-50013-74981-450.

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

**Athletics** gave the president 4 shirts valued at \$50.00 each and a jacket worth \$70.00.

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

**Austin Peay State University**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Total	Organization & Account Code	
									Institutional	Foundation			
6/22/12	6/23/12	7/24/12	Knoxville, TN	Alumni Reception	\$ 43	\$ 98	\$ -	\$ -	1	\$ 141	\$ -	\$ 141	11000-73110
6/28/12	6/29/12	7/24/12	Memphis, TN	TBR at Southwest Comm. College	45	151	-	-		196	-	196	11000-73110
7/9/12	7/10/12	7/18/12	Memphis & Jackson, TN	Alumni Receptions	21	98	11	-	2	130	-	130	11000-73110
7/11/12	7/11/12	8/27/12	Nashville, TN	Cultivation	-	-	-	8		8	-	8	11000-73110
7/13/12	7/19/12	8/27/12	Santa Fe, NM	AASCU Council of State Representatives	13	1,101	215	483	3	1,812	-	1,812	11000-73210
7/24/13	7/25/12	8/8/12	Columbia, SC	Meeting with Major Donor	617	94	22	23		756	-	756	11000-73210
8/13/12	8/14/12	9/4/12	Chattanooga, TN	Alumni Reception	-	110	-	-		110	-	110	11000-73110
8/20/12	8/20/12	9/4/12	Nashville, TN	State Building Commission Mtg.	-	-	-	8		8	-	8	11000-73110
9/7/12	9/9/12	9/24/12	Roanoke, VA	Virginia Tech Football Game	375	-	96	130	4	602	-	602	11000-73210
9/11/12	9/11/12	na	Huntsville, AL	Alumni Reception	-	-	-	-	6	-	-	-	11000-73210
9/19/12	9/19/12	10/17/12	Nashville, TN	THEC meeting	-	-	-	8		8	-	8	11000-73110
9/20/12	9/21/12	10/1/12	Cleveland, TN	TBR Quarterly Meeting	56	88	-	-		144	-	144	11000-73110
9/30/12	10/1/12	10/10/12	Washington, DC	Dept. of Education Symposium	724	-	64	53		841	-	841	11000-73210
10/28/12	10/31/12	11/9/12	New Orleans, LA	AASCU Council of State Rep. Mtg.	201	803	149	883		2,036	-	2,036	11000-73210
11/4/12	11/4/12	11/27/12	UT Martin	Lady Govs Game	50	-	-	-		50	-	50	11000-73110
11/8/12	11/8/12	1/2/13	Nashville, TN	Community Foundation Mtg.	-	-	-	5		5	-	5	11000-73110
11/15/12	11/15/12	1/2/13	Nashville, TN	ISM Consortium Mtg	-	-	-	158		158	-	158	11000-73110
12/9/12	12/10/12	1/2/13	Dallas, TX	SACSCO Annual Mtg.	396	169	70	518	7	1,153	-	1,153	11000-73210
1/13/13	1/18/13	1/30/13	Jacksonville, FL	Alumni Trip	260	460	47	55		801	-	822	91000&11000 73210
2/5/13	2/5/13	2/20/13	Nashville, TN	TBR Academic Team Luncheon	10	-	-	10		20	-	20	11000-73110
2/11/13	2/11/13	3/19/13	Nashville, TN	OVC President's Mtg.	-	-	-	24		24	-	24	11000-73110
2/13/13	2/13/13	3/16/13	Nashville, TN	Senate Education Committee Mtg.	-	-	-	10		10	-	10	11000-73110
2/13/13	2/20/13	3/5/13	Houston, TX	IMS Global Learning Consortium	533	263	30	153		979	-	979	11000-73210
2/25/13	3/5/13	3/18/13	Dallas, TX	Alumni Trip	360	385	33	55		833	-	833	11000-73210
3/16/13	3/17/13	n/a	Nashville, TN	Candelight Ball	39	746	-	-	8	785	-	785	11000-73110
3/19/13	3/22/13	4/5/13	Washington, DC	AASCU Council of State Rep.	308	924	147	170		1,550	-	1,550	11000-73210
4/3/13	4/3/13	4/19/13	Nashville, TN	Inside Track Meeting	-	-	-	11		11	-	11	11000-73110
5/24/13	5/25/13	6/5/13	Jackson, TN	OVC Baseball Tournament	-	147	9	-		156	-	156	11000-73110
5/31/13	6/3/13	6/14/13	Bloomington, IN	NCAA Baseball Tournament	59	333	196	-		588	-	588	11000-73210

Austin Peay State University  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2012 to June 30, 2013

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Total	Organization & Account Code	
									Institutional	Foundation			
6/20/13	6/21/13		Morristown, TN	TBR meeting	-	90	-	47	9	137	-	137	11000-73110
	7/13/13		Annapolis, MD	AASCU registration	-	-	-	800	10	800	-	800	11000-73210
<b>Total Travel Expenses for the President</b>					<b>\$ 4,111</b>	<b>\$ 6,061</b>	<b>\$ 1,089</b>	<b>\$ 3,612</b>		<b>\$ 14,852</b>	<b>\$ -</b>	<b>\$ 14,873</b>	

1. \$16 was spent from 12 fiscal year
  2. \$23 was spent from 12 fiscal year
  3. \$951 was spent from 12 fiscal year
  - 4..21 credit fuel rebate to CC applied to transportation charges
  5. room was comped by hotel
  6. No expenses incurred for this trip
  7. credit of .53 for fuel rebate CC and .50 overpayment Nov CC bill applied to transportation charges
  8. Alumni relations comped the tickets for this event in the amount of \$182.00
  9. This trip was not paid out of 12-13 funds but was taken in June. The \$137 needs to be subtracted from the travel total.
  10. This trip has not been taken yet but registration was paid in this fiscal year.
- foundation reimbursed university account \$52.80 in FY 13 for FY12 see note 3 and 4 on travel schedule FY12

**Austin Peay State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
8/6/12	8/6/12	O'Charley's	Lunch meeting with consultant	\$ 39	\$ -	\$ -	\$ -	\$ 39	2	\$ 19.35	11000-74989
7/3/12	7/19/12	Chartwells	Governor's School Reception	-	-	1,083	-	1,083	150	\$ 7.22	50025-74989
7/24/12	8/10/12	Chartwells	P-80/Title IX Training	-	-	1,073	-	1,073	75	\$ 14.31	50025-74989
7/31/12	8/16/12	Clarksville Country Club	Unused Food Mnum	-	-	-	115	115	1	\$ 115.00	91000-74989
8/2/12	8/30/12	Chartwells	Completion Academy Staff Development	-	-	1,485	-	1,485	100	\$ 14.85	37028-74989
8/16/12	8/29/12	Tricia's on the Square	Continental Breakfast Catering for Good Morning Robertson County Event	-	-	-	325	325	65	\$ 5.00	91000-74989
8/16/12		Chartwells	Reception with Gov. Haslam	-	-	32	-	32	20	\$ 1.58	50025-74989
8/16/12		Chartwells	SACS Exit Interview Lunch	-	-	50	-	50	4	\$ 12.56	50025-74989
8/22/12	9/10/12	Chartwells	Convocation Picnic	-	-	3,850	-	3,850	700	\$ 5.50	37029-74989
8/23/12	8/30/12	Chartwells	Reception Leadership Clarksville	-	-	660	-	660	60	\$ 11.00	50025-74989
8/28/12	9/10/12	Chartwells	Lunch with Director of Montgomery Co. School System	-	-	47	-	47	4	\$ 11.66	50025-74989
8/31/12	9/10/12	Chartwells	Lunch with Ayers Foundation	-	-	140	-	140	12	\$ 11.69	50025-74989
9/6/12	9/27/12	Chartwells	Track Team Reception	-	-	198	-	198	20	\$ 9.90	50025-74989
9/12/12	9/27/12	Chartwells	Tennis/Golf Reception	-	-	198	-	198	20	\$ 9.90	50025-74989
9/12/12	9/27/12	Chartwells	Basketball Team Reception	-	-	198	-	198	20	\$ 9.90	50025-74989
9/13/12	9/12/12	Chartwells	Volleyball Team Reception	-	-	149	-	149	15	\$ 9.90	50025-74989
9/13/12	9/27/12	Chartwells	Softball Team Reception	-	-	198	-	198	20	\$ 9.90	50025-74989
9/13/12	9/27/12	Sam's Club	Snacks for President's Box Guests	-	-	112	-	112	30	\$ 3.72	50025-74989
9/17/12	10/25/12	Chartwells	Soccer Team Reception	-	-	228	-	228	23	\$ 9.90	50025-74989
9/20/12	11/15/12	Chartwells	Garden Club Reception	-	-	234	-	234	20	\$ 11.70	50025-74989
9/22/12	11/15/12	Chartwells	Snacks for President's Box Guests	-	-	675	-	675	75	\$ 9.00	50025-74989
na	9/26/12	McLeod's	Coffee for President's Office	-	-	-	54	54	NA		91000-74989
9/25/12	10/5/12	Tim Hall	Lunch w/Reid Crawford consultant	-	-	-	17	17	2	\$ 8.71	91000-74989
9/27/12		Chartwells	Peay Read Reception	-	-	210	-	210	70	\$ 3.00	50025-74989
9/28/13			Fall Fling	-	-	-	-	- 1			
10/3/12	10/17/12	Chartwells	Faculty Award Winner Lunch	-	-	140	-	140	12	\$ 11.69	50025-74989
10/4/12	10/17/12	Chartwells	Staff Senate Reception	-	-	198	-	198	20	\$ 9.90	50025-74989
10/6/12	10/17/12	Chartwells	Snacks for President's Box Guests	-	-	630	-	630	70	\$ 9.00	50025-74989

**Austin Peay State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
10/11/12	10/17/12	Chartwells	SGA Reception	-	-	347	-	347	35	\$ 9.90	50025-74989
10/11/12	10/17/12	Chartwells	Faculty Senate Reception	-	-	225	-	225	25	\$ 9.00	50025-74989
10/22/12	11/15/12	Tim Hall	Lunch with Consultant	-	-	38	-	38	2	\$ 18.80	50025-74989
10/23/12	10/31/12	Chartwells	Pelp Breakfast	-	-	-	105	105	27	\$ 3.87	91000-74989
10/27/12	11/15/12	Chartwells	Snacks for President's Box Guests	-	-	972	-	972	90	\$ 10.80	50025-74989
10/27/12		Chartwells	Alumni Awards Brunch	-	-	-	-	-	2		
na	11/15/12	Mcleod's	Coffee for President's Office	-	-	-	54	54	NA		91000-74989
10/31/12	11/8/12	Clarksville Country Club	Unused Food Minimum	-	-	-	150	150	1	\$ 150.00	91000-74480
11/1/12	11/15/12	Chartwells	Donor Dinner	-	-	121	-	121	5	\$ 24.29	50025-74989
11/2/12	11/2/12	O'Charleys	Lunch with Alumni	-	-	45	-	45	2	\$ 22.74	50025-74989
na	11/9/12	Kroger	Kitchen supplies for President's	-	-	-	33	33	NA		91000-74989
11/3/12	11/15/12	Chartwells	Snacks for President's Box Guests	-	-	495	-	495	50	\$ 9.90	50025-74989
11/3/12	10/16/12	Clarksville Montgomery County School System	Table reservation for Vision to Reality Banquet & Auction	-	-	-	750	750	10	\$ 75.00	91000-74480
na	11/7/12	Foundation Account	Reimburse for drinks that employees used out of president's office	-	-	-	(35)	(35)	NA		91000-74989
11/8/12	11/27/12	Chartwells	Chamber Team Member Reception	-	-	405	-	405	25	\$ 16.20	50025-74989
11/11/12	11/27/12	Chartwells	Maybry Concert Hall Reception	-	-	965	-	965	55	\$ 17.55	50025-74989
11/16/12	12/14/12	Chartwells	Faculty/Staff Thanksgiving Open House	-	-	4,125	-	4,125	300	\$ 13.75	50025-74989
11/17/12	12/6/12	Chartwells	Snacks for President's Box Guests	-	-	396	-	396	40	\$ 9.90	50025-74989
all home games	11/26/12	Cushman's Concessions	President's Box popcorn	-	-	390	-	390	NA		50025-74989
11/27/12	12/14/12	Chartwells	President's Circle of Advisors Mtg.	-	-	161	-	161	25	\$ 6.44	50025-74989
11/28/12	1/2/13	O'Charleys (Bank of America)	Lunch with Consultant	-	-	38	-	38	2	\$ 18.80	50025-74989
12/1/12	11/14/12	Music Department	Table for Holiday Dinner	-	-	500	-	500	10	\$ 50.00	50025-74989
12/2/12	12/14/12	Chartwells	International Student Carolers	-	-	361	-	361	30	\$ 12.05	50025-74989
12/5/12	12/14/12	Chartwells	Clarksville Young Professional Luncheon	-	-	656	-	656	75	\$ 8.75	55010-74989
12/7/12	1/3/13	Chartwells	Community Open House	-	-	4,998	-	4,998	400	\$ 12.49	50025-74989

**Austin Peay State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code	
				Institutional	Foundation	Institutional	Foundation					
12/11/12	1/23/13	Bank of America (Cumberland Grille)	Lunch with donors	-	-	-	45	45	3	4	\$ 11.37	91000-74989
na	12/12/12	Kroger	Kitchen supplies for President's	-	-	-	16	16	NA			91000-74989
12/12/12	1/3/12	Chartwells	Retiree Holiday Reception	-	-	675	-	675	50	\$ 13.50		50025-74989
12/18/12	1/15/13	Chartwells	Legislative Breakfast	-	-	126	-	126	20	\$ 6.30		50025-74989
na	1/3/13	Harry and David	Gifts for Donors	-	-	-	358	358	NA			91000-74989
na	1/3/13	Hubbard Peanuts	Gifts for donors	-	-	-	803	803	NA			91000-74989
1/10/13	3/28/13	O'Charley's	Lunch with TBR president	-	-	-	45	45	2	\$ 22.50		91000-74989
1/15/13	12/20/12	Clarksville Chamber of Commerce	Mayors Power Breakfast	-	-	-	120	120	4	\$ 30.00		91000-74989
1/17/13	1/24/13	Chartwells	Leadership Middle TN	-	-	127	-	127	40	\$ 3.17		50025-74989
1/24/13	3/28/13	APSU cafeteria	Lunch with consultant	-	-	-	15	15	2	\$ 7.61		91000-74989
1/30/13	2/7/13	Chartwells	Lunch with HSC site manager	-	-	57	-	57	6	\$ 9.50		50025-74989
1/31/13	3/28/13	Clarksville Country Club	Unused Food Minimum	-	-	-	50	50	NA			91000-74989
2/12/13	2/26/13	Michaels Pizza	Football Coach Search Committee	-	-	-	65	65	8	\$ 8.13		91000-74989
2/14/13	2/22/13	Chartwells	Leadership Clarksville Mtg.	-	-	49	-	49	35	\$ 1.40		50025-74989
2/14/13	2/22/13	Chartwells	Leadership Clarksville Reception	-	-	364	-	364	40	\$ 9.10		50025-74989
2/14/13	3/31/13	Clarksville Country Club	Dinner with wife	-	-	-	96	96	2	\$ 48.00		91000-74989
2/14/13	3/12/13	Clarksville Country Club	Dinner with wife	-	-	-	(96)	(96)	2	\$ (48.00)		91000-74989
3/6/13	3/28/13	O'Charleys	Lunch with prospective football coach	32	-	-	-	32	2	\$ 16.04		11000-74989
3/6/13	3/28/13	O'Charleys	Lunch with prospective football coach	35	-	-	-	35	2	\$ 17.54		11000-74989
3/11/13	3/21/13	Chartwells	Mtg. with Congressman	-	-	21	-	21	10	\$ 2.12		50025-74989
3/12/13	3/22/13	Tim Hall	Lunch with prospective football coach	32	-	-	-	32	2	\$ 16.18		11000-74989
3/13/13	4/19/13	O'Charleys (Bank of America)	Lunch with prospective football coach	36	-	-	-	36	2	\$ 17.77		11000-74989
3/13/13	4/19/13	O'Charleys (Bank of America)	Dinner with prospective football coach	41	-	-	-	41	2	\$ 20.37		11000-74989
3/18/13	3/27/13	Chartwells	Student Veterans Org. Award Presentation	-	-	43	-	43	30	\$ 1.43		50025-74989
3/26/13	4/8/13	Chartwells	Reception for Roy Blount Jr. Reading	-	-	840	-	840	70	\$ 12.00		50025-74989
3/26/13	4/17/13	Chartwells	Faculty Senate	-	-	-	64	64	20	\$ 3.20		91000-74989
3/28/13	4/17/13	Chartwells	Faculty Senate	-	-	-	64	64	20	\$ 3.20		91000-74989

**Austin Peay State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
3/31/13	4/9/13	Clarksville Country Club	Unused Food minimum	-	-	-	53	53	NA		91000-74989
4/2/13	4/17/13	Chartwells	Ayers Reception	-	-	-	50	50	20	\$ 2.50	91000-74989
4/2/13	4/17/13	Chartwells	Ayers Reception	-	-	250	-	250	20	\$ 12.50	50025-74989
na	4/17/13	McLeod's	Coffee for President's Office	-	-	-	54	54	NA		91000-74989
4/5/13	4/17/13	Chartwells	Women's Athletics Celebration	-	-	12	-	12	1	\$ 17.99	51001&50025-74989
4/16/13	4/25/13	Chartwells	Public Agenda Meeting	-	-	205	-	205	24	\$ 8.52	50025-74989
4/17/13	4/25/13	Chartwells	Public Agenda Meeting	-	-	221	-	221	24	\$ 9.21	50025-74989
4/30/13	5/17/13	Chartwells	Campus Tour Realtors	-	-	222	-	222	30	\$ 7.41	50025-74989
4/30/13	5/8/13	Clarksville Country Club	Unused Food Minimum	-	-	-	50	50	na		91000-74989
5/1/13	5/7/13	Michaels Pizza	Athletic Director Search Committee	-	-	-	46	46	10	\$ 4.60	91000-74989
5/7/13	5/17/13	Chartwells	Retiree Reception	-	-	161	-	161	34	\$ 4.73	50025-74989
5/10/13	6/6/13	Chartwells	Commencement Luncheon	-	-	243	-	243	18	\$ 13.49	50025-74989
5/15/13	6/6/13	Chartwells	Circle of Advisors Meeting	-	-	205	-	205	35	\$ 5.85	50025-74989
5/19/13	6/6/13	O'Charleys	Dinner with Prospective AD	32	-	-	-	32	2	\$ 16.00	11000-74989
5/20/13	6/20/13	O'Charleys (Bank of America)	Lunch with Consultant	-	-	42	-	42	2	\$ 21.16	50025-74989
5/22/13	6/6/13	O'Charleys	Dinner with Prospective AD	40	-	-	-	40	2	\$ 20.00	11000-74989
5/23/13	6/12/13	Clarksville Country Club	Food	-	-	-	76	76	2	\$ 37.80	91000-74989
5/23/13	5/14/13	Clarksville Chamber of Commerce	Annual Chamber Dinner	-	-	-	375	375	5	\$ 75.00	91000-74480
5/27/13	6/20/13	O'Charleys (Bank of America)	Lunch with Athletic Director Candidate	36	-	-	-	36	2	\$ 18.00	11000-74989
5/29/13	6/20/13	O'Charleys (Bank of America)	Lunch with Athletic Director Candidate	-	-	-	40	40	2	\$ 19.94	91000-74989
5/28/13	6/20/13	O'Charleys (Bank of America)	Lunch with Athletic Director Candidate	44	-	-	-	44	2	\$ 21.89	11000-74989
6/5/13	6/20/13	O'Charleys (Bank of America)	Lunch with New Athletic Director	62	-	-	-	62	4	\$ 15.44	11000-74989
6/18/13	7-10,12-13	Chartwells	Donor Dinner	-	-	132	30	162	6	\$ 26.95	50025&91000-74989
6/21/13	7/10/13	Chartwells	Governors School Reception	-	-	1,146	-	1,146	150	\$ 7.64	50025-74989
6/30/13	7/8/13	Clarksville Country Club	Unused Food Minimum	-	-	-	50	50	na		91000-74989
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 428</b>	<b>\$ -</b>	<b>\$ 32,166</b>	<b>\$ 4,040</b>	<b>\$ 36,634</b>			

1. Was comped two tickets for a total of \$75.00 by Alumni Relations
2. Was comped two tickets for a total of \$50.00 by Alumni Relations
3. \$1.03 was credited to this charge in banner for overpayment on Dec. 12 credit card bill \$44.46

**Austin Peay State University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
8/13/2012	Reid Crawford	Consultant	\$ -	\$ -	\$ -	\$ 3,278	\$ 3,278	91000-74989
8/16/2012	Clarksville Country Club	Dues for July 2012	-	-	-	198	198	91000-74989
9/13/2013	Clarksville Country Club	Dues for August 2012	-	-	-	236	236	91000-74480
9/24/12	Reid Crawford	Consultant	-	-	-	3,278	3,278	91000-74989
10/3/12	Reid Crawford	Consultant	-	-	-	3,268	3,268	91000-74989
10/5/12	Clarksville Country Club	Dues for Sept. 2012	-	-	-	236	236	91000-74480
11/8/12	Clarksville Country Club	Dues for October 2012	-	-	-	261	261	91000-74480
11/30/13	Tim Hall	reimburse for Archwood Christmas Decorations	-	-	-	87	87	91000-74989
12/3/12	Reid Crawford	Consultant	-	-	-	3,115	3,115	91000-74989
12/13/12	Clarksville Country Club	Dues for Nov. 2012	-	-	-	236	236	91000-74480
1/14/13	Clarksville Country Club	Dues for December 2012	-	-	-	236	236	91000-74480
2/8/13	Clarksville Country Club	Dues for Janaury 2013	-	-	-	161	161	91000-74480
2/11/13	Tim Hall	reimburse books	-	-	-	32	32	91000-74989
3/14/13	Tim Hall	reimburse for two lamps	-	-	198	-	198	34043-74510
3/12/13	Clarksville Country Club	Dues for Feburary 2013	-	-	-	198	198	91000-74480
3/25/13	Mansfield Chevrolet	vehicle	-	-	35,540	-	35,540	34019-78120
4/9/13	Clarksville Country Club	Dues for March 2013	-	-	-	198	198	91000-74480
5/8/13	Clarksville Country Club	Dues for April 2013	-	-	-	198	198	91000-74480
6/12/13	Clarksville Country Club	Dues for May 2013	-	-	-	198	198	91000-74480
6/25/13	Reid Crawford	Jan Consultant	-	-	-	3,160	3,160	91000-74989
6/19/13	Reid Crawford	March Consultant	-	-	-	3,220	3,220	91000-74989
6/25/19	Reid Crawford	May Consultant	-	-	-	3,196	3,196	91000-74989
6/26/13	Hopkinsville Christian Co.Chamber of Commerce	Annual Membership Dues	-	-	-	170	170	91000-74480
6/30/13	Clarksville Country Club	Dues for June 2013	-	-	-	198	198	91000-74480
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,738</b>	<b>\$ 25,355</b>	<b>\$ 61,093</b>	

**East Tennessee State University**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2012 to July 31, 2013**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 350,801	\$ -	\$ -	\$ -	\$ -	\$ 350,801
Travel	A	17,973	-	4,316	-	-	22,289
Business Meals and Hospitality	B	37,530	27,025	-	-	-	64,555
Other Expenses	C	18,992	13,435	121,503	-	269,434	423,364
Discretionary Allowance		5,000	-	-	-	-	5,000
Other Allowances		9,960	-	-	-	-	9,960
		<u>440,256</u>	<u>40,460</u>	<u>125,819</u>	<u>-</u>	<u>269,434</u>	<u>875,969</u>
<b>President's Office:</b>							
Salary and Benefits (5.5 FTE)		261,283	-	-	-	-	261,283
Travel		29,223	-	-	-	-	29,223
Other Expenses		326,409	24,944	-	-	-	351,353
		<u>616,915</u>	<u>24,944</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>641,859</u>
<b>Total Expenses</b>		<u><b>\$ 1,057,171</b></u>	<u><b>\$ 65,404</b></u>	<u><b>\$ 125,819</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 269,434</b></u>	<u><b>\$ 1,517,829</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances for vehicle expense and cell phone expense.

**Housing** - The President is provided the use of a residence.

**Athletic Tickets** - The President is provided tickets to university athletic events. The face value of the tickets for this period was \$240, which is recorded in the expenses of Athletics

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

*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. The 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.*

**East Tennessee State University**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to July 31, 2013**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
7/15/2012	7/18/2012	7/30/2012	Harrisonburg, VA / Washington DC	Visit JMU/Congressional Offices/Alumni Events	\$ 58	\$ 656	\$ 230	\$ 87	\$ 1,031	\$ -	\$ -	\$ -	\$ 1,031	E11000-73220
7/24/2012	7/25/2012	8/30/2012	Washington DC	ARC Summit	40	-	107	-	147	-	-	-	147	E11000-73220
7/30/2012	8/4/2012	8/31/2012	Lake Geneva, WI*	AASCU 2012 New President's Academy	328	1,161	97	121	1,706	-	-	-	1,706	E11000-73210
8/13/2012	8/14/2012	8/31/2012	Chattanooga, TN	Meeting with Alumni, TBR Regent Griscom, former UT-C Chancellor Fred Obear	-	110	69	16	195	-	-	-	195	E11000-73120
8/20/2012	8/21/2012	8/31/2012	Nashville, TN	TBR President's Meeting	-	126	99	34	259	-	-	-	259	E11000-73120
9/19/2012	9/21/2012	11/13/2012	Cleveland, TN	Meeting with Alumni	-	177	35	-	211	-	-	-	211	E11000-73120
9/27/2012	10/1/2012	11/13/2012	Atlanta, GA	Meeting with Alumni	-	617	252	100	969	-	-	-	969	E11000-73220
10/3/2012	10/4/2012	11/13/2012	Nashville, TN	Meeting with Governor Haslam	-	126	99	20	244	-	-	-	244	E11000-73120
10/14/2012	10/15/2012	2/27/2013	Blacksburg, VA	Tour/Meet with staff at Virginia Tech	-	102	69	-	171	-	-	-	171	E11000-73220
11/4/2012	11/5/2012	3/8/2013	Atlanta, GA	A-Sun President's Meeting	-	153	84	-	237	-	-	-	237	E11000-73220
11/6/2012	11/7/2012	12/14/2012	Nashville, TN	TBR President's Meeting	-	126	99	20	245	-	-	-	245	E11000-73120
12/8/2012	12/11/2012	10/4/2012	Dallas, TX	Annual SACS meeting	575	-	-	-	575	-	-	-	575	E11000-73221
12/11/2012	12/13/2012	1/9/2013	Nashville, TN	TBR Meeting	-	252	131	44	426	-	-	-	426	E11000-73120
12/17/2012	12/25/2012	3/13/2013	Honolulu, HI	ETSU Diamond Head Classic Men's Basketball	1,780	2,081	604	131	2,515	-	2,081	-	4,595	E11000-73220
1/18/2013	1/19/2013	2/27/2013	Kennesaw, Ga	Alumni Event	-	87	84	-	171	-	-	-	171	E11000-73220
1/27/2013	1/29/2013	2/27/2013	Nashville, TN	TBR Meeting	-	252	165	44	460	-	-	-	460	E11000-73120
2/4/2013	2/5/2013	2/27/2013	Nashville, TN	TBR President's Meeting	-	128	99	20	247	-	-	-	247	E11000-73120
2/6/2013	2/7/2013	2/27/2013	Knoxville, TN	Alumni Event	-	101	69	-	170	-	-	-	170	E11000-73120
2/10/2013	2/13/2013	3/8/2013	Nashville, TN	Alumni Event	-	377	163	66	606	-	-	-	606	E11000-73120
2/18/2013	2/19/2013	3/8/2013	Chattanooga, TN	Alumni Event	-	110	35	-	145	-	-	-	145	E11000-73120
3/2/2013	3/6/2013	4/16/2013	Washington DC	ACE Annual Meeting	1,191	787	213	767	2,957	-	-	-	2,957	E11000-73210
3/27/2013	3/29/2013	5/3/2013	Franklin TN, Nashville TN	Alumni Event	-	277	155	22	454	-	-	-	454	E11000-73120
4/19/2013	4/20/2013	3/31/2013	Newburgh, NY	ROTC Competition	763	244	96	-	1,104	-	-	-	1,104	E11000-73211
4/22/2013	4/23/2013	5/3/2013	Nashville, TN	TBR Meeting	-	89	99	-	188	-	-	-	188	E11000-73120
5/20/2013	5/21/2013	5/30/2013	Nashville, TN	TBR Meeting	-	128	99	20	247	-	-	-	247	E11000-73120
5/29/2013	6/9/2013	6/20/2013	Rome, Italy	Visit with International Classes from ETSU	1,477	-	817	-	2,294	-	2,235	-	4,529	E11000-73210
<b>Total Travel Expenses for the President</b>					<b>\$ 6,213</b>	<b>\$ 8,266</b>	<b>\$ 4,065</b>	<b>\$ 1,510</b>	<b>\$ 17,973</b>	<b>\$ -</b>	<b>\$ 4,316</b>	<b>\$ -</b>	<b>\$ 22,289</b>	

\* Airfare (\$561.70) and Registration (\$1,900) was pre-paid and reflected on President's Report for Period July 1, 2011 - June 30, 2012.

East Tennessee State University  
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited  
For the Period July 1, 2012 to July 31, 2013

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					
3/31/2012	8/1/2012	Matthew S. Brickey	Easter Egg Hunt**	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 50			F115320-74440
3/31/2012	8/1/2012	Hongni Wu	Easter Egg Hunt**	-	50	-	-	-	50			F115320-74440
3/31/2012	8/1/2012	Hanbo Ma	Easter Egg Hunt**	-	50	-	-	-	50			F115320-74440
3/31/2012	8/1/2012	Xinshuang Jim	Easter Egg Hunt**	-	50	-	-	-	50			F115320-74440
			<b>Subtotal</b>	-	<b>200</b>	-	-	-	<b>200</b>	500	\$ 0.40	
4/4/2012	12/11/2012	American Screen Designs	Wellapalooza**	400	-	-	-	-	400	100	\$ 4.00	E11010-74982
7/14/2012	7/24/2012	Dr. Brian Noland	Dinner to discuss Athletics and BASA	51	-	-	-	-	51	2	\$ 25.27	E14020-74552
7/16/2012	7/24/2012	Dr. Brian Noland	Partnership with the community and local legislators	244	-	-	-	-	244	7	\$ 34.84	E14020-74552
8/6/2012	9/26/2012	Aramark	Administrative Staff Retreat	290	-	-	-	-	290	12	\$ 24.13	E-11000-74551
8/7/2012	9/26/2012	Aramark	TVC Kickoff Meeting	50	-	-	-	-	50	30	\$ 1.67	E14020-74551
8/8/2012	8/16/2012	Centre at Millennium Park	Johnson City Chamber Breakfast	3,064	-	-	-	-	3,064	200	\$ 15.32	E14020-74552
8/8/2012	8/23/2012	Dr. Brian Noland	Sevierville, TN alumni discussion	-	51	-	-	-	51	3	\$ 17.00	F115300-74552
Various	8/29/2012	Patricia G Holland	Restock of supplies at Shelbridge	-	82	-	-	-	82	N/A	N/A	F115300-74983
8/9/2012	8/6/2012	Sabre Printers	Garage Groundbreaking Ceremony	523	-	-	-	-	523			E14010-74140
8/9/2012	8/9/2012	The Sign Factory Inc	Garage Groundbreaking Ceremony	438	-	-	-	-	438			E14010-74490
8/9/2012	8/13/2012	Sir Speedy	Garage Groundbreaking Ceremony	92	-	-	-	-	92			E14020-74140
8/9/2012	8/29/2012	Postage	Garage Groundbreaking Ceremony	215	-	-	-	-	215			E14020-74230
8/9/2012	8/20/2012	Aramark	Garage Groundbreaking Ceremony	423	-	-	-	-	423			E14020-74551
8/9/2012	8/20/2012	Aramark	Garage Groundbreaking Ceremony	607	-	-	-	-	607			E14020-74551
8/9/2012	8/14/2012	Balloon-A-Tics	Garage Groundbreaking Ceremony	96	-	-	-	-	96			E14020-74490
8/9/2012	8/14/2012	East Tenn Rent-Alls Inc	Garage Groundbreaking Ceremony	700	-	-	-	-	700			E14020-74639
8/9/2012	8/14/2012	The Great Smoky Mountain Bluegrass	Garage Groundbreaking Ceremony	400	-	-	-	-	400			E14020-74982
			<b>Subtotal</b>	<b>3,493</b>	-	-	-	-	<b>3,493</b>	<b>100</b>	\$ 34.93	
8/10/2012	8/16/2012	Dr. Brian Noland	Lunch with Col. Scott Jeffries	-	22	-	-	-	22	2	\$ 11.00	F115300-74552
8/20/2012	8/31/2012	Kroger	Roan Scholar dinner	-	21	-	-	-	21			F115300-74570
8/20/2012	11/30/2012	Aramark	Roan Scholar dinner	1,680	-	-	-	-	1,680			E14020-74551
			<b>Subtotal</b>	<b>1,680</b>	<b>21</b>	-	-	-	<b>1,701</b>	75	\$ 22.68	
8/20/2012	8/22/2012	Dr. Brian Noland	Dinner with Paul Montgomery	30	-	-	-	-	30	2	\$ 14.88	E14020-74552
8/21/2012	8/22/2012	Dr. Brian Noland	Dinner with Gordon Ball and Coach Bartow	133	-	-	-	-	133	3	\$ 44.39	E14020-74552
8/21/2012	8/22/2012	Dr. Brian Noland	Breakfast with Regent Tom Griscom	31	-	-	-	-	31	2	\$ 15.61	E14020-74552
8/22/2012	11/30/2012	Aramark	Cookout for Athletic Coaches and Staff	750	-	-	-	-	750	60	\$ 12.50	E14020-74551
8/28/2012	9/30/2012	Kroger	Committee 125 Meeting	-	45	-	-	-	45			F115300-74570
8/28/2012	9/10/2012	Jeremy Ross	Committee 125 Meeting	40	-	-	-	-	40			E11020-74552
8/28/2012	11/13/2012	Aramark	Committee 125 Meeting	330	-	-	-	-	330			E11020-74551
8/29/2012	11/13/2012	Aramark	Committee 125 Meeting	123	-	-	-	-	123			E11020-74551
8/29/2012	11/13/2012	Aramark	Committee 125 Meeting	221	-	-	-	-	221			E11020-74551

East Tennessee State University  
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited  
For the Period July 1, 2012 to July 31, 2013

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>Subtotal</b>				<b>714</b>	<b>45</b>	-	-	-	<b>759</b>	20	\$ 37.96	
8/30/2012	9/30/2012	Kroger	New Faculty dinner	-	20	-	-	-	20			F-115300-74570
8/30/2012	11/30/2012	Aramark	New Faculty dinner	1,653	-	-	-	-	1,653			E14020-74551
<b>Subtotal</b>				<b>1,653</b>	<b>20</b>	-	-	-	<b>1,672</b>	55	\$ 30.41	
Various	9/5/2012	Aramark	Bottled water for guests	84	-	-	-	-	84	N/A	N/A	E14020-74551
9/13/2012	9/25/2012	Aramark	Employee Giving Lunch	382	-	-	-	-	382	70	\$ 5.45	E14010-74551
9/18/2012	9/30/2012	Kroger	SGA Luncheon	-	14	-	-	-	14			F115300-74570
9/18/2012	1/30/2013	Aramark	SGA Luncheon	98	-	-	-	-	98			E14010-74551
<b>Subtotal</b>				<b>98</b>	<b>14</b>	-	-	-	<b>111</b>	5	\$ 22.30	
9/20/2012	9/20/2012	Dr. Brian Noland	Breakfast with Gary Mabrey	13	-	-	-	-	13	2	\$ 6.55	E14020-74552
9/20/2012	9/30/2012	Kroger	Partners in Excellence meeting	-	21	-	-	-	21	40	\$ 0.53	F115300-74570
10/2/2012	2/4/2013	Aramark	ETSU 125 Task Force Meetings	55	-	-	-	-	55			E11020-74551
10/2/2012	2/4/2013	Aramark	ETSU 125 Task Force Meetings	62	-	-	-	-	62			E11020-74551
10/2/2012	2/4/2013	Aramark	ETSU 125 Task Force Meetings	55	-	-	-	-	55			E11020-74551
10/2/2012	2/4/2013	Aramark	ETSU 125 Task Force Meetings	55	-	-	-	-	55			E11020-74551
10/3/2012	2/4/2013	Aramark	ETSU 125 Task Force Meetings	55	-	-	-	-	55			E11020-74551
<b>Subtotal</b>				<b>280</b>	-	-	-	-	<b>280</b>	100	\$ 2.80	
10/13/2012	12/12/2012	Aramark	President's Classroom	439	-	-	-	-	439	50	\$ 8.79	E14020-74551
10/16/2012	12/6/2012	Trisha C. Harrison	President's Classroom	-	126	-	-	-	126			F115320-74599
10/16/2012	12/6/2012	Aramark	President's Classroom	756	-	-	-	-	756			E14020-74551
<b>Subtotal</b>				<b>756</b>	<b>126</b>	-	-	-	<b>882</b>	50	\$ 17.63	
10/17/2012	10/19/2012	Dr. Brian Noland	Meeting with General Shale Brick Staff to support ETSU	49	-	-	-	-	49	4	\$ 12.20	E14020-74552
10/18/2012	10/19/2012	Dr. Brian Noland	Meeting with Pete Peterson and City Adm staff concerning ETSU and Johnson City	219	-	-	-	-	219	6	\$ 36.56	E14020-74552
10/19/2012	10/19/2012	Dr. Brian Noland	Meeting with Mayor Banyas concerning ETSU and Johnson City	23	-	-	-	-	23	2	\$ 11.26	E14020-74552
10/25/2012	10/25/2012	Dr. Brian Noland	Meeting with Jeremy Ross, Andrew Massimillia and guest concerning ETSU support	60	-	-	-	-	60	4	\$ 15.08	E14020-74552
10/30/2012	3/25/2013	American Calendar Co	Women's Health and Wellness Expo	179	-	-	-	-	179			E11010-74490
10/30/2012	11/7/2012	Aramark	Women's Health and Wellness Expo	400	-	-	-	-	400			E11010-74551
<b>Subtotal</b>				<b>579</b>	-	-	-	-	<b>579</b>	100	\$ 5.79	
Various	10/31/2012	One Stop Wine & Liquors	Restock of supplies at Shelbridge	-	221	-	-	-	221	N/A	N/A	F115300-74983
11/12/2012	11/30/2012	Gsma Estore	President's Roundtable	-	143	-	-	-	143	10	\$ 14.30	F115320-74570

**East Tennessee State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to July 31, 2013**

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					
11/12/2012	11/28/2012	Aramark	Employers Roundtable	90	-	-	-	-	90	20	\$ 4.50	E14020-74551
11/13/2012	11/28/2012	Aramark	President's Roundtable	192	-	-	-	-	192	11	\$ 17.48	E14020-74551
11/15/2012	11/15/2012	Dr. Brian Noland	Meeting with William Arnold TBR concerning University Business	44	-	-	-	-	44	2	\$ 22.06	E14020-74552
11/26/2012	11/30/2012	Celebrate	Winter Gathering	-	153	-	-	-	153			F115320-74570
11/26/2012	11/30/2012	Walmart	Winter Gathering	-	122	-	-	-	122			F115320-74570
11/26/2012	3/6/2013	Aramark	Winter Gathering	-	3,497	-	-	-	3,497			F115320-74551
			<b>Subtotal</b>	<b>-</b>	<b>3,772</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,772</b>	<b>600</b>	<b>\$ 6.29</b>	
11/27/2012	12/14/2012	Dr. Brian Noland	Dinner with Gary Malory	57	-	-	-	-	57	2	\$ 28.43	E14020-74552
11/28/2012	12/14/2012	Dr. Brian Noland	SACS entry dinner	-	71	-	-	-	71	9	\$ 7.89	F115300-74552
12/3/2012	2/20/2013	Aramark	Meeting with employers of ETSU Students	90	-	-	-	-	90	20	\$ 4.50	E14020-74551
12/4/2012	12/14/2012	Dr. Brian Noland	Committee 125 Dinner	-	164	-	-	-	164	21	\$ 7.81	F115300-74552
12/5/2012	12/20/2012	Centre at Millennium Park	Committee 125 Meeting	1,440	-	-	-	-	1,440	32	\$ 45.00	E11020-74552
12/9/2012	12/31/2012	Kroger	Tennessee Valley Corridor Reception	-	43	-	-	-	43			F115300-74570
12/9/2012	1/2/2013	Aramark	Tennessee Valley Corridor Reception	1,090	-	-	-	-	1,090			E14020-74551
			<b>Subtotal</b>	<b>1,090</b>	<b>43</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,133</b>	<b>50</b>	<b>\$ 22.66</b>	
12/13/2012	12/14/2012	Dr. Brian Noland	Meeting with Dave Mullins concerning athletics	68	-	-	-	-	68	2	\$ 34.15	E11000-74552
12/14/2012	12/31/2012	Kroger	Foundation Dinner	-	6	-	-	-	6			F115300-74570
12/14/2012	1/4/2013	Aramark	Foundation Dinner	-	828	-	-	-	828			F115300-74551
12/14/2012	5/13/2013	Tisha C Harrison	Foundation Dinner	-	55	-	-	-	55			F115320-74599
			<b>Subtotal</b>	<b>-</b>	<b>889</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>889</b>	<b>36</b>	<b>\$ 24.69</b>	
12/14/2012	12/14/2012	Dr. Brian Noland	Lunch with Roger Kennedy concerning athletic issues	24	-	-	-	-	24	2	\$ 11.81	E14020-74552
12/15/2012	12/31/2012	Kroger	Senior staff and guest reception	-	6	-	-	-	6			F115300-74570
12/15/2012	1/17/2013	Aramark	Senior staff and guest reception	-	812	-	-	-	812			F115300-74551
			<b>Subtotal</b>	<b>-</b>	<b>818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>818</b>	<b>40</b>	<b>\$ 20.45</b>	
12/15/2012	1/4/2013	Aramark	Lunch for Commencement Workers	1,440	-	-	-	-	1,440	160	\$ 9.00	E14010-74551
12/15/2012	1/4/2013	Aramark	Lunch for Commencement Participants	504	-	-	-	-	504	25	\$ 20.15	E14020-74551
Various	12/31/2012	One Stop Wine & Liquors	Restock of supplies at Shelbridge	-	517	-	-	-	517	N/A		F115300-74983
Various	12/31/2012	One Stop Wine & Liquors	Restock of supplies at Shelbridge	-	85	-	-	-	85	N/A		F115300-74983
1/7/2013	2/20/2013	Aramark	Meeting with employers of ETSU Students	90	-	-	-	-	90	20	\$ 4.50	E14020-74551
1/8/2013	1/31/2013	Kroger	Meeting to discuss upcoming SACS Site Visit	-	14	-	-	-	14			F115300-74570

East Tennessee State University  
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited  
For the Period July 1, 2012 to July 31, 2013

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					
1/8/2013	1/24/2013	Aramark	Meeting to discuss upcoming SACS Site Visit	250	-	-	-	-	250			E14020-74551
			<b>Subtotal</b>	<b>250</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>264</b>	11	\$ 24.00	
1/29/2013	2/21/2013	Dr. Brian Noland	Athletic Issues Dinner	-	187	-	-	-	187	3	\$ 62.33	F115320-74552
2/3/2013	2/28/2013	Kroger	University update and legislative priority discussion	-	33	-	-	-	33			F115300-74570
2/3/2013	2/15/2013	Aramark	University update and legislative priority discussion	856	-	-	-	-	856			E14020-74551
			<b>Subtotal</b>	<b>856</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>889</b>	36	\$ 24.70	
2/4/2013	2/19/2013	Aramark	Meeting with employers of ETSU Students	90	-	-	-	-	90	20	\$ 4.50	E14020-74551
2/11/2013	3/5/2013	A Dream Come True Events and Catering	ETSU college showcase at the state capital	-	5,124	-	-	-	5,124	200	\$ 25.62	F115300-74552
2/14/2013	2/25/2013	The Sign Factory Inc	Arts Initiative Announcement	190	-	-	-	-	190			E14010-74490
2/14/2013	2/18/2013	The Sign Factory Inc	Arts Initiative Announcement	774	-	-	-	-	774			E14010-74982
2/14/2013	2/13/2013	Signature Strings	Arts Initiative Announcement	500	-	-	-	-	500			E14010-74982
2/14/2013	2/22/2013	Centre at Millennium Park	Arts Initiative Announcement	1,332	-	-	-	-	1,332			E14010-74982
			<b>Subtotal</b>	<b>2,796</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,796</b>	300	\$ 9.32	
2/20/2013	2/28/2013	Kroger	Faculty senate executive committee meeting	-	23	-	-	-	23			F115300-74570
2/20/2013	3/13/2013	Aramark	Faculty senate executive committee meeting	-	569	-	-	-	569			F115320-74551
2/20/2013	4/22/2013	Chocolate Elegance LLC	Faculty senate executive committee meeting	-	70	-	-	-	70			F115320-74552
			<b>Subtotal</b>	<b>-</b>	<b>662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>662</b>	20	\$ 33.10	
2/22/2013	2/28/2013	Kroger	Souper Bowl receptions	-	23	-	-	-	23	38	\$ 0.61	F115300-74570
2/27/2013	3/12/2013	Centre at Millennium Park	Town Hall Meeting	1,516	-	-	-	-	1,516	100	\$ 15.16	E11020-74552
2/28/2013	3/12/2013	Aramark	Performing Arts Project	100	-	-	-	-	100	11	\$ 9.08	E11000-74551
3/18/2013	3/28/2013	Aramark	Spring Wellness Reception	137	-	-	-	-	137	30	\$ 4.56	E11010-74551
2/26/2013	4/22/2013	Chocolate Elegance LLC	SACS dinner	-	35	-	-	-	35			F115320-74552
2/26/2013	5/13/2013	Tisha C Harrison	SACS dinner	-	20	-	-	-	20			F115320-74599
			<b>Subtotal</b>	<b>-</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55</b>	10	\$ 5.50	
3/23/2013	3/31/2013	Sunnybunnyeastereggs	Easter egg hunt	-	651	-	-	-	651			F115300-74570
3/23/2013	3/31/2013	Capteevation	Easter egg hunt	-	348	-	-	-	348			F115300-74570
3/23/2013	3/31/2013	Dollartree	Easter egg hunt	-	12	-	-	-	12			F115300-74570
3/23/2013	3/31/2013	Michaels	Easter egg hunt	-	18	-	-	-	18			F115300-74570
3/23/2013	3/31/2013	Oriental Trading Co	Easter egg hunt	-	69	-	-	-	69			F115300-74570
3/23/2013	3/31/2013	Cumberland Marketing	Easter egg hunt	-	35	-	-	-	35			F115320-74982
3/23/2013	3/31/2013	Cumberland Marketing	Easter egg hunt	-	387	-	-	-	387			F115320-74982

**East Tennessee State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to July 31, 2013**

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					
3/23/2013	3/31/2013	Cumberland Marketing	Easter egg hunt	-	4,900	-	-	-	4,900			F115320-74982
3/23/2013	4/2/2013	Celebrate Rentals	Easter egg hunt	-	150	-	-	-	150			F115320-74639
3/23/2013	4/2/2013	Campus Chalet Embroidery	Easter egg hunt	-	225	-	-	-	225			F115320-74982
3/23/2013	4/3/2013	ARAMARK Services Inc	Easter egg hunt	-	2,490	-	-	-	2,490			F115320-74551
3/23/2013	4/22/2013	Johnson City Transit Sytem	Easter egg hunt	-	400	-	-	-	400			F115320-74490
3/23/2013	4/23/2013	Waste Management of Tricities	Easter egg hunt	-	483	-	-	-	483			F115320-74982
			<b>Subtotal</b>	-	10,168	-	-	-	10,168	500	\$ 20.34	
		Transfer to African American Studies										
3/25/2013	4/30/2013	Standard Printing and Creative	Commemorative Dinner	-	75	-	-	-	75	3	\$ 25.00	F115300-82315
3/25/2013	3/25/2013	Standard Printing and Creative	Fountain Dedication	330	-	-	-	-	330			E14020-74140
3/25/2013	3/20/2013	Postage	Fountain Dedication	126	-	-	-	-	126			E14020-74230
3/25/2013	4/3/2013	Aramark	Fountain Dedication	426	-	-	-	-	426			E14020-74551
3/25/2013	5/14/2013	The Sign Factory	Fountain Dedication	105	-	-	-	-	105			E14020-74140
3/25/2013	5/23/2013	Axis Security	Fountain Dedication	68	-	-	-	-	68			E14020-74490
3/25/2013	5/28/2013	Standard Printing And Creative	Fountain Dedication	210	-	-	-	-	210			E14020-74140
			<b>Subtotal</b>	<b>1,265</b>	-	-	-	-	<b>1,265</b>	450	\$ 2.81	
Various	4/2/2013	Campus Chalet Embroidery	"Peel & Stick Bucky" patches for future occasions	-	900	-	-	-	900	2000	\$ 0.45	F115320-74982
3/26/2013	4/3/2013	Aramark	Performing Arts Steering Committee	138	-	-	-	-	138	20	\$ 6.90	E14020-74552
4/3/2013	4/3/2013	Aramark	Vision 125	263	-	-	-	-	263	25	\$ 10.52	E11020-74551
Various	4/22/2013	Chocolate Elegance LLC	Gourmet Pretzel Rods for future occasions	-	157	-	-	-	157	45	\$ 3.50	F115320-74552
4/3/2013	4/24/2013	Aramark	Wellapalooza	239	-	-	-	-	239	50	\$ 4.78	E11010-74551
4/3/2013	5/23/2013	Axis Security	Street Dedication	54	-	-	-	-	54			E14020-74490
4/3/2013	4/24/2013	Aramark	Street Dedication	595	-	-	-	-	595			E14020-74551
			<b>Subtotal</b>	<b>649</b>	-	-	-	-	<b>649</b>	49	\$ 13.24	
4/11/2013	5/6/2013	Aramark	Presidents Pride Day	687	-	-	-	-	687	60	\$ 11.45	E14020-74551
4/24/2013	5/17/2013	Aramark	Vision 125/NAPA	141	-	-	-	-	141	7	\$ 20.11	E11020-74551
4/22/2013	5/29/2013	Aramark	Roan Scholars Dinner	2,280	-	-	-	-	2,280	100	\$ 22.80	E14020-74551
4/23/2013	4/30/2013	Transfer to ETSU Bluegrass and Country Music	TN Arts Council Awards Ceremony	-	1,220	-	-	-	1,220	7	\$ 174.29	F115300-82315
4/26/2013	5/17/2013	Aramark	Spring Gathering	836	-	-	-	-	836			E14010-74551
4/26/2013	5/9/2013	Balloon-A-Tics	Spring Gathering	202	-	-	-	-	202			E14010-74551
			<b>Subtotal</b>	<b>1,038</b>	-	-	-	-	<b>1,038</b>	750	\$ 1.38	
4/30/2013	5/17/2013	Aramark	Wellness Committee Ceremony	137	-	-	-	-	137	35	\$ 3.92	E11010-74551
4/30/2013	5/17/2013	Aramark	Cookout for DCHS	-	510	-	-	-	510	40	\$ 12.75	F115320-74551
5/3/2013	5/23/2013	ETSU Natural History Museum	Fossil site visit for Camp Creek Elementary Students	-	135	-	-	-	135	27	\$ 5.00	F115300-4982

East Tennessee State University  
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited  
For the Period July 1, 2012 to July 31, 2013

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					
5/3/2013	5/24/2013	Aramark	Fossil site visit for Camp Creek Elementary Students	-	200	-	-	-	200	40	\$ 5.00	F115300-4551
5/3/2013	6/17/2013	Camp Creek Elementary	Fossil site visit for Camp Creek Elementary Students	-	121	-	-	-	121	32	\$ 3.78	F115300-73900
			<b>Subtotal</b>	-	456	-	-	-	456			
5/9/2013	6/4/2013	Aramark	Distinguished Faculty Roundtable	663	-	-	-	-	663	35	\$ 18.95	E11020-74551
5/11/2013	6/4/2013	Aramark	Lunch for Commencement Workers	1,380	-	-	-	-	1,380	150	\$ 9.20	E14010-74551
			Luncheon for Commencement Platform Participants	513	-	-	-	-	513	25	\$ 20.50	E14020-74551
5/13/2013	6/4/2013	Aramark	Discussion of Performing Arts Projec	183	-	-	-	-	183	10	\$ 18.32	E14010-74551
5/14/2013	5/23/2013	William Macmorran	Special Commencement Ceremony	250	-	-	-	-	250			E14020-74490
5/14/2013	6/4/2013	Aramark	Special Commencement Ceremony	470	-	-	-	-	470			E14020-74551
			<b>Subtotal</b>	720	-	-	-	-	720	100	\$ 7.20	
5/15/2013	6/7/2013	Aramark	Performing Arts Steering Committee	123	-	-	-	-	123	25	\$ 4.90	E14010-74551
5/22/2013	6/25/2013	Aramark	VIP Meeting Lunch	255	-	-	-	-	255	15	\$ 17.00	E14020-74551
			Dinner with Roger Kennedy and Dr. Manahan	-	116	-	-	-	116	3	\$ 38.67	F115300-74552
6/24/2013	6/30/2013	Dr. Brian Noland		-	-	-	-	-	-			
6/27/2013	6/30/2013	Aramark	Deans Retreat	421	-	-	-	-	421	19	\$ 22.17	E14020-74551
				<u>\$ 37,530</u>	<u>\$ 27,025</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,555</u>			

\*\*Event occurred in prior year. Associated costs were reflected on prior year President's Report

**East Tennessee State University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to July 31, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/30/12	State of Tennessee	Engineering evaluation services of Shelbridge	\$ -	\$ 4,092	\$ -	\$ -	\$ -	\$ 4,092	
8/23/12	Workspace Interiors	Furniture for Presidents Office	6,893	-	-	-	-	6,893	F115320-74490
9/18/12	Sabre Printers	Business cards for Mrs. Noland	-	22	-	-	-	22	E11000-74580
9/19/12	Jostens	Alteration of Dr. Noland's regalia	-	21	-	-	-	21	F115320-74140
10/11/12	Dr. Brian Noland	Purchase of cell phone	250	-	-	-	-	250	F115320-74982
11/1/12	Preston Construction	Painting & repair work at Shelbridge	-	6,260	-	-	-	6,260	E11000-74292
12/6/12	Tisha C Harrison	Christmas decorations for Shelbridge	-	76	-	-	-	76	F115320-74490
12/21/12	James J Powell (donor)	Furnishings for Shelbridge	-	-	-	-	165,281	165,281	F115320-74599
12/21/12	James J Powell (donor)	Steinway semi-concert grand piano	-	-	-	-	87,500	87,500	F205770-74981
1/10/13	Tennessee Florist Supply Inc	Artificial tree and flowers	-	573	-	-	-	573	F205770-74981
1/11/13	Brian E Noland (donor)	Furnishings for Shelbridge	-	-	-	-	16,588	16,588	F115320-74982
1/11/13	Peggy R Fox (donor)	Furnishings for Shelbridge	-	-	-	-	65	65	F205770-74981
2/20/13	Preston Construction	Renovation of President's Office	-	-	94,802	-	-	94,802	F115320-74982
2/20/13	E Luke Green	Renovation of President's Office	-	-	2,626	-	-	2,626	E914070-74490
2/22/13	Workspace Interiors	Furniture/Kitchenette for President's Office	-	-	23,849	-	-	23,849	E914070-74490
3/1/13	Tele-Optics	Network Drops	-	-	226	-	-	226	E914070-74490
2/27/13	Collegiate Tartan Apparel LLC	Fabric for table bunting, tree skirt, etc.	-	267	-	-	-	267	F115320-74982
5/21/13	ETSU Physical Plant Work Order	Bookcase and Cornice Boards	-	2,124	-	-	-	2,124	F115320-74982
5/30/13	Sabre Printers	Business cards for Dr. Noland	45	-	-	-	-	45	F115320-74982
6/24/13	Workspace Interiors	Furniture for Presidents Office	11,803	-	-	-	-	11,803	E11000-74490
<b>Total Other Operating Expenses for the President</b>			<b>\$ 18,992</b>	<b>\$ 13,435</b>	<b>\$ 121,503</b>	<b>\$ -</b>	<b>\$ 269,434</b>	<b>\$ 423,364</b>	

**MIDDLE TENNESSEE STATE UNIVERSITY  
REVIEW OF PRESIDENT'S EXPENSES  
JULY 1, 2012 – JUNE 30, 2013**

**October 24, 2013**

**REPORT ON AUDIT**



**East Tennessee State University**

Department of Internal Audit • Box 70566 • Johnson City, Tennessee 37614-1707 • (423) 439-5356 • Fax: (423) 439-5622  
www.etsu.edu

October 24, 2013

Mr. Tom Griscom, Audit Committee Chair  
Tennessee Board of Regents  
1415 Murfreesboro Road  
Nashville, Tennessee 37217

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Middle Tennessee State University for the fiscal year July 1, 2012 to June 30, 2013, as required by Tennessee Code Annotated, Title 49, Chapter 7. The audit included all accounts under the direct budgetary control of the president and expenses funded by institutional funds, foundation funds or external sources.

The objectives of the audit were to determine compliance with Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses incurred by, at the direction of or for the benefit of the president regardless of the funding source. 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.

This report contains no findings or observations.

We appreciate the courtesy and cooperation of Middle Tennessee State University personnel during the review. Please contact me at (423) 439-6155, should you have any questions regarding this audit.

Sincerely,

A handwritten signature in cursive script that reads "Rebecca Lewis".

Rebecca Lewis, CPA  
East Tennessee State University

CC: Dr. Sidney McPhee  
Mr. John Cothorn  
Ms. Brenda Burkhart

**Middle Tennessee State University**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2012 – June 30, 2013**

<b>President</b>	Dr. Sidney McPhee	<b>Auditor</b>	Becky Lewis and Martha Stirling, ETSU																																																																										
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the President for the fiscal year ended June 30, 2013; to determine compliance with Tennessee Board of Regents and institutional policies regarding expenses; and to identify and report all expenses incurred 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 and expenses funded by institutional funds, foundation funds or external sources and any expenses made by, at the direction of, or for the benefit of the president during the fiscal year. 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 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, 2013. The use of allowances was not included in tests performed during the audit because they represent taxable income to the president.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Institutional</th> <th style="text-align: center;">Foundation</th> <th style="text-align: center;">External</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5"><b>President (1):</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$347,482</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$347,482</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$17,639</td> <td style="text-align: right;">\$185</td> <td style="text-align: right;">\$707</td> <td style="text-align: right;">\$18,531</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$3,056</td> <td style="text-align: right;">\$12,055</td> <td style="text-align: right;">\$38,393</td> <td style="text-align: right;">\$53,504</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$9,631</td> <td style="text-align: right;">\$3,977</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$13,608</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$5,000</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$5,000</td> </tr> <tr> <td>Other Allowances (Cell Phone)</td> <td style="text-align: right;">\$1,768</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$1,768</td> </tr> <tr> <td colspan="5"><b>President's Office (2):</b></td> </tr> <tr> <td>Salary and Benefits (2.6 FTE)</td> <td style="text-align: right;">\$204,959</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$204,959</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$640</td> <td style="text-align: right;">\$138</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$778</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$50</td> <td style="text-align: right;">\$953</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$1,003</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$71,764</td> <td style="text-align: right;">\$17,255</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$89,019</td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right;"><b>\$661,989</b></td> <td style="text-align: right;"><b>\$34,563</b></td> <td style="text-align: right;"><b>\$39,100</b></td> <td style="text-align: right;"><b>\$735,652</b></td> </tr> </tbody> </table> <p>In addition, the following were provided to the president during the year. Any personal use value of the vehicle is reported to the president as taxable income.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Vehicle (Purchase Cost in FY 2010)</td> <td style="text-align: right;">\$28,080</td> </tr> </table> <p>The president was provided the use of a home by the university for the fiscal year ended June 30, 2013. Operating costs are not allocated to the president's accounts for the use of the home and were not included in the scope of this review.</p>						Institutional	Foundation	External	Total	<b>President (1):</b>					Salary and Benefits	\$347,482	\$0	\$0	\$347,482	Travel (Schedule A)	\$17,639	\$185	\$707	\$18,531	Business Meals and Hospitality (Schedule B)	\$3,056	\$12,055	\$38,393	\$53,504	Other Expenses (Schedule C)	\$9,631	\$3,977	\$0	\$13,608	Discretionary Allowance	\$5,000	\$0	\$0	\$5,000	Other Allowances (Cell Phone)	\$1,768	\$0	\$0	\$1,768	<b>President's Office (2):</b>					Salary and Benefits (2.6 FTE)	\$204,959	\$0	\$0	\$204,959	Travel	\$640	\$138	\$0	\$778	Business Meals and Hospitality	\$50	\$953	\$0	\$1,003	Other Expenses	\$71,764	\$17,255	\$0	\$89,019	<b>Total Expenses</b>	<b>\$661,989</b>	<b>\$34,563</b>	<b>\$39,100</b>	<b>\$735,652</b>	Vehicle (Purchase Cost in FY 2010)	\$28,080
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<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A																																																																										
<b>Conclusion</b>	The objectives of the audit of the expenses of the Office of the President for Middle Tennessee State University for the fiscal year July 1, 2012 through June 30, 2013 were achieved. The audit revealed no significant policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president's office.																																																																												

**Middle Tennessee State University  
Summary of the President's Expenses  
For the Period July 1, 2012 to June 30, 2013**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 347,482	\$ -	\$ -	\$ -	\$ -	\$ 347,482
Travel	A	13,303	-	4,336	185	707	18,531
Business Meals and Hospitality	B	3,020	11,975	36	80	38,393	53,504
Other Expenses	C	8,813	3,614	818	363	-	13,608
Discretionary Allowance		5,000	-	-	-	-	5,000
Other Allowances		1,768	-	-	-	-	1,768
		<u>\$ 379,386</u>	<u>\$ 15,589</u>	<u>\$ 5,190</u>	<u>\$ 628</u>	<u>\$ 39,100</u>	<u>\$ 439,893</u>
<b>President's Office:</b>							
Salary and Benefits (2.6 FTE)		204,959	-	-	-	-	204,959
Travel		640	138	-	-	-	778
Business Meals and Hospitality		50	953	-	-	-	1,003
Other Expenses		71,764	17,255	-	-	-	89,019
		<u>277,413</u>	<u>18,346</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>295,759</u>
<b>Total Expenses</b>		<u>\$ 656,799</u>	<u>\$ 33,935</u>	<u>\$ 5,190</u>	<u>\$ 628</u>	<u>\$ 39,100</u>	<u>\$ 735,652</u>

Middle Tennessee State University  
Travel Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

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			
6/6/12	8/9/12	n/a	China	Chinese Outreach & Collaboration / Lead group of local parents, teachers, and student for educational visit with our Chinese partner school / delivered a series of lectures at several large universities											
9/11/12	9/17/12	n/a	China	Northwest Normal University in Lanzhou - deliver speech and participate in the university's 110th anniversary											
9/20/12	9/21/12	9/26/12	Cleveland, TN	TBR Quarterly Meeting	-	81	23	-	104	-	-	-	-	104	260100 - 73210
9/25/12	9/26/12	10/2/12	Johnson City/Knoxville, TN	East TN Recruiting Trip	-	101	69	-	170	-	-	-	-	170	260100 - 73115
10/9/12	10/10/12	10/19/12	New Orleans, LA	Sunbelt Conference Meeting. University plane used.	820	121	-	-	121	-	820	-	-	941	260100 - 73215, 2-51100-75312
10/24/12	10/25/12	11/1/12	Memphis/Jackson, TN	West TN Recruiting Trip (University Plane used)	1,803	88	54	35	1,980	-	-	-	-	1,980	260100 - 73115; 260100 - 75312
11/17/12	11/21/12	1/15/13	Tampa/Orlando, FL	Men's Basketball (includes Mrs. McPhee)	798	422	88	-	-	-	1,220	88	-	1,308	251550;533070; 92872
11/30/12	12/1/12	1/8/13	Jonesboro, AK	MT football vs. Arkansas St.	-	102	62	-	-	-	102	62	-	164	251500; 92872
1/30/13	2/2/13	3/15/13	Miami/Boca Raton, FL	Women's Basketball	622	409	132	-	-	-	1,163	-	-	1,163	252100 - 73410
2/1/13	2/6/13	n/a	Bahamas	Atlantic College Graduation keynote speaker / meeting with Atlantic College president to discuss athletic conference affiliation and athletic issues											
2/5/13	2/7/13	2/21/13	Nashville, TN	AP Luncheon parking	-	-	-	30	30	-	-	-	-	30	260100 - 73115
2/10/13	2/12/13	2/21/13	Atlanta, GA	University CXO Summit	997	-	140	72	1,209	-	-	-	-	1,209	260100 - 73215
2/16/13	2/17/13	3/31/13	Memphis, TN	University Plane used for Bahama delegation. Travel to University of Memphis.	1,190	-	-	-	1,190	-	-	-	-	1,190	260100 - 75312
2/18/13	2/19/13	3/7/13	Indianapolis, IN	NCAA Working Group on Student-Athlete Well-Being meeting. University plane used.	1,473	-	225	-	991	-	-	-	707	1,698	260100 - 75312 & NCAA
3/7/13	3/11/13	3/27/13	Hot Springs, AK	Sunbelt Basketball Tournament	-	899	99	-	998	-	-	-	-	998	260100 - 73215
3/18/13	3/20/13	5/17/13	Dayton, OH	NCAA Men's Basketball - Dr. McPhee and guest	-	359	-	-	-	-	359	-	-	359	251552-73410; 533070-73410
3/22/13	3/25/13	6/4/13	Louisville, KY	NCAA Women's Basketball Tournament	-	528	144	-	-	-	672	-	-	672	252102-73410
4/4/13	4/9/13	4/15/13	Atlanta, GA	NCAA Final Four Basketball	342	1,624	292	-	2,223	-	-	35	-	2,258	260100 - 73215; 91020-73215
4/20/13	4/28/13	5/15/13	Italy, France, Spain, Monaco	Host of Alumni Cruise				2,987	2,987	-	-	-	-	2,987	260100 - 73255
5/4/13	5/4/13	6/27/13	Memphis, TN	University Plane for travel to funeral by Dr. and Mrs. McPhee, Chancellor and wife, and TBR staff	1,300	-	-	-	1,300	-	-	-	-	1,300	260100 - 75312
5/12/13	6/2/13	n/a	China	Chinese Outreach & Collaboration / delivered a series of lectures and extended research partnership with Chinese institutions											
6/6/13	6/16/13	n/a	Turkey	Coordinator for Society of Universal Dialogue Collaboration Visit / led a delegation of university administrators on educational and cultural visit											
<b>Total Travel Expenses for the President</b>					<b>9,345</b>	<b>4,734</b>	<b>1,328</b>	<b>3,124</b>	<b>13,303</b>	<b>-</b>	<b>4,336</b>	<b>185</b>	<b>707</b>	<b>18,531</b>	

Middle Tennessee State University  
Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

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					
8/8/12	8/8/12	Pepsi	Pepsi Products for President's Office	\$ -	\$ -	\$ -	\$ -	\$ 108	\$ 108	n/a	n/a	Vendor In-Kind
8/16/12	8/16/12	Aramark	Reception Representative from China Univ.	-	-	-	-	279	279	14	\$ 19.93	Vendor In-Kind
8/21/12	8/21/12	Aramark	Reception for Centennial Committee	-	-	-	-	750	750	50	\$ 15.00	Vendor In-Kind
8/25/12	8/25/12	Aramark	Murfreesboro City Schools Foundation Brunch	-	-	-	-	455	455	35	\$ 13.00	Vendor In-Kind
8/26/12	8/26/12	Aramark	Convocation Luncheon	-	-	-	-	1,197	1,197			Vendor In-Kind
8/26/12	9/6/12	Stewarts Special Events	Table Cloths for Convocation Luncheon	-	105	-	-	-	105			92377 - 74630
<b>Total Convocation Luncheon</b>									<b>1,302</b>	<b>60</b>	<b>\$ 21.70</b>	
8/26/12	8/26/12	Aramark	President's Fall 2012 Picnic	-	-	-	-	5,000	5,000	4,000	\$ 1.25	Vendor In-Kind
8/28/13	10/3/12	Frith Family Foods	Dinner with Recording Industry Executives	-	1,114	-	-	-	1,114	30	\$ 37.13	92377 - 77135
8/30/12	8/30/12	Aramark	Football: Food for President's Skysuite	-	-	-	-	1,257	1,257			Vendor In-Kind
8/30/12	8/28/12	Julie Chapman	Football: Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
8/30/12	9/18/12	Kroger (charged 8/29/12)	Football: Supplies for President's Skysuite	-	155	-	-	-	155			92377 - 77335
<b>Total Football MT vs. McNeese State</b>									<b>1,562</b>	<b>60</b>	<b>\$ 26.03</b>	
8/31/12	9/10/12	Stones River Country Club	Food Minimum IP	-	132	-	-	-	132	n/a	n/a	92377 - 74480
9/5/12	9/20/12	Sidney A. McPhee	Dinner Re: Capital Campaign	-	187	-	-	-	187	4	\$ 46.75	92377 - 77135
9/8/12	9/8/12	Aramark	Football: Food for President's Skysuite	-	-	-	-	1,257	1,257			Vendor In-Kind
9/8/12	9/6/12	Julie Chapman	Football: Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
9/8/12	9/18/12	Kroger (charged 9/8/12)	Football: Supplies for President's Skysuite	-	13	-	-	-	13			92377 - 77335
<b>Total Football MT vs. Florida Atlantic</b>									<b>1,420</b>	<b>60</b>	<b>\$ 23.67</b>	
9/19/12	9/19/12	Aramark	Food for SU Ribbon Cutting Ceremony	-	-	-	-	252	252			Vendor In-Kind
9/19/12	9/30/12	MTSU Parking Services	Driver for shuttle services	-	50	-	-	-	50			92377 - 75310
9/19/12	9/5/12	Engraving Awards & Gifts	Ceremonial Scissors for ribbon cutting	135	-	-	-	-	135			265740 - 74570
<b>Total Student Union Building Ribbon Cutting Ceremony</b>									<b>437</b>	<b>200</b>	<b>\$ 2.19</b>	
9/19/12	9/19/12	Aramark	Dames Club Reception	-	-	-	-	450	450			Vendor In-Kind
9/19/12	10/29/12	MTSU Event Coordination	Tables and Chairs for reception	120	-	-	-	-	120			265740 - 75310
9/19/12	9/30/12	MTSU Motor Pool	Micro bus for Dames Club	-	5	-	-	-	5			92377 - 73310
9/19/12	10/31/12	MTSU Parking Services	Attendant for Micro Bus	110	-	-	-	-	110			265740 - 75310
<b>Total Dames Club Reception</b>									<b>685</b>	<b>60</b>	<b>\$ 11.42</b>	
9/25/12	10/2/12	Sidney A. McPhee	Lunch Re: Student Recognition Initiative	-	40	-	-	-	40	3	\$ 13.33	92377 - 77135
10/6/12	10/6/12	Aramark	Football: Food for President's Skysuite	-	-	-	-	1,197	1,197			Vendor In-Kind
10/6/12	10/3/12	Julie Chapman	Football: Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
10/6/12	10/12/12	Kroger (charged 9/20/12)	Football: Supplies for President's Skysuite	-	95	-	-	-	95			92377 - 77335
10/6/12	10/12/12	Kroger (charged 10/5/12)	Football: Supplies for President's Skysuite	-	59	-	-	-	59			92377 - 77335
<b>Total Football MT vs. Louisiana-Monroe</b>									<b>1,501</b>	<b>60</b>	<b>\$ 25.02</b>	

Middle Tennessee State University  
Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/22/12	10/22/12	Aramark	Reception for Professor from India	-	-	-	-	85	85	10	\$ 8.50	
10/27/12	10/27/12	Aramark	Football: Food for President's Skysuite	-	-	-	-	1,319	1,319			Vendor In-Kind
10/27/12	10/25/12	Julie Chapman	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
10/27/12	11/21/12	Kroger (charged 10/27/12)	Football: Supplies for President's Skysuite	-	12	-	-	-	12			92377 - 77335
<b>Total Football MT vs. North Texas</b>									<b>1,481</b>	<b>60</b>	<b>\$ 24.68</b>	
10/28/12	10/28/12	Aramark	President's Dinner at President's Home	-	-	-	-	307	307	14	\$ 21.93	Vendor In-Kind
11/14/12	11/30/12	MTSU Parking Services	Attendant for Dames Club on 11/14/12	140	-	-	-	-	140	n/a	n/a	265740 - 75310
11/15/12	11/15/12	Pepsi	Pepsi Products for President's Office	-	-	-	-	128	128	n/a	n/a	Vendor In-Kind
11/16/12	2/11/13	Sidney A. McPhee	Dinner with potential donors	-	156	-	-	-	156	4	\$ 39.00	92377 - 77135
11/18/12	2/7/13	Sidney A. McPhee	Dinner Men's Basketball game (Tampa)	-	61	-	-	-	61	2	\$ 30.50	92377 - 77325
11/19/12	2/7/13	Sidney A. McPhee	Dinner Men's Basketball: MT vs. UCF	-	294	-	-	-	294	6	\$ 49.00	92377 - 77325
11/24/12	11/24/12	Aramark	Football: Food for President's Skysuite	-	-	-	-	1,257	1,257			Vendor In-Kind
11/24/12	11/15/12	Julie Chapman	Football: Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
11/24/12	12/21/12	Kroger (charged 11/23/11)	Football: Supplies for President's Skysuite	-	31	-	-	-	31			92377 - 77335
<b>Total Football MT vs. Troy</b>									<b>1,438</b>	<b>60</b>	<b>\$ 23.97</b>	
11/27/12	12/6/12	Stones River Country Club	Lunch with potential donor	-	28	-	-	-	28	2	\$ 14.00	92377 - 74480
11/28/12	12/6/12	Stones River Country Club	Lunch with local businessman	-	24	-	-	-	24	2	\$ 12.00	92377 - 74480
12/7/12	12/7/12	Aramark	Legislative Breakfast	-	-	-	-	194	194	15	\$ 12.93	Vendor In-Kind
12/11/12	12/11/12	Aramark	Food for Faculty/Staff Holiday Reception	-	-	-	-	2,250	2,250			Vendor In-Kind
12/11/12	12/31/12	MTSU Motor Pool	Shuttle for Faculty-Staff to reception	18	-	-	-	-	18			260100 - 75310
12/11/12	1/31/13	MTSU Parking Services	Driver for Shuttle	70	-	-	-	-	70			260100 - 75310
<b>Total Faculty/Staff Holiday Reception</b>									<b>2,338</b>	<b>300</b>	<b>\$ 7.79</b>	
12/12/12	12/12/12	Aramark	President's Breakfast Conference	-	-	-	-	48	48	6	\$ 8.00	Vendor In-Kind
12/12/12	12/12/12	Aramark	Food for Community Holiday Reception	-	-	-	-	2,850	2,850			Vendor In-Kind
12/12/12	12/17/12	Edward DeBoer	Supplies for Community Holiday Reception	-	48	-	-	-	48			92377 - 77325
12/12/12	12/10/12	Julie Chapman	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
12/12/12	1/31/13	MTSU Parking Services	Shuttle Services	84	-	-	-	-	84			260100 - 75310
12/12/12	1/29/13	Kroger (charged 12/12/12)	Supplies for Community Holiday Reception	-	45	-	-	-	45			92377 - 77335
<b>Total Community Holiday Reception</b>									<b>3,177</b>	<b>300</b>	<b>\$ 10.59</b>	
12/15/13	12/15/13	Aramark	President's Commencement Luncheon	-	-	-	-	958	958	48	\$ 19.96	
1/3/13	1/3/13	B. McNeels	Meal with Women's Basketball Team (& Mrs.	-	-	36	-	-	36	2	\$ 18.00	Vendor In-Kind 252100; 533021

Middle Tennessee State University  
Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

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					
1/13/13	2/7/13	Stones River Country Club	Meal with local businessman	-	70	-	-	-	70	2	\$ 35.00	92377 - 74480
2/1/13	2/7/13	Sidney A. McPhee	"Meet the President" with Alumni	-	48	-	-	-	48	1	\$ 48.00	92377 - 77325
2/2/13	2/7/13	Sidney A. McPhee	Dinner between Basketball games (FAU)	-	48	-	-	-	48	1	\$ 48.00	92377 - 77325
2/2/13	2/7/13	Sidney A. McPhee	Dinner after Basketball game (FAU)	-	48	-	-	-	48	1	\$ 48.00	92377 - 77325
2/8/13	3/21/13	The City Schools Foundation	Excellence in Education Celebration table sponsorship	-	2,500	-	-	-	2,500	6	\$ 312.50	92377 - 77520
2/8/13	2/8/13	Pepsi	Pepsi Products for President's Office	-	-	-	-	103	103	n/a		Vendor In-Kind
2/12/13	2/12/13	Aramark	Center for the Arts at President's Home	-	-	-	-	2,993	2,993			Vendor In-Kind
2/12/13	2/28/13	MTSU Motor Pool	Shuttle for President's guests	9	-	-	-	-	9			265740 - 73310
2/12/13	2/28/13	MTSU Parking Services	Shuttle driver for President's guests	76	-	-	-	-	76			265740 - 75310
<b>Total Center for the Arts</b>									<b>3,078</b>	<b>150</b>	<b>\$ 20.52</b>	
2/13/13	3/20/13	Vincent Windrow	Meals for College of the Bahamas Delegation	-	123	-	-	-	123	4	\$ 30.75	92377 - 77325
2/13/13	3/20/13	Vincent Windrow	Bahamas Delegation	-	28	-	-	-	28	1	\$ 28.00	92377 - 77325
2/14/13	2/14/13	Aramark	Working Breakfast with Bahamas Delegation	-	-	-	-	96	96	12	\$ 8.00	Vendor In-Kind
2/14/13	2/14/13	Aramark	Working Lunch with Bahamas Delegation	-	-	-	-	198	198	12	\$ 16.50	Vendor In-Kind
2/14/13	2/14/13	Aramark	Welcome Reception and Dinner (Bahamas)	-	-	-	-	307	307	14	\$ 21.93	Vendor In-Kind
2/15/12	2/15/12	Aramark	Working Breakfast with Bahamas Delegation	-	-	-	-	130	130	10	\$ 13.00	Vendor In-Kind
2/15/13	2/22/13	Sidney A. McPhee	Dinner with Bahamas Delegation	-	325	-	-	-	325	7	\$ 46.43	92377 - 77325
2/16/13	2/22/13	Sidney A. McPhee	Dinner with Bahamas Delegation	-	88	-	-	-	88	5	\$ 17.60	92377 - 77325
2/16/13	2/22/13	Sidney A. McPhee	Dinner with Bahamas Delegation	-	53	-	-	-	53	5	\$ 10.60	92377 - 77325
2/17/13	2/17/13	Sidney A. McPhee	Dinner with Bahamas Delegation	-	163	-	-	-	163	10	\$ 16.30	92377 - 77325
2/17/13	2/17/13	Aramark	Breakfast with Bahamas Delegation	-	-	-	-	130	130	10	\$ 13.00	Vendor In-Kind
2/19/13	3/18/13	Sidney A. McPhee	Dinner with donors	-	152	-	-	-	152	4	\$ 38.00	92377 - 77135
2/23/13	11/20/12	American Heart Association	2013 Rutherford County Heart Ball sponsor	-	2,500	-	-	-	2,500	10	\$ 250.00	92377 - 77520
2/28/13	3/12/13	Stones River Country Club	Food Minimum IP	-	71	-	-	-	71	n/a	n/a	92377 - 74480
1/30/13	3/8/13	Alan Farley	Dinner with donor	-	-	-	80	-	80	1	\$ 80.00	92872 - 77135
3/7/13	3/18/13	Sidney A. McPhee	Dinner at Sunbelt Conference Basketball	-	147	-	-	-	147	3	\$ 49.00	92377 - 77325
3/8/13	3/18/13	Sidney A. McPhee	Dinner at Sunbelt Conference Basketball	-	28	-	-	-	28	2	\$ 14.00	92377 - 77325
3/9/13	3/18/13	Sidney A. McPhee	Lunch at Sunbelt Conference Basketball	-	122	-	-	-	122	4	\$ 30.50	92377 - 77325
3/10/13	3/18/13	Sidney A. McPhee	Meal at Sunbelt Conference Basketball	-	53	-	-	-	53	2	\$ 26.50	92377 - 77325
3/18/13	3/29/13	Sidney A. McPhee	Dinner at Sunbelt Basketball Conference	-	256	-	-	-	256	5	\$ 51.20	92377 - 77325
4/6/13	4/19/13	Sidney A. McPhee	Breakfast attending NCAA Final Four	-	71	-	-	-	71	3	\$ 23.67	92377 - 77325
4/7/13	4/19/13	Sidney A. McPhee	Lunch with Mass Comm Dean Candidate	-	30	-	-	-	30	2	\$ 15.00	92377 - 77325
4/7/13	4/19/13	Sidney A. McPhee	Dinner attending NCAA Final Four	-	199	-	-	-	199	4	\$ 49.75	92377 - 77325
4/11/13	5/14/13	Stones River Country Club	Dinner for Community Outreach	-	31	-	-	-	31	2	\$ 15.50	92377 - 74480
4/12/13	5/14/13	Stones River Country Club	Dinner for Community Outreach	-	33	-	-	-	33	2	\$ 16.50	92377 - 74480
4/14/13	4/14/13	Aramark	Dinner with former faculty	-	-	-	-	98	98	5	\$ 19.60	Vendor In-Kind
4/16/13	4/16/13	Aramark	Reception at President's House	-	-	-	-	499	499	25	\$ 19.96	Vendor In-Kind

Middle Tennessee State University  
Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

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					
4/18/13	5/14/13	Stones River Country Club	Dinner with Public Relations Representative	-	32	-	-	-	32	2	\$ 16.00	92377 - 74480
4/26/13	4/26/13	Aramark	MLK Scholarship Dinner	-	-	-	-	195	195	30	\$ 6.50	Vendor In-Kind
4/30/13	4/30/13	Aramark	Reception for TSU President	-	-	-	-	5,990	5,990			Vendor In-Kind
4/30/13	4/29/13	Julie Chapman	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
4/30/13	5/7/13	Edward DeBoer	Supplies for reception	-	388	-	-	-	388			92377 - 77325
4/30/13	5/7/13	Edward DeBoer	Corsages for reception	-	30	-	-	-	30			92377 - 77335
4/30/13	5/14/13	Kroger (charged 4/30/13)	Supplies for reception	-	82	-	-	-	82			92377 - 77335
4/30/13	5/31/13	MTSU Motor Pool	Motor pool charge	10	-	-	-	-	10			260100 - 73115
4/30/13	5/30/13	MTSU Parking Services	Driver for Shuttle	45	-	-	-	-	45			265740 - 75310
4/30/13	5/31/13	MTSU Motor Pool	Shuttle for reception guests	4	-	-	-	-	4			265740 - 73310
<b>Total Reception for TSU President</b>									<b>6,699</b>	<b>200</b>	<b>\$ 33.50</b>	
5/1/13	5/1/13	Aramark	High School Senior Leadership Signing	-	-	-	-	34	34	10	\$ 3.40	Vendor In-Kind
5/7/13	5/7/13	Aramark	Luncheon for Chinese Delegation	-	-	-	-	347	347	13	\$ 26.69	Vendor In-Kind
5/8/13	6/11/13	Stones River Country Club	Dinner with Regent Bob Thomas	-	28	-	-	-	28	2	\$ 14.00	92377 - 74480
5/9/13	5/9/13	Aramark	Dinner at President's Home after Buchanan event	-	-	-	-	329	329	16	\$ 20.56	Vendor In-Kind
5/9/13	5/9/13	Aramark	Reception at Buchanan Nobel Prize Event	-	-	-	-	1,404	1,404			Vendor In-Kind
5/9/13	5/23/13	Stewart's Special Events	Items needed to display Nobel Prize	-	97	-	-	-	97			92377 - 77335
5/9/13	6/19/13	Hobby Lobby	Items needed to display Nobel Prize	17	-	-	-	-	17			265740 - 74980
5/9/13	6/19/13	Michael's	Items needed to display Nobel Prize	36	-	-	-	-	36			265740 - 74980
5/9/13	6/12/13	MTSU Event Coordination	tent and chairs for Event	900	-	-	-	-	900			265740 - 75310
5/9/13	6/30/13	MTSU Production Services	Productions services for Event	968	-	-	-	-	968			265740 - 75310
5/9/13	5/30/13	MTSU Parking Services	Parking attendant for Event	170	-	-	-	-	170			265740 - 75310
<b>Total Buchanan Nobel Prize Event</b>									<b>3,592</b>	<b>150</b>	<b>23.95</b>	
5/10/13	5/10/13	Aramark	Reception Honoring Bart Gordon	-	-	-	-	3,744	3,744			Vendor In-Kind
5/10/13	5/9/13	Julie Chapman	Hospitality Assistant for reception	-	150	-	-	-	150			92377 - 77345
5/10/13	6/28/13	MTSU Parking Services	Driver for shuttle	40	-	-	-	-	40			265740 - 75310
5/10/13	5/31/13	MTSU Motor Pool	Shuttle for reception	8	-	-	-	-	8			265740 - 73310
<b>Total Bart Gordon Reception</b>									<b>3,942</b>	<b>125</b>	<b>\$ 31.54</b>	
6/4/12	6/17/13	Sidney A. McPhee	Dinner with Mass Comm Dean Candidate	-	277	-	-	-	277	4	\$ 69.25	92377 - 77325
6/18/13	6/18/13	Pepsi	Pepsi products for the President's Office	-	-	-	-	78	78	n/a		Vendor In-Kind
6/18/13	6/18/13	Aramark	Luncheon for Community Advisory Team	-	-	-	-	120	120	12	\$ 10.00	Vendor In-Kind
6/18/13	6/28/13	MTSU Motor Pool	Shuttle Service for Community Advisory Team	40	-	-	-	-	40			265740 - 75310
6/18/13	6/28/13	MTSU Parking Services	Attendant for Community Advisory Team	20	-	-	-	-	20			265740 - 75310
<b>Total Business Meals and Hospitality Expenses for the President</b>									<b>\$ 53,504</b>			
				<b>\$ 3,020</b>	<b>\$ 11,975</b>	<b>\$ 36</b>	<b>\$ 80</b>	<b>\$ 38,393</b>	<b>\$ 53,504</b>			

Middle Tennessee State University  
Other Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account
			Institutional	Foundation	Institutional	Foundation			
<b>Other:</b>									
7/20/12	Kimberly Edgar	Airport Parking for the President's Car on 7/6/12	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ 24	92377 - 77340
8/10/12	Embassy Suites	Accommodations for Commencement Speaker	-	146	-	-	-	146	92377 - 77340
8/14/12	Sidney A. McPhee	Reimbursement for Passport/Visa Expenses	-	357	-	-	-	357	92377 - 77340
11/5/12	Sidney A. McPhee	NCAA Men's/Women's Final Four Tickets	-	1,258	-	-	-	1,258	92377 - 74980
3/1/13	Jostens	Soccer Championship ring and pendant	-	-	-	363	-	363	92828 - 74510
4/19/13	Sidney A. McPhee	Taxi from Airport in Atlanta, GA	-	40	-	-	-	40	92377 - 77340
4/19/13	Sidney A. McPhee	Reimbursement for Chinese Visa	-	326	-	-	-	326	92377 - 77340
5/15/13	Mtm Recognition	NCAA Men's Basketball watch	-	-	73	-	-	73	533070 - 74570
6/21/13	Sidney A. McPhee	Reimbursement for room charges for others in China	-	160	-	-	-	160	92377 - 77340
6/26/13	Jostens	NCAA Men's Basketball ring and pendant	-	-	394	-	-	394	533070-74510
6/28/13	Jostens	NCAA Women's Basketball ring	-	-	206	-	-	206	533070-74510
6/30/13	Jostens	NCAA Women's Basketball pendant	-	-	145	-	-	145	533070-74510
<b>Subtotal</b>			-	2,311	818	363	-	3,492	
<b>Office Expenses:</b>									
8/8/12	Kimberly Edgar	Items for Executive Conference Room	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ 52	92377 - 77335
9/13/12	Hobby Lobby	Supplies/Decor for Executive Conference Room	431	-	-	-	-	431	260100 - 74570
9/13/12	Kirkland's	Supplies/Decor for Executive Conference Room	140	-	-	-	-	140	260100 - 74570
1/7/13	Elmer Payne Haynes	Indoor flag sets for Executive Conference Room	-	300	-	-	-	300	92377 - 77335
2/22/13	Sidney A. McPhee	Picture frames for Executive Conference Room	-	198	-	-	-	198	92377 - 77335
4/1/13	Event Coordination Dept.	Supplies/Decor for Executive Conference Room	-	371	-	-	-	371	92377 - 77335
6/19/13	Embroidme	Embroider placemats for Executive Conference Room	30	-	-	-	-	30	265740 - 74980
<b>Subtotal</b>			601	921	-	-	-	1,522	
<b>Home Expenses:</b>									
4/1/13	Event Coordination Dept.	Christmas Décor/other items for President's home	-	382	-	-	-	382	92377 - 77335
<b>Subtotal</b>			-	382	-	-	-	382	
<b>Athletic Tickets:</b>									
10/5/12	Athletic Ticket Office	Football Season Tickets: 44@ \$100 each	\$ 4,400	\$ -	\$ -	\$ -	\$ -	\$ 4,400	265740 - 74510
10/5/12	Athletic Ticket Office	Football Season Tickets (guests) 6 @ \$350 each	2,100	-	-	-	-	2,100	265740 - 74510
10/17/12	Athletic Ticket Office	Homecoming game: 3 tickets @ \$14 each	42	-	-	-	-	42	265740 - 74510
12/6/12	Athletic Ticket Office	Men's Basketball Season Tickets 2 @ \$70 each	140	-	-	-	-	140	265740 - 74510
12/6/12	Athletic Ticket Office	Women's Basketball Season Tickets 2 @ \$49 each	98	-	-	-	-	98	265740 - 74510
12/6/12	Athletic Ticket Office	Men's BB Season Tickets (guests) 4 @ \$70 each	280	-	-	-	-	280	265740 - 74510
12/6/12	Athletic Ticket Office	Women's BB Season Tickets (guests) 4 @ \$49 ea	196	-	-	-	-	196	265740 - 74510
12/17/12	Athletic Ticket Office	Men's Basketball guest tickets 4 @ \$10 each	40	-	-	-	-	40	265740 - 74510
3/22/13	Athletic Ticket Office	Baseball Season Tickets 1 @ \$40 each	40	-	-	-	-	40	265740 - 74510
3/22/13	Athletic Ticket Office	Baseball Season Tickets 4 Chairback @ \$45 each	180	-	-	-	-	180	265740 - 74510
5/31/13	Athletic Ticket Office	NCAA Men's Basketball Tickets 5 @ \$60 each	300	-	-	-	-	300	265740 - 74510
5/31/13	Athletic Ticket Office	NCAA Women's Basketball Tickets 22 @ \$18 each	396	-	-	-	-	396	265740 - 74510
<b>Subtotal</b>			8,212	-	-	-	-	8,212	
<b>Total Other Operating Expenses for the President</b>			\$ 8,813	\$ 3,614	\$ 818	\$ 363	\$ -	\$ 13,608	

# **Tennessee State University**

## **Audit of President's Expenses For the Period July 1, 2012 – June 30, 2013**

Prepared By:  
Office of Internal Audit  
University of Memphis



Internal Audit

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Memphis, Tennessee 38152-3370

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November 8, 2013

Mr. Tom Griscom, Audit Committee Chair  
Tennessee Board of Regents  
1415 Murfreesboro Road  
Nashville, Tennessee 37217

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Tennessee State University for the fiscal year July 1, 2012 to June 30, 2013, as required by Tennessee Code Annotated, Title 49, Chapter 7. The audit included all accounts under the direct budgetary control of the president and expenses funded by institutional funds, foundation funds or external sources.

The objectives of the audit were to determine compliance with Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses incurred by, at the direction of or for the benefit of the president regardless of the funding source. 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.

This report contains one finding regarding approval of an exception to the travel policy.

We appreciate the courtesy and cooperation of Tennessee State University personnel during the review. Please contact me at (901) 678-2125, should you have any questions regarding this audit.

Sincerely,

Byron Morgan, Director  
University of Memphis

CC: Dr. Glenda Baskin Glover, President  
Cynthia B. Brooks, Vice President of Business and Finance  
Mike Batson, Director of Internal Audit

**Tennessee State University**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2012 – June 30, 2013**

<b>President</b>	Dr. Glenda Baskin Glover	Internal Auditor	Byron Morgan																																																																															
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the President for the fiscal year ended June 30, 2013; to determine compliance with Tennessee Board of Regents and institutional policies regarding expenses; and to identify and report all expenses incurred 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 and expenses funded by institutional funds, foundation funds or external sources and any expenses made by, at the direction of, or for the benefit of the president during the fiscal year. 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 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, 2013:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td><b>President (1):</b></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$288,608</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;"><b>\$288,608</b></td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$ 10,132</td> <td style="text-align: right;">\$6,604</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;"><b>\$16,736</b></td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$20,061</td> <td style="text-align: right;">\$9,444</td> <td style="text-align: right;">\$39,208</td> <td style="text-align: right;"><b>\$68,713</b></td> </tr> <tr> <td>Discretionary Allowance (1)</td> <td style="text-align: right;">\$4,983</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;"><b>\$4,983</b></td> </tr> <tr> <td>Housing Allowance (2)</td> <td style="text-align: right;">\$13,440</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;"><b>\$13,440</b></td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$720</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;"><b>\$720</b></td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$73,957</td> <td style="text-align: right;">\$16,452</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;"><b>\$90,409</b></td> </tr> <tr> <td><b>President's Office (2):</b></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary and Benefits (6.37 FTE)</td> <td style="text-align: right;">\$423,626</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;"><b>\$423,626</b></td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$28,974</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;"><b>\$28,974</b></td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$1,174</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;"><b>\$1,174</b></td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$96,594</td> <td style="text-align: right;">\$272</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;"><b>\$96,866</b></td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right;"><b>\$962,269</b></td> <td style="text-align: right;"><b>\$32,772</b></td> <td style="text-align: right;"><b>\$39,208</b></td> <td style="text-align: right;"><b>\$1,034,249</b></td> </tr> </tbody> </table> <p>In addition, the following were provided to the president during the year. Use of the discretionary spending allowance was not included in tests performed during the audit because the president elected for the allowance to be paid as taxable income. Any personal use value of the vehicle is reported to the president as taxable income.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Vehicle (3) (Interim President)(cost 2008)</td> <td style="text-align: right;">\$16,885</td> </tr> <tr> <td>Athletic Tickets at Face Value (4)</td> <td style="text-align: right;">\$15,015</td> </tr> </table> <p>(1) Discretionary Allowance: The president received a discretionary spending allowance in the amount of \$5,000 for this fiscal year, which was included in the scope of this review because the president submits claims for reimbursement to the college/university for expenses when using this allowance.</p>				Institutional	Foundation	External	Total	<b>President (1):</b>					Salary and Benefits	\$288,608	\$0	\$0	<b>\$288,608</b>	Travel (Schedule A)	\$ 10,132	\$6,604	\$0	<b>\$16,736</b>	Business Meals and Hospitality (Schedule B)	\$20,061	\$9,444	\$39,208	<b>\$68,713</b>	Discretionary Allowance (1)	\$4,983	\$0	\$0	<b>\$4,983</b>	Housing Allowance (2)	\$13,440	\$0	\$0	<b>\$13,440</b>	Other Allowances	\$720	\$0	\$0	<b>\$720</b>	Other Expenses (Schedule C)	\$73,957	\$16,452	\$0	<b>\$90,409</b>	<b>President's Office (2):</b>					Salary and Benefits (6.37 FTE)	\$423,626	\$0	\$0	<b>\$423,626</b>	Travel	\$28,974	\$0	\$0	<b>\$28,974</b>	Business Meals and Hospitality (Schedule B)	\$1,174	\$0	\$0	<b>\$1,174</b>	Other Expenses	\$96,594	\$272	\$0	<b>\$96,866</b>	<b>Total Expenses</b>	<b>\$962,269</b>	<b>\$32,772</b>	<b>\$39,208</b>	<b>\$1,034,249</b>	Vehicle (3) (Interim President)(cost 2008)	\$16,885	Athletic Tickets at Face Value (4)	\$15,015
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	<p>(2) Housing Allowance: The interim President received a housing allowance of \$1,500 per month. During the tenure of the interim President the residence was converted to office use. The current President lives in the residence and received a temporary housing allowance of \$4,440 while the offices were relocated and the residence was converted back to residential use.</p> <p>Operating costs are not allocated to the president’s accounts for the use of the home and were not included in the scope of this review.] [Expenses related to relocation of offices and renovation of the home back to residential use are included in Supplemental Schedule C, Other Expenses for the President.]</p> <p>(3) Vehicle: The current President (Dr. Glover) uses her personal car daily and does not have a vehicle assigned on a full-time basis. When transportation is requested for an event, a 2005 Mercury Grand Marquis has been assigned exclusively to the President and is maintained by the TSU police department (TSUPD). A TSUPD officer is assigned to the President as a driver when transportation is requested.</p> <p>(4) Athletic Tickets: Complimentary tickets with a face value of \$15,015 were provided to the President for various university athletic events and are not on the schedule. Review of athletic tickets was outside the scope of the audit.</p> <p>(5) The current President provided the following information regarding practices that have been adopted by the President to reduce costs for the University: (cost saving numbers provided by the President’s Office-total savings \$29,530)</p> <ul style="list-style-type: none"> <li>a. Does not claim per diem costs when traveling. (savings of \$900)</li> <li>b. Did not claim reimbursement for three trips in FY13 while traveling on behalf of TSU. (savings of \$2,430)</li> <li>c. Has not accepted a new car and usually uses her own car for University business (see note 3 above). (savings of \$25,000)</li> <li>d. Does not receive a cell phone stipend. (savings of \$1,200)</li> </ul>
<p><b>Finding</b></p>	<p>An exception to the travel policy for a travel claim involving travel by the President was not approved by the Chancellor as required by TBR travel policy (4-03-03-00). A lodging rate was claimed which was higher than the conference rate and the CONUS rate. (Amount claimed \$408, conference rate \$259, CONUS rate \$111-Orlando, FL). The President offered to and did return the difference in the conference rate and the amount claimed. However, the university should ensure staff are trained in the procedure to request an exception when necessary for situations when the rate available exceeds the approved rate.</p> <p><b><u>Recommendation:</u></b> Any exceptions to the TBR travel policy regarding the President’s travel should be submitted to the Chancellor for approval.</p> <p><b><u>Management Response:</u></b></p> <p>I concur with the audit finding in the internal audit report of expenses for the Office of the President for Tennessee State University for the fiscal year July 1, 2012, through June 30, 2013.</p> <p>I will ensure that the Executive Assistant to the President who processes my travel is aware of applicable policies and protocols related to exceptions, including the exception for lodging</p>

	<p>rates that exceed the published conference rate (when the conference block of room is sold-out). Additionally, the Assistant Vice President responsible for the Travel Office will ensure the Chancellor's approval is affixed to all travel requisitions requiring such, prior to encumbering them.</p> <p>Dr. Glenda Baskin Glover, President</p>		
<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A
<b>Conclusion</b>	<p>The objectives of the audit of the expenses of the Office of the President for Tennessee State University for the fiscal year July 1, 2012 through June 30, 2013 were achieved. The audit revealed no significant policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president's office.</p>		

**Tennessee State University**  
**Schedule A - Travel Expenses for the President**  
**For the Period July 1, 2012 to June 30, 2013**

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			
6/9/12	6/22/12	8/10/12	Istanbul, Turkey	Dialogue and Cultural Trip Society of Universal Dialogue**	\$ 5,034	\$ -	\$ -	\$ -	\$ -	\$ 5,034	-	-	-	\$ 5,034	91000-73250
7/13/12	7/17/12	7/6/12	Santa Fe, New Mexico	Refund AASCU Conference Registration Fee (President did not attend; Paid in FY 2012)	-	-	-	(735)	-	(735)	-	-	-	(735)	91000-73200
9/6/12	9/9/12	9/14/12	Memphis, TN	Southern Heritage Classic Football Game*	-	-	115	-	115	-	-	-	-	115	11000-73100
9/21/12	9/23/12	9/30/12	Daytona Beach, FL	Airfare for flight to attend football game vs. Bethune Cookman (she did not attend).	575	-	-	-	575	-	-	-	-	575	11000-73200
11/9/12	11/11/12	10/31/12	Lake Buena Vista, FL	Airfare for Dr. Shields' Registry Conference (trip was cancelled)	353	-	-	-	-	353	-	-	-	353	91000-73200
12/7/12	12/11/12	10/5/12	Dallas, TX	2012 SACS Annual Meeting, Airfare and Registration (Did not attend)	297	-	-	825	1,122	-	-	-	-	1,122	11000-73200
<b>Total for Dr. Shields</b>					<b>\$ 6,260</b>	<b>\$ -</b>	<b>\$ 115</b>	<b>\$ 90</b>	<b>\$ 1,812</b>	<b>\$ 4,653</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,465</b>	
1/1/13		2/8/13	Nashville, TN	Relocation Expenses for Dr. Glover	-	-	-	4,920	4,920	-	-	-	-	4,920	11000-73100
1/17/13	1/17/13	1/31/13	One way airfare from Atlanta to Nashville	Federal Reserve Bank of Atlanta Conference	441	-	-	-	441	-	-	-	-	441	11000-73200
2/27/13	3/1/13	2/26/12	Orlando, FL	Attended the Women of Power Summit	469	487	-	995	-	1,951	-	-	-	1,951	91000-73200
3/8/13	3/9/13	6/19/13	Atlanta, GA	President addressed the TSU Alumni Association	225	90	-	-	315	-	-	-	-	315	11000-73200
4/6/13	4/9/13	6/19/13	Los Angeles, CA	Honda Campus All Star Challenge National Championship Tournament	535	-	249	-	784	-	-	-	-	784	11000-73200
1/14/13	1/16/13	4/4/13	Dallas, TX	2013 NCAA Convention	704	-	-	-	704	-	-	-	-	704	11000-73200
10/12/12	11/1/13	4/8/13	Nashville, TN	Interviews as candidate for President of TSU.	790	-	264	-	1,054	-	-	-	-	1,054	11010-73600
6/22/13	6/23/13	6/30/13	Cincinnati, OH	TSU Alumni Association Midwest Regional Conference	-	103	-	-	103	-	-	-	-	103	11000-73200
<b>Total for Dr. Glover</b>					<b>\$ 3,163</b>	<b>\$ 680</b>	<b>\$ 513</b>	<b>\$ 5,915</b>	<b>\$ 8,320</b>	<b>\$ 1,951</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,271</b>	
<b>Total Travel Expenses for the Presidents</b>					<b>\$ 9,423</b>	<b>\$ 680</b>	<b>\$ 628</b>	<b>\$ 6,005</b>	<b>\$ 10,132</b>	<b>\$ 6,604</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,736</b>	

**Tennessee State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
6/9/12	10/11/12	Nashville Cash and Carry	Snacks for students trip to Costa Rica	\$ 224	\$ -	\$ -	\$ -	\$ -	224	15	\$ 15	11020-74983
7/2/12	N/A	Aramark	President's Lunch Meeting	-	-	-	-	52	52	8	6.44	Hospitality
7/16/12	N/A	Aramark	President's Lunch Meeting	-	-	-	-	269	269	20	13.45	Hospitality
7/17/12	N/A	Aramark	President's Lunch Meeting	-	-	-	-	115	115	10	11.45	Hospitality
8/2/12	N/A	Aramark	President's Lunch Meeting	-	-	-	-	180	180	11	16.32	Hospitality
8/10/12	N/A	Aramark	Cabinet Lunch Meeting	-	-	-	-	100	100	10	10.00	Hospitality
8/17/12	N/A	Aramark	Employee Appreciation Cookout	-	-	-	-	6,397	6,397	300	21.32	Hospitality
8/23/12	8/22/12	Centerplate	Food and beverage order for Titans vs. Arizona Football Game.	-	1,073	-	-	-	1,073	12	89.45	91000-74983
8/27/12	11/28/12	Aramark	Food and beverages for Presidential Search Committee	767	-	-	-	-	767	29	26.45	11000-74983
8/27/12	11/21/12	Aramark	Presidential Search Committee Breakfast, 8/27/2012	210	-	-	-	-	210	15	14.00	11010-74983
8/30/12	8/29/12	Centerplate	Food and Beverage order for Titans vs. Saints Aug. 30, 2012	-	574	-	-	-	574	12	47.83	91000-74983
9/1/12	8/29/12	Centerplate	Food and beverage for the John Merritt Classic Football Game (Suite 101)	850	-	-	-	-	850	12	70.81	11020-74983
9/1/12	8/29/12	Centerplate	Food and beverage for the John Merritt Classic Football Game (Suite 238A)	1,458	-	-	-	-	1,458	42	34.71	11020-74983
9/1/12	8/29/12	Centerplate	Food and beverage for the John Merritt Classic Football Game (Suite 103)	744	-	-	-	-	744	17	43.75	11020-74983
9/1/12	8/29/12	Centerplate	Food and beverage for the John Merritt Classic Football Game (Suite 235)	745	-	-	-	-	745	22	33.86	11020-74983
9/7/12	9/5/12	Marriott Hotel	Food and beverage for TSU Reception at Memphis Marriott during Southern Heritage Classic Football Game	-	903	-	-	-	903	30	30.09	91000-74983
9/11/12	N/A	Aramark	President's Breakfast Meeting	-	-	-	-	361	361	25	14.45	Hospitality
9/11/12	N/A	Aramark	President's Lunch Meeting	-	-	-	-	518	518	25	20.70	Hospitality
9/13/12	N/A	Aramark	President's Lunch Meeting	-	-	-	-	118	118	12	9.83	Hospitality
9/15/12	N/A	Aramark	President's Box - 1st Game in Hole	-	-	-	-	251	251	10	25.05	Hospitality
9/23/12	9/19/12	Centerplate	Food and beverage for the Tennessee Titans vs. Detroit Lions Football Game	-	568	-	-	-	568	12	47.30	91000-74983
9/26/12	N/A	Aramark	President's Meeting	-	-	-	-	124	124	3	41.42	Hospitality
9/28/12	9/24/12	U Kno Catering Inc	President's reception, Sept. 28, 2012 at Opryland Hotel	-	543	-	-	-	543	30	18.10	91000-74983
9/28/12	10/10/12	U Kno Catering Inc.	Supplement to cover additional cost of President's Reception at Opryland Hotel, Sept. 28, 2012	-	173	-	-	-	173	5	34.60	91000-74983
9/29/12	9/26/12	Centerplate	Food and beverage order for TSU vs. Arkansas Pine Bluff Football Game (Homecoming)	4,659	-	-	-	-	4,659	113	41.23	11020-74983
9/29/12	N/A	Aramark	President's Reception	-	-	-	-	251	251	20	12.53	Hospitality

**Tennessee State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/3/12	N/A	Aramark	Coffee and Supplies for President's Office	-	-	-	-	666	666	N/A	N/A	Hospitality
10/6/12	N/A	Aramark	Tailgate for the Game/President's Press Box	-	-	-	-	1,935	1,935	110	17.59	Hospitality
10/17/12	11/14/12	Aramark	TN Women's Forum Luncheon	-	533	-	-	-	533	25	21.30	91000-74983
10/18/12	11/14/12	Aramark	Food for President's Fellows monthly meeting	-	223	-	-	-	223	10	22.33	91000-74983
10/22/12	N/A	Aramark	Catering Attendants	-	-	-	-	293	293	32	9.16	Hospitality
10/27/12	N/A	Aramark	Tailgate for the Game/President's Press Box	-	-	-	-	1,568	1,568	85	18.45	Hospitality
10/29/12	11/21/12	Aramark	Water for Presidential Search - Dean's Meeting	38	-	-	-	-	38	20	1.88	11010-74983
10/29/12	11/21/12	Aramark	Breakfast for Presidential Search Committee	298	-	-	-	-	298	20	14.88	11010-74983
10/29/12	11/21/12	Aramark	Lunch for Presidential Search Committee	349	-	-	-	-	349	15	23.28	11010-74983
10/29/12	11/27/12	Aramark	Presidential Search Reception	1,845	-	-	-	-	1,845	100	18.45	11010-74983
10/30/12	12/20/12	Aramark	Presidential Candidate Reception	288	-	-	-	-	288	150	1.92	11010-74983
10/30/12	11/21/12	Aramark	Water for Presidential Search - Dean's Meeting	38	-	-	-	-	38	20	1.88	11010-74983
10/30/12	11/21/12	Aramark	Breakfast for Presidential Search Committee	298	-	-	-	-	298	20	14.88	11010-74983
10/30/12	11/21/12	Aramark	Lunch for Presidential Search Committee	349	-	-	-	-	349	15	23.28	11010-74983
10/30/12	11/27/12	Aramark	Presidential Search Reception	1,845	-	-	-	-	1,845	100	18.45	11010-74983
10/31/12	12/20/12	Aramark	Water for Presidential Search - Dean's Meeting	38	-	-	-	-	38	20	1.88	11010-74983
10/31/12	12/20/12	Aramark	Breakfast for Presidential Search Committee	298	-	-	-	-	298	20	14.88	11010-74983
10/31/12	12/20/12	Aramark	Lunch for Presidential Search Committee	349	-	-	-	-	349	15	23.28	11010-74983
10/31/12	11/29/12	Aramark	Presidential Search Reception	1,845	-	-	-	-	1,845	100	18.45	11010-74983
11/1/12	12/20/12	Aramark	Water for Presidential Search - Dean's Meeting	38	-	-	-	-	38	20	1.88	11010-74983
11/1/12	12/20/12	Aramark	Breakfast for Presidential Search Committee	298	-	-	-	-	298	20	14.88	11010-74983
11/1/12	12/20/12	Aramark	Lunch for Presidential Search Committee	349	-	-	-	-	349	15	23.28	11010-74983
11/1/12	11/29/12	Aramark	Presidential Search Reception	1,845	-	-	-	-	1,845	100	18.45	11010-74983
11/4/12	11/1/12	Centerplate	Food and beverage order for Titans vs. Bears Football Game	-	453	-	-	-	453	12	37.78	91000-74983
11/30/12	N/A	Aramark	President's Meeting	-	-	-	-	30	30	5	6.00	Hospitality
12/7/12	12/18/12	Aramark	Food for President's Fellows monthly meeting	-	216	-	-	-	216	10	21.60	91000-74983
12/13/12	N/A	Aramark	President's Holiday Reception	-	-	-	-	4,316	4,316	150	28.77	Hospitality
12/15/12	12/20/12	Aramark	Food and beverages for Holiday Celebration for Cabinet Members and guest	-	2,037	-	-	-	2,037	50	40.73	91000-74983
12/18/12	N/A	Aramark	President's Meeting with Volleyball Team	-	-	-	-	24	24	N/A	N/A	Hospitality
12/18/12	N/A	Aramark	Bottled Water	-	-	-	-	82	82	N/A	N/A	Hospitality

Tennessee State University  
Schedule B - Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

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					
12/28/12	10/25/12	Centerplate	Food and beverage order for Titans vs. Indianapolis Oct. 28, 2012.	-	499	-	-	-	499	12	41.55	91000-74983
<b>Total for Dr. Shields</b>				<b>\$ 20,061</b>	<b>\$ 7,794</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,647</b>	<b>\$ 45,502</b>			
1/22/13	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	130	130	10	12.95	Hospitality
1/22/13	N/A	Aramark	President's Lunch with Students	-	-	-	-	645	645	35	18.42	Hospitality
1/23/13	N/A	Aramark	Davis Repast	-	-	-	-	2,262	2,262	60	37.69	Hospitality
1/25/13	N/A	Aramark	President's Meeting	-	-	-	-	38	38	7	5.43	Hospitality
1/29/13	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	130	130	10	12.95	Hospitality
1/30/13	N/A	Aramark	Reception	-	-	-	-	1,655	1,655	50	33.10	Hospitality
1/30/13	N/A	Aramark	Coffee and Supplies for President's Office	-	-	-	-	573	573	N/A	N/A	Hospitality
2/1/13	2/18/13	College Trust Fund	Martin Luther King Scholarship Banquet	-	900	-	-	-	900	N/A	N/A	91000-74983
2/1/13	N/A	Aramark	Meeting with Faculty Members	-	-	-	-	45	45	5	9.00	Hospitality
2/8/13	N/A	Aramark	President Fellows Meeting	-	-	-	-	107	107	4	26.64	Hospitality
2/12/13	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	130	130	10	12.95	Hospitality
2/13/13	N/A	Aramark	Dinner with Students	-	-	-	-	1,650	1,650	300	5.50	Hospitality
2/19/13	N/A	Aramark	Coffee and Supplies for President's Office	-	-	-	-	420	420	N/A	N/A	Hospitality
2/19/13	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	130	130	10	12.95	Hospitality
2/26/13	N/A	Aramark	Town Hall Meeting	-	-	-	-	210	210	100	2.10	Hospitality
3/4/13	N/A	Aramark	Diversity Student Appreciation	-	-	-	-	1,364	1,364	75	18.19	Hospitality
3/5/13	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	130	130	10	12.95	Hospitality
3/7/13	N/A	Aramark	Faculty Appreciation	-	-	-	-	3,401	3,401	200	17.01	Hospitality
3/8/13	N/A	Aramark	Media Relations Meeting	-	-	-	-	235	235	20	11.75	Hospitality
3/12/13	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	130	130	10	12.95	Hospitality
3/26/13	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	130	130	10	12.95	Hospitality
3/28/13	4/23/2013	Women of Legend and Merit	Table at the Women of Legend and Merit Awards Banquet	-	400	-	-	-	400	8	50.00	91000-74983
4/2/13	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	130	130	10	12.95	Hospitality
4/2/13	N/A	Aramark	Luncheon for Inauguration Committee	-	-	-	-	1,025	1,025	40	25.61	Hospitality
4/2/13	N/A	Aramark	Pizza for Graduating Students	-	-	-	-	955	955	500	1.91	Hospitality
4/9/13	N/A	Aramark	Coffee and Supplies for President's Office	-	-	-	-	360	360	N/A	N/A	Hospitality
4/16/13	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	130	130	10	12.95	Hospitality
4/18/13	4/17/2013	Martin Luther King Scholarship Fund of Rutherford County	Dr. Martin Luther King Scholarship Program	-	350	-	-	-	350	10	35.00	91000-74983
4/24/13	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	249	249	25	9.95	Hospitality
4/29/13	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	130	130	10	12.95	Hospitality
5/1/13	N/A	Aramark	President's Meeting - Media Brown Bag Luncheon	-	-	-	-	235	235	20	11.75	Hospitality
5/7/13	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	130	130	10	12.95	Hospitality
5/8/13	N/A	Aramark	President's Meeting - Student Luncheon - Psychology Grads	-	-	-	-	551	551	45	12.25	Hospitality
5/14/13	N/A	Aramark	President's Meeting - Faculty Forum	-	-	-	-	1,210	1,210	100	12.10	Hospitality
6/4/13	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	130	130	10	12.95	Hospitality
6/5/13	N/A	Aramark	Breakfast for Potential Donors	-	-	-	-	50	50	5	9.95	Hospitality
6/6/13	N/A	Aramark	President's Reception	-	-	-	-	1,064	1,064	75	14.19	Hospitality

Tennessee State University  
Schedule B - Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
6/13/13	N/A	Aramark	Coffee and Supplies for President's Office	-	-	-	-	517	517	N/A	N/A	Hospitality
6/20/13	N/A	Aramark	President's Lunch	-	-	-	-	30	30	1	30.00	Hospitality
6/20/13	N/A	Aramark	Breakfast for Regions Bank Executives	-	-	-	-	130	130	4	32.38	Hospitality
6/21/13	N/A	Aramark	Supplies for President's Office (Aquamaker Filter)	-	-	-	-	223	223	N/A	N/A	Hospitality
6/25/13	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	130	130	10	12.95	Hospitality
6/28/13	N/A	Aramark	Coffee and Supplies for President's Office	-	-	-	-	676	676	N/A	N/A	Hospitality
<b>Total for Dr. Glover</b>				<b>\$ -</b>	<b>\$ 1,650</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,561</b>	<b>\$ 23,211</b>			
<b>Total Business Meals and Hospitality Expenses for the Presidents</b>				<b>\$ 20,061</b>	<b>\$ 9,444</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,208</b>	<b>\$ 68,713</b>			
				29%	14%			57%	100%			

**NOTE - HOSPITALITY EXTERNAL SOURCES:**

The contract amount for the Hospitality credit from the food service vendor (Aramark) was increased from \$25,000 to \$50,000 for FY 2013 to allow additional funds for the new President. The Interim President used \$17,647 of the credit and the new President used \$21,561 for a total of \$39,208 for the year.

Tennessee State University  
Schedule C - Other Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
2/14/12	Automated Signature Technology	Supplies for Automated Signature Machine	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ 45	11020-74530
9/7/12	Classic Party Rentals	Tent for John Merritt Classic Football Game	-	-	1,170	-	-	1,170	11755-74630
9/14/12	AMF Investments, LLC	Helicopter Flight for Dr. Shields	-	-	325	-	-	325	11755-74490
9/18/12	Joy's Flowers	Funeral Spray for Mr. Crawford	-	110	-	-	-	110	91000-74980
9/26/12	Old Time Pottery	Novelty Glasses	-	45	-	-	-	45	91000-74980
10/5/12	Joy's Flowers	Funeral Spray for Ilene Griggs	-	110	-	-	-	110	91000-74980
10/5/12	Joy's Flowers	Birthday Arrangement for Ms. Gooch	-	55	-	-	-	55	91000-74980
10/15/12	Council on Aging	Tickets to attend Sage Awards	-	130	-	-	-	130	91000-74490
10/16/12	Interstate Lighting and Sound	Lighting and sound services for Presidential Search Forum, Aug. 27, 2012	1,040	-	-	-	-	1,040	11000-74490
10/20/12	Crump Hamilton Foundation	Full page advertisement for souvenir Book 2012 Masquerade Ball	-	400	-	-	-	400	91000-74470
10/26/12	Ted R. Sanders Moving Warehouse	Moving /Storage services needed to begin work on President's Home	-	-	3,840	-	-	3,840	23245-74250
11/1/12	Ted R. Sanders Moving Warehouse	Moving /Storage services needed to begin work on President's Home	-	-	1,035	-	-	1,035	23245-74250
11/6/12	Roland's Photography	Promotional Shoot for Dr. Portia Shields	-	275	-	-	-	275	91000-74490
11/6/12	Joy's Flowers	Bereavement arrangement for Gracie Phillips	-	73	-	-	-	73	91000-74980
11/28/12	Ted Sanders	Moving /Storage services needed to begin work on President's Home	-	-	1,043	-	-	1,043	23245-74250
11/29/12	Events Systems Productions	Rental - Wireless Handheld mic x 3 Wireless Lapel x 1	325	-	-	-	-	325	11010-74360
12/10/12	Dell	Dell Latitude ST Series Docking Station	165	-	-	-	-	165	11020-74530
12/11/12	Joy's Flowers	Funeral Spray - Coach Joe Gilliam, Sr.	-	100	-	-	-	100	91000-74980
<b>Total for Dr. Shields</b>			<b>\$ 1,575</b>	<b>\$ 1,298</b>	<b>\$ 7,413</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,285</b>	
1/22/13	Carter's Family Florist	Standing Spray for Ivanetta Davis	-	350	-	-	-	350	91000-74980
1/28/13	Flowers by Louis Hody	10 Centerpiece 15" round in blue and white.	-	350	-	-	-	350	91000-74980
1/29/13	Dell Marketing LLP	Four Printers	-	-	998	-	-	998	11820-74530
1/29/13	Minerva Foundation	Advertisement in souvenir journal for Jabberwock Program	-	100	-	-	-	100	91000-74470
2/6/13	Interiorscape Concepts Inc	Plant rental	295	-	-	-	-	295	11020-74630
2/15/13	Dell Marketing LLP	Two 19" Computer Monitors	-	-	279	-	-	279	11820-74530
2/15/13	Dell Marketing LLP	Five 24" Computer Monitors	-	-	1,166	-	-	1,166	11820-74530
2/15/13	Dell Marketing LLP	Four Computers	-	-	4,102	-	-	4,102	11820-74530
2/15/13	Dell Marketing LLP	Component items for computers	-	-	718	-	-	718	11820-74530
2/21/13	Sentell Brothers	Labor for prepping and painting	-	-	3,285	-	-	3,285	23245-74390
2/22/13	Ted R. Sanders Moving Warehouse	Moving /Storage services needed to begin work on President's Home	-	-	3,731	-	-	3,731	23245-74250
2/26/13	Shelby Rodgers	Student Liaison Stipend	-	-	1,000	-	-	1,000	12842-49710
2/27/13	Joy's Flowers	Bereavement Arrangement for Cassandra Griggs' Family	-	110	-	-	-	110	91000-74980
3/6/13	Hilton Resort Ocean Front	Housing for Students during Alternative Spring Break	-	-	2,468	-	-	2,468	50200-73200
3/11/13	Amyre Stewart	Student Leader Stipend-Student Union Board of Governors	-	-	750	-	-	750	12842-49710
3/11/13	Brandi Jones	Student Leader Stipend-Student Elections Commission	-	-	750	-	-	750	12842-49710
3/14/13	Automated Signature Technology	Automated Signature Machine for President Glover	3,542	-	-	-	-	3,542	11020-74550
3/14/13	Automated Signature Technology	Supplies for Automated Signature Machine	150	-	-	-	-	150	11020-74550
3/18/13	Ed's Supply	Ice Machine	-	-	1,473	-	-	1,473	23245-74530
3/22/13	Commercial Satellite and Internet Corp	Installation of DirecTV	-	-	1,813	-	-	1,813	23240-74250
3/22/13	Ed's Supply	Main control board for refrigerator	-	-	278	-	-	278	23245-74310
3/22/13	American Paper and Twine	Household supplies	-	-	399	-	-	399	23245-74530
3/26/13	DirecTV	DirecTV	-	-	159	-	-	159	23245-74250
3/26/13	Interiorscape Concepts Inc	Plant rental for faculty meeting	-	415	-	-	-	415	91000-74630
3/26/13	Geny's Wholesale Florist	Sunflower arrangements for faculty meeting	-	550	-	-	-	550	91000-74980
3/26/13	Joy's Flowers	Funeral spray for Dr. Verla Vaughn	-	220	-	-	-	220	91000-74980
4/9/13	Matthew Mark Petrin	Remodel President's Residence	5,990	-	-	-	-	5,990	23245-74390
4/9/13	Joy's Flowers	Funeral Sprays for four people	-	440	-	-	-	440	91000-74980
4/10/13	DirecTV	DirecTV	279	-	-	-	-	279	23245-74250
4/22/13	DirecTV	DirecTV	111	-	-	-	-	111	23245-74250
4/24/13	Ted R. Sanders Moving Warehouse	Moving and Storage Services	6,284	-	-	-	-	6,284	23245-74490
4/24/13	Ted R. Sanders Moving Warehouse	Moving and Storage Services	2,745	-	-	-	-	2,745	23245-74490
4/29/13	Tyco Intetgrated Secutiry, LLC	Security system	150	-	-	-	-	150	23245-74320
5/1/13	Greenwood / Asher and Associates	Shipping of information binders during Presidential Search	2,170	-	-	-	-	2,170	11010-74240
5/6/13	DirecTV	DirecTV	249	-	-	-	-	249	23245-74250
5/9/13	Stell Group	Disassmbling of workstations	1,675	-	-	-	-	1,675	23245-74390
5/10/13	SACS	2013-2014 Membership Dues	-	8,689	-	-	-	8,689	91000-74480
5/13/13	Nashville Chamber of Commerce	Scheduled Investment in P2020 04/01/2013 to 03/31/2014	-	3,000	-	-	-	3,000	91000-74480
5/14/13	Joy's Flowers	Wrapping Baskets	-	30	-	-	-	30	91000-74980
5/28/13	Matthew Mark Petrin	Remodel President's Residence	1,795	-	-	-	-	1,795	23245-74390
6/5/13	Nashville Carpet Center Inc.	Flooring in President's Residence	10,098	-	-	-	-	10,098	23245-74390
6/11/13	Ted R. Sanders Moving Warehouse	Moving and Storage Services	5,372	-	-	-	-	5,372	23245-74490
6/24/13	Tyco Intetgrated Secutiry, LLC	Security system	282	-	-	-	-	282	23245-74320
6/24/13	Flowers by Louis Hody, Inc.	Baskets presented to legislators and Rev. Jesse Jackson	-	723	-	-	-	723	91000-74980
6/24/13	Follett Higher Education Group	Mouse pads and water for Baskets	-	178	-	-	-	178	91000-74980
6/30/13	Lowe's Home Centers, Inc.	Home repairs to President's Residence	414	-	-	-	-	414	23245-74530
<b>Total for Dr. Glover</b>			<b>\$ 41,600</b>	<b>\$ 15,154</b>	<b>\$ 23,369</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,123</b>	
<b>Total Other Operating Expenses for the Presidents</b>			<b>\$ 43,175</b>	<b>\$ 16,452</b>	<b>\$ 30,782</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,408</b>	

**Tennessee Tech University**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$324,085	\$ -	\$ -	\$ -	\$ -	\$ 324,085
Travel	A	17,115	1,904	-	483	-	19,502
Business Meals and Hospitality	B	18,602	2,500	-	10,973	10,000	42,075
Other Expenses	C	3,226	-	170	57,778	-	61,174
Other Allowances		5,000	-	-	-	-	5,000
		<u>368,028</u>	<u>4,404</u>	<u>170</u>	<u>69,234</u>	<u>10,000</u>	<u>451,836</u>
<b>President's Office:</b>							
Salary and Benefits (3.95FTE)		436,732	-	-	-	-	436,732
Travel		82	-	-	-	-	82
Business Meals and Hospitality		166	-	-	-	-	166
Other Expenses		308,974	-	-	7,195	-	316,169
		<u>745,954</u>	<u>-</u>	<u>-</u>	<u>7,195</u>	<u>-</u>	<u>753,149</u>
<b>Total Expenses</b>		<u><b>\$ 1,113,982</b></u>	<u><b>\$ 4,404</b></u>	<u><b>\$ 170</b></u>	<u><b>\$ 76,429</b></u>	<u><b>\$ 10,000</b></u>	<u><b>\$ 1,204,985</b></u>

**Additional Disclosures:**

**Other Allowances** - The Pres. is provided other spending allowances of Discretionary Funds from the Univ. Foundation acct. and receives customary \$5000 allowance.

**Housing** - The President is provided the use of a residence, Walton House on the TTU campus.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2008 was \$32,726.

**Athletic Tickets** - The President is provided tickets to university athletic events. The face value of the tickets for this period was \$170, which is recorded in the expenses of Institutional Accounts--Other (Schedule C).

**External Sources** - This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule. Chartwells Dining Svcs flex dollars, totaling \$10,000.

*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. The 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.*

Tennessee Tech University  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2012 to June 30, 2013

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
7/1/12	NA	7/30/12	Cookeville, TN	Relocation from Chattanooga, TN	\$ -	\$ -	\$ -	\$ 6,640	\$ 6,640	\$ -	\$ -	\$ -	\$ 6,640	263026-73750
7/30/12	8/4/12	8/9/12	Lake Geneva, WI	AASCU New Presidents' Acad.	376	1,079	236	1,900	3,591	-	-	-	3,591	260001-73210
9/5/12	9/5/12	8/31/12	Tulahoma, TN	NDIA STEM Conference	-	-	-	25	25	-	-	-	25	260001-73110
9/14/12	9/15/12	10/30/12	Eugene, OR	TTU Football vs. Univ of OR	-	120	-	-	120	-	-	-	120	260001-73210
9/14/12	9/15/12	9/16/12	Eugene, OR	TTU Football vs. Univ of OR	-	120	336	-	-	-	-	456	456	600050-73210
10/18/12	10/18/12	10/26/12	Nashville, TN	Governor's Conference	-	-	22	200	222	-	-	-	222	260001-73110
10/26/12	10/26/12	11/9/12	Nashville, TN	Mtg w/Prospective Donor	-	-	8	-	8	-	-	-	8	260001-73110
11/2/12	11/2/12	3/31/13	Campus	Pres. Investiture Transportation	27	-	-	-	-	-	-	27	27	999000-73110
11/15/12	11/15/12	11/27/12	Nashville, TN	THEC Mtg	-	-	10	-	10	-	-	-	10	260001-73110
11/16/12	11/17/12	11/27/12	Houston, TX	Alumni Event	527	128	85	-	740	-	-	-	740	260001-73210
12/9/12	12/10/12	12/18/12	Dallas, TX	SACSCOC	529	169	113	450	1,261	-	-	-	1,261	260001-73210
12/15/12	12/17/12	1/3/13	NYC/Stamford, CT	BB Tournament & Donor Visit	503	293	208	-	1,004	-	-	-	1,004	260001-73210
2/10/13	2/11/13	2/27/13	Nashville, TN	OVC Bd. of Pres. Mtg.	-	140	-	-	140	-	-	-	140	260001-73110
2/13/13	2/13/13	2/27/2013	Nashville, TN	Posters at Capitol	-	-	10	-	10	-	-	-	10	260001-73110
2/20/13	2/20/13	2/28/13	Franklin, TN	TNCPE Banquet	-	-	-	105	105	-	-	-	105	260001-73110
3/11/13	3/12/13	4/5/13	Birmingham, AL	Mtgs w/UAB Reps	-	111	76	-	187	-	-	-	187	260001-73110
3/28/13	3/29/13	4/30/13	Franklin, TN	TBR Qtrly Mtg	-	151	35	-	186	-	-	-	186	260001-73110
4/6/13	4/7/13	4/25/13	Atlanta, GA	Alumni Event/NCAA Final Four	-	-	-	36	36	-	-	-	36	260001-73210
4/6/13	4/7/13	5/31/13	Atlanta, GA	Alumni Event/NCAA Final Four	-	1,344	-	560	-	1,904	-	-	1,904	999001-73210
4/8/13	4/10/13	4/30/13	New Orleans, LA	ACS Natl Mtg & Exposition	320	508	66	442	1,336	-	-	-	1,336	260001-73210
4/27/13	4/27/13	5/14/13	Atlanta, GA	Alumni Dinner Event	-	-	-	12	12	-	-	-	12	260001-73110
5/2/13	5/3/13	5/14/13	Birm./Huntsville, AL	Alumni & Donor Visits	-	101	26	-	127	-	-	-	127	260001-73210
5/14/13	5/15/13	5/28/13	Nashville, TN	TBR Search Comm Mtg	-	126	-	-	126	-	-	-	126	260001-73110
6/13/13	6/15/13	6/24/13	DC/Baltimore	Alumni Events & Mtgs w/Legislators	609	424	69	37	1,139	-	-	-	1,139	260001-73210
6/20/13	6/21/13	6/30/13	Morristown, TN	TBR Qtrly Mtg	-	90	-	-	90	-	-	-	90	260001-73110
<b>Total Travel Expenses for the President</b>					<b>\$ 2,891</b>	<b>\$ 4,904</b>	<b>\$ 1,299</b>	<b>\$ 10,407</b>	<b>\$ 17,115</b>	<b>\$ 1,904</b>	<b>\$ -</b>	<b>\$ 483</b>	<b>\$ 19,502</b>	

**Tennessee Tech University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

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					
7/3/2012	7/31/2012	Chartwells	Mtg w/Consulting Firm	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ 24	3	\$ 8.00	251036-74581
7/9/2012	7/31/2012	Chartwells	Communication Mtg w/TBR Reps	40	-	-	-	-	40	5	\$ 8.00	251036-74581
7/12/2012	7/12/2012	Flex	Welcome Reception for Oldhams	-	-	-	-	900	900	200	\$ 4.50	Flex
7/24/2012	7/31/2012	Chartwells	Social for Turkish HS Visitors	150	-	-	-	-	150	30	\$ 5.00	251036-74581
8/7/2012	8/24/2013	Chartwells	Mtg w/Local Industry Reps	81	-	-	-	-	81	10	\$ 8.10	251036-74581
8/6/2012	8/6/2012	Flex	Reception for Facilities Staff	-	-	-	-	220	220	40	\$ 5.50	Flex
8/13/2012	8/24/2012	Chartwells	Lunch Mtg w/OVC Commissioner	16	-	-	-	-	16	2	\$ 8.00	251036-74581
8/21/2012	8/30/2012	Chartwells	Regional Higher Educ Roundtable	105	-	-	-	-	105	30	\$ 3.50	251036-74581
8/21/2012	8/21/2012	Johnson's & Flex	Mtg w/SOA's & Communications	75	-	-	-	350	425	35	\$ 12.14	251036 & Flex
8/22/2012	8/22/2012	Flex	Faculty Meeting Luncheon	-	-	-	-	3,500	3,500	350	\$ 10.00	Flex
8/29/2012	8/31/2012	Chartwells	Project Inspire Mtg	66	-	-	-	-	66	6	\$ 11.00	251036-74581
8/30/2012	8/30/2012	Flex	President's Box--Football Game	-	-	-	-	900	900	90	\$ 10.00	Flex
9/6/2012	9/25/2013	Chartwells	Emerging Ldrs Class Reception	804	-	-	-	-	804	35	\$ 22.97	251036-74581
9/6/2012	9/6/2012	Flex	President's Box--Football Game	-	-	-	-	1,200	1,200	120	\$ 10.00	Flex
9/10/2012	9/20/2013	Chartwells	C & S Svc Pin Presentations	400	-	-	-	-	400	100	\$ 4.00	251036-74581
9/18/2012	9/18/2012	Flex	Academic Achievement Awards	-	-	-	-	331	331	40	\$ 8.28	Flex
9/28/2012	10/23/2013	Chartwells	Orientation Rec. for New Faculty/Staff	960	-	-	-	-	960	64	\$ 15.00	251036-74581
10/6/2012	10/6/2012	Flex	President's Box--Football Game	-	-	-	-	900	900	100	\$ 9.00	Flex
10/9/2012	10/23/2012	Chartwells	Mtg w/Academic Deans	220	-	-	-	-	220	10	\$ 22.00	251036-74581
10/10/2012	10/17/2012	TCC Inc.	Pres/Cabinet Retreat (2-day event)	540	-	-	-	-	540	9	\$ 60.00	251036-74581
10/20/2012	10/20/2012	Flex	President's Box--Football Game	-	-	-	-	855	855	95	\$ 9.00	Flex
11/1/2012	11/21/2012	Chartwells	Pres. Club Evening of Thanks	-	-	-	4,450	-	4,450	250	\$ 17.80	999000-74581
11/2/2012	3/31/2013	Chartwells	Investiture Bkfst--for participants	-	-	-	90	-	90	20	\$ 4.50	999000-74581
11/2/2012	3/31/2013	Chartwells	Investiture Bkfst--for participants	-	-	-	113	-	113	25	\$ 4.52	999000-74581
11/2/2012	3/31/2013	Chartwells	Investiture Bkfst Buffet for participants	-	-	-	180	-	180	40	\$ 4.50	999000-74581
11/2/2012	3/31/2013	Chartwells	Investiture Lunch for Invited Guests	-	-	-	736	-	736	100	\$ 7.36	999000-74581
11/3/2012	11/3/2012	Flex & Chartwells	President's Box--Football Game	57	-	-	-	844	901	100	\$ 9.01	251036/Flex
11/10/2012	11/25/2012	Chartwells	President's Box--Football Game	900	-	-	-	-	900	100	\$ 9.00	251036-74581
11/19/2012	12/13/2012	Chartwells	Academic & Admin. Officers Mtg	276	-	-	-	-	276	40	\$ 6.90	251036-74581
11/26/2012	12/13/2012	Chartwells	Rec. for Student Banner Competition	850	-	-	-	-	850	100	\$ 8.50	251036-74581
11/27/2012	12/13/2012	Chartwells	President's Lunch Session (guests)	20	-	-	-	-	20	3	\$ 6.67	251036-74581
11/28/2012	12/19/2012	Chartwells	Investiture Planning Comm Luncheon	900	-	-	-	-	900	100	\$ 9.00	251036-74581
12/2/2012	12/13/2012	Chartwells	Christmas Open House--Pres. Home	-	-	-	3,465	-	3,465	315	\$ 11.00	096420-74581
12/3/2012	12/20/2012	Chartwells	C & S Holiday Recognition Luncheon	3,088	-	-	-	-	3,088	325	\$ 9.50	251036-74581
12/11/2012	1/11/2012	Chartwells	Legislative Forum	375	-	-	-	-	375	20	\$ 18.75	251036-74581
12/15/2012	1/11/2013	Chartwells	Commencement Luncheon	180	-	-	-	-	180	12	\$ 15.00	251036-74581
12/15/2012	1/11/2013	Chartwells	Commencement Refreshments	30	-	-	-	-	30	NA	NA	251036-74581
1/24/2013	1/31/2013	Chartwells	TTU/Highlands Mtg w/Consultant	80	-	-	-	-	80	10	\$ 8.00	251036-74581
1/25/2013	2/12/2013	Chartwells	Facilities Planning/Consultation Mtg	186	-	-	-	-	186	20	\$ 9.30	251036-74581

**Tennessee Tech University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

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					
2/1/2013	2/20/2013	Chartwells	Eagle Unveiling Luncheon--Pres. Home	-	-	-	1,339	-	1,339	87	\$ 15.39	999000-74581
2/1/2013	2/12/2013	Chartwells	Band Members Lunch w/Eagle Event	75	-	-	-	-	75	22	\$ 3.41	251036-74581
2/8/2013	2/25/2013	Chartwells	Research Mtg w/TBR Rep	56	-	-	-	-	56	6	\$ 9.33	251036-74581
2/8/2013	2/28/2013	Chartwells	Retirement Event-VP Ext Prog/Reg Dev	-	2,500	-	-	-	2,500	250	\$ 10.00	999001-74581
2/12/2013	2/25/2013	Chartwells	Reception/Dinner w/Guest Lecturer	605	-	-	-	-	605	45	\$ 13.44	251036-74581
2/12/2013	2/20/2013	Chartwells	Guest Lecturer Mtg w/EAC	68	-	-	-	-	68	10	\$ 6.80	251036-74581
2/19/2013	3/8/2013	Chartwells	Mtg w/Facilities Consultant	93	-	-	-	-	93	10	\$ 9.30	251036-74581
2/22/2013	3/8/2013	Chartwells	NASA Staff Lunch	132	-	-	-	-	132	12	\$ 11.00	251036-74581
2/22/2013	3/8/2013	Chartwells	NASA Staff Dinner	150	-	-	-	-	150	12	\$ 12.50	251036-74581
2/26/2013	2/14/2013	Putnam Chamber	Annual Chamber Mtg/Dinner-Table Spon.	-	-	-	600	-	600	8	\$ 75.00	999000-74581
3/13/2013	4/9/2013	Dr. Oldham	Mtg w/Chemistry Guest Speaker	38	-	-	-	-	38	2	\$ 19.00	251036-74581
3/19/2013	3/26/2013	Dr. J. Carrick	Guest Lecturer Luncheon Mtg w/Pres.	43	-	-	-	-	43	4	\$ 10.75	251036-74581
3/20/2013	4/9/2013	Dr. Oldham	Mtg w/Attorney Re: Foundation Matters	81	-	-	-	-	81	4	\$ 20.25	251036-74581
3/22/2013	4/30/2013	Chartwells	Centennial Planning Comm Lunch Mtg	110	-	-	-	-	110	10	\$ 11.00	251036-74581
3/22/2013	4/30/2013	Chartwells	TUFS Dinner Mtg	550	-	-	-	-	550	25	\$ 22.00	251036-74581
3/23/2013	4/30/2013	Chartwells	TUFS Mtg Refreshments	113	-	-	-	-	113	25	\$ 4.52	251036-74581
3/23/2013	4/30/2013	Chartwells	TUFS Mtg Refreshments	163	-	-	-	-	163	25	\$ 6.52	251036-74581
3/25/2013	4/30/2013	Chartwells	Facilities Planning Lunch Mtg	44	-	-	-	-	44	4	\$ 11.00	251036-74581
3/26/2013	4/30/2013	Chartwells	Open Session w/President	750	-	-	-	-	750	150	\$ 5.00	251036-74581
3/27/2013	4/30/2013	Chartwells	Mtg w/ECD Commissioner & Guests	150	-	-	-	-	150	10	\$ 15.00	251036-74581
4/3/2013	4/30/2013	Chartwells	Financial Execs Lunch Mtg	196	-	-	-	-	196	7	\$ 28.00	251036-74581
4/16/2013	4/30/2013	Chartwells	Centennial Planning Comm Lunch Mtg	110	-	-	-	-	110	10	\$ 11.00	251036-74581
4/18/2013	4/30/2013	Chartwells	Student Office Workers Lunch Mtg	103	-	-	-	-	103	10	\$ 10.30	251036-74581
4/22/2013	4/30/2013	Chartwells	C & S Brunch	1,878	-	-	-	-	1,878	185	\$ 10.15	251036-74581
4/23/2013	5/31/2013	Chartwells	Luncheon Forum Guests	93	-	-	-	-	93	16	\$ 5.81	251036-74581
5/9/2013	5/31/2013	Chartwells	Staff Advisory Comm Mtg	100	-	-	-	-	100	12	\$ 8.33	251036-74581
5/11/2013	5/31/2013	Chartwells	Commencement Refreshments	42	-	-	-	-	42	20	\$ 2.10	251036-74581
5/11/2013	5/31/2013	Chartwells	Commencement Luncheon	290	-	-	-	-	290	19	\$ 15.26	251036-74581
5/14/2013	5/31/2013	Chartwells	EAC--Risk Assessment Session	186	-	-	-	-	186	20	\$ 9.30	251036-74581
5/16/2013	6/30/2013	Chartwells	Cabinet w/Research Exec	160	-	-	-	-	160	10	\$ 16.00	251036-74581
5/16/2013	6/11/2013	Father Tom's Pub	TN Preservation Trust Conf. Reception	1,750	-	-	-	-	1,750	100	\$ 17.50	251036-74581
6/18/2013	6/30/2013	Chartwells	Cabinet w/Diversity Exec	50	-	-	-	-	50	11	\$ 4.55	251036-74581
<b>Total Business Meals &amp; Hospitality Expenses for the President</b>				<b>\$ 18,602</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 10,973</b>	<b>\$ 10,000</b>	<b>\$ 42,075</b>			

**Tennessee Tech University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
8/1/12	TTU--Telecommunications	Apple iPhone 4	\$ 367	\$ -	\$ -	\$ -	\$ 367	260001-74210
8/17/12	Athletics--Intra Univ.	Season Football Tickets (2)	-	-	40	-	40	115150-58001
8/31/12	Athletics Foundation	Champ. Ring/Pendant (Tennis)	-	-	-	325	325	600050-74510
8/31/12	Oak Hall	Cap & Gown	964	-	-	-	964	251036-74510
10/18/12	Athletics--Intra Univ.	Season Basketball Tickets (2)	-	-	130	-	130	115150-58001
11/19/12	B&K Apparel & Embroidery	Embroidery for Jackets	-	-	-	16	16	600050-74510
11/20/12	BSN Sports	Jackets for Pres/First Lady	-	-	-	249	249	600050-74510
11/7/12	USPS	Precancel Permit-Xmas Card	-	-	-	190	190	096420-74230
12/11/12	USPS	Postage--TN Xmas cards	-	-	-	389	389	096420-74230
12/31/12	Johnson's Nursery	Décor for WH Open House	-	-	-	1,698	1,698	096420-74510
1/10/13	Printing Svcs	Printing of Pres. Xmas card	-	-	-	1,511	1,511	096420-74110
1/10/13	USPS	Postage--Non-TN Xmas cards	-	-	-	63	63	096420-74230
11/30/12	Fastsigns	Investiture Signage	-	-	-	30	30	999000-74510
3/31/13	TTU Printing Svcs	Printing for Investiture Event	-	-	-	2,548	2,548	999000-74110
3/31/13	Johnson's Nursery	Flowers for Investiture Event	-	-	-	80	80	999000-74510
3/31/13	USPS	Postage for Investiture Invites	-	-	-	149	149	999000-74230
3/27/13	Putnam Co. Clerk	Pres. Car Lic. Plate Renewal	-	-	-	60	60	999000-74510
6/12/13	Johnson's Nursery	Plants for Walton House	-	-	-	992	992	999000-74510
6/17/13	TN Pool & Outdoors	Walton House Pool Project	-	-	-	16,450	16,450	999000-78490
6/24/13	TTU--Creative Svcs	Design--Pres. Holiday Card	-	-	-	60	60	999000-74110
6/24/13	TTU--Creative Svcs	Design--Investiture Invit/Program	-	-	-	290	290	999000-74110
6/26/13	TN Pool & Outdoors	Walton House Pool Project	-	-	-	32,500	32,500	999000-78490
6/26/13	Central Electric Supply	Walton House Pool Proj. Supply	-	-	-	178	178	999000-78490
6/30/13	Dell	Laptop w/Case & Software	1,895	-	-	-	1,895	260001-74510
<b>Total Other Operating Expenses for the President</b>			<b>\$ 3,226</b>	<b>\$ -</b>	<b>\$ 170</b>	<b>\$ 57,778</b>	<b>\$ 61,175</b>	

# **The University of Memphis**

## **Audit of the President's Expenses For the Period July 1, 2012 - June 30, 2013**

**Prepared By:  
Department of Internal Audit  
Tennessee State University**



Department of Internal Audit

3500 John A. Merritt Blvd.  
Nashville, TN 37209-1561

October 25, 2013

Mr. Tom Griscom, Audit Committee Chair  
Tennessee Board of Regents  
1415 Murfreesboro Road  
Nashville, Tennessee 37217

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for the University of Memphis for the fiscal year July 1, 2012 to June 30, 2013, as required by Tennessee Code Annotated, Title 49, Chapter 7. The audit included all accounts under the direct budgetary control of the president and expenses funded by institutional funds, foundation funds, or external sources.

The objectives of the audit were to determine compliance with Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses incurred by, at the direction of or for the benefit of the president regardless of the funding source. 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.

This report contains neither findings nor observations.

We appreciate the courtesy and cooperation of the University of Memphis personnel during the review. Please contact me at 615-963-7656, should you have any questions regarding this audit.

Sincerely,

Mike Batson  
Director  
Tennessee State University

CC: Mr. R. Brad Martin  
Dr. Shirley C. Raines  
Mr. David Zettergren  
Mr. Byron Morgan

**University of Memphis**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2012 – June 30, 2013**

<b>President</b>	Mr. R. Brad Martin, Interim President Dr. Shirley Raines, Former President	<b>Internal Auditor</b>	Mike Batson, Tennessee State University																																																																																
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the President for the fiscal year ended June 30, 2013; to determine compliance with Tennessee Board of Regents and institutional policies regarding expenses; and to identify and report all expenses incurred 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 and expenses funded by institutional funds, foundation funds, or external sources, and any expenses made by, at the direction of, or for the benefit of the president during the fiscal year. 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 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, 2013. The use of allowances was not included in tests performed during the audit because they represent taxable income to the president.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Institutional</th> <th style="text-align: center;">Foundation</th> <th style="text-align: center;">External</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5"><b>President (1):</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$473,692</td> <td style="text-align: right;">\$9,447</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$483,139</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$13,188</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$466</td> <td style="text-align: right;">\$13,654</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$10,365</td> <td style="text-align: right;">\$24,835</td> <td style="text-align: right;">\$15,254</td> <td style="text-align: right;">\$50,454</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$32,103</td> <td style="text-align: right;">\$1,323</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$33,426</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$5,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$5,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Allowances (Specify)</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td colspan="5"><b>President's Office (2):</b></td> </tr> <tr> <td>Salary and Benefits (5 FTE)</td> <td style="text-align: right;">\$555,561</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$555,561</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$4,341</td> <td style="text-align: right;">\$1,269</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$5,610</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$3,892</td> <td style="text-align: right;">\$2,397</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$6,289</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$29,589</td> <td style="text-align: right;">\$593,609</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$623,198</td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right;"><b>\$1,127,731</b></td> <td style="text-align: right;"><b>\$632,880</b></td> <td style="text-align: right;"><b>\$15,720</b></td> <td style="text-align: right;"><b>\$1,776,331</b></td> </tr> </tbody> </table> <p>In addition, the following were provided to the president during the year. Any personal use value of the vehicle is reported to the president as taxable income. Vehicle maintenance and operating costs were recorded in fund 1100001 and were excluded from the scope of this review.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Vehicle (Purchase Cost in FY 2005)</td> <td style="text-align: right;">\$15,763</td> </tr> <tr> <td>Athletic Tickets at Face Value</td> <td style="text-align: right;">\$19,229</td> </tr> </table> <p>The president was provided tickets for university athletic events with a face value of \$15,763. These tickets were charged to the Athletic Department accounts. Review of university athletic tickets was not included in the scope of the audit</p>					Institutional	Foundation	External	Total	<b>President (1):</b>					Salary and Benefits	\$473,692	\$9,447	\$00	\$483,139	Travel (Schedule A)	\$13,188	\$00	\$466	\$13,654	Business Meals and Hospitality (Schedule B)	\$10,365	\$24,835	\$15,254	\$50,454	Other Expenses (Schedule C)	\$32,103	\$1,323	\$00	\$33,426	Discretionary Allowance	\$5,000	\$00	\$00	\$5,000	Housing Allowance	\$00	\$00	\$00	\$00	Other Allowances (Specify)	\$00	\$00	\$00	\$00	<b>President's Office (2):</b>					Salary and Benefits (5 FTE)	\$555,561	\$00	\$00	\$555,561	Travel	\$4,341	\$1,269	\$00	\$5,610	Business Meals and Hospitality	\$3,892	\$2,397	\$00	\$6,289	Other Expenses	\$29,589	\$593,609	\$00	\$623,198	<b>Total Expenses</b>	<b>\$1,127,731</b>	<b>\$632,880</b>	<b>\$15,720</b>	<b>\$1,776,331</b>	Vehicle (Purchase Cost in FY 2005)	\$15,763	Athletic Tickets at Face Value	\$19,229
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Athletic Tickets at Face Value	\$19,229																																																																																		
<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A																																																																																
<b>Conclusion</b>	The objectives of the audit of the expenses of the Office of the President for the University of Memphis for the fiscal year July 1, 2012 through June 30, 2013 were achieved. The audit revealed no significant policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president's office.																																																																																		

**The University of Memphis  
Summary of the President's Expenses  
For the Period July 1, 2012 to June 30, 2013**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 473,692	\$ -	\$ -	\$ 9,447	\$ -	\$ 483,139
Travel	A	12,021	-	1,167	-	466	13,654
Business Meals and Hospitality	B	6,849	22,958	3,516	1,877	15,254	50,453
Other Expenses	C	4,878	784	27,225	539	-	33,426
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		-	-	-	-	-	-
Other Allowances		5,000	-	-	-	-	5,000
		<u>502,441</u>	<u>23,742</u>	<u>31,908</u>	<u>11,862</u>	<u>15,719</u>	<u>585,672</u>
<b>President's Office:</b>							
Salary and Benefits (5 FTE)		555,561	-	-	-	-	555,561
Travel		4,341	1,269	-	-	-	5,610
Business Meals and Hospitality		3,892	2,397	-	-	-	6,289
Other Expenses		29,589	593,609	-	-	-	623,199
		<u>593,383</u>	<u>597,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,190,659</u>
<b>Total Expenses</b>		<u><b>\$ 1,095,824</b></u>	<u><b>\$ 621,018</b></u>	<u><b>\$ 31,908</b></u>	<u><b>\$ 11,862</b></u>	<u><b>\$ 15,719</b></u>	<u><b>\$ 1,776,331</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances of \$5,000.

**Housing** - The President is provided the use of a residence.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2005 was \$15,763.

**Athletic Tickets** - The President is provided tickets to university athletic events. The face value of the tickets for this period was \$19,229, which is recorded in the expenses of other institutional accounts.

**Cell Phone Allowance/Hot Spot Data Service** - The President is provided a cell phone allowance, included in salary and benefits, of \$165/month for a total of \$1,980. The President is also provided with hot spot equipment and service totaling \$899, detailed in Schedule C.

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

*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. The 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.*

The University of Memphis  
Schedule A - Travel Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

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			
7/7/12	7/8/12	7/18/12	Knoxville/Washington, D.C.	Big East Conf. CEO Mtg	\$ 597	\$ 188	\$ 107	\$ 121	\$ 825	\$ -	\$ -	\$ -	\$ 188	\$ 1,012	100000/73200
7/25/12	7/25/12	8/16/12	Knoxville/Memphis	Meeting with Governor	982	-	-	-	982	-	-	-	-	982	100000/73100
8/3/12	8/3/13	10/1/12	Local Travel	Fuel	-	-	-	45	45	-	-	-	-	45	100000/73100
8/9/12	8/9/12	10/1/12	Jackson, TN	Fuel	-	-	-	36	36	-	-	-	-	36	100000/73100
8/14/12	8/14/12	10/1/12	Jackson, TN	Fuel	-	-	-	46	46	-	-	-	-	46	100000/73100
8/21/12	8/21/12	10/5/12	Nashville/Memphis	TBR Presidents Meeting	-	-	-	45	45	-	-	-	-	45	100000/73100
8/28/12	8/28/12	10/1/12	Local Travel	Fuel	-	-	-	40	40	-	-	-	-	40	100000/73100
9/11/12	9/11/12	10/5/12	Local Travel	Fuel	-	-	-	49	49	-	-	-	-	49	100000/73100
9/20/12	9/21/12	10/18/12	Memphis/Cleveland, TN	TBR Quarterly Meeting	-	88	69	51	209	-	-	-	-	209	100000/73100
9/23/12	9/23/12	10/5/12	Local Travel	Fuel	-	-	-	46	46	-	-	-	-	46	100000/73100
9/27/12	9/28/12	9/26/12	Memphis/Houston	Meetings with donors	433	223	92	22	769	-	-	-	-	769	100000/73200
9/28/12	9/28/12	10/5/12	Local Travel	Fuel	-	-	-	46	46	-	-	-	-	46	100000/73100
9/30/12	10/1/12	10/5/12	Memphis/Washington, D.C.	White House business Council	779	685	107	68	1,638	-	-	-	-	1,638	100000/73200
10/3/12	10/4/12	10/18/12	Memphis/Nashville	Dinner with Governor	-	116	99	93	308	-	-	-	-	308	100000/73100
10/8/12	10/8/12	10/8/12	Memphis/Chicago	Cancelled Ticket	50	-	-	-	50	-	-	-	-	50	100000/73200
10/11/12	10/16/12	11/20/12	Memphis/Jackson/Oakridge	West TN Superintendents Dinner/WHET Conference	-	81	115	50	246	-	-	-	-	246	100000/73100
10/23/12	10/23/12	12/13/12	Local Travel	Fuel	-	-	-	51	51	-	-	-	-	51	100000/73100
11/3/12	11/3/12	12/13/12	Local Travel	Fuel	-	-	-	40	40	-	-	-	-	40	100000/73100
11/6/12	11/7/12	11/20/12	Memphis/Nashville	TBR Presidents Meeting	-	116	99	50	265	-	-	-	-	265	100000/73100
11/12/12	11/13/12	11/20/12	Memphis/Chicago	Big East Conference	1,250	278	107	-	1,357	-	-	-	278	1,635	100000/73200
11/25/12	11/25/12	12/13/12	Local Travel	Fuel	-	-	-	50	50	-	-	-	-	50	100000/73100
11/26/12	11/26/12	12/13/12	Memphis/Nashville	Meeting with Chancellor	-	-	-	40	40	-	-	-	-	40	100000/73100
12/4/12	12/6/12	12/17/12	MEM/BNA/ATL/TRI	Met with Legislators in Nashville/Meeting at ETSU	990	83	115	30	1,218	-	-	-	-	1,218	100000/73100
12/8/12	12/8/12	1/30/13	Local Travel	Fuel	-	-	-	51	51	-	-	-	-	51	100000/73100
12/12/12	12/13/12	1/30/13	Memphis/Nashville	TBR Quarterly Meeting	-	116	99	28	243	-	-	-	-	243	100000/73100
1/10/13	1/10/13	3/19/13	Local Travel	Fuel	-	-	-	49	49	-	-	-	-	49	100000/73100
1/11/13	1/11/13	1/30/13	Memphis/Dallas	Big East Conference Meeting	1,400	-	53	11	1,465	-	-	-	-	1,465	100000/73200
1/26/13	1/26/13	3/19/13	Local Travel	Fuel	-	-	-	46	46	-	-	-	-	46	100000/73100
1/28/13	1/29/13	2/18/13	Memphis/Jackson/Nashville	Speaker at Jackson Rotary Club/Governor's State of the State Address in Nashville	-	116	99	42	257	-	-	-	-	257	100000/73100
2/4/13	2/5/13	2/18/13	Memphis/Nashville	TBR Presidents Meeting	-	116	99	62	277	-	-	-	-	277	100000/73100
2/19/13	2/20/13	4/8/13	Memphis, TN/Nashville, TN	Maxine Smith Fellows Reception	-	86	99	93	278	-	-	-	-	278	10000/73100
2/25/13	2/25/13	5/14/13	Local Travel	Fuel	-	-	-	54	54	-	-	-	-	54	10000/73100
3/1/13	3/20/13	3/20/13	Memphis/Atlanta	Big East Conference Meeting	263	-	-	-	263	-	-	-	-	263	100000/73200
3/14/13	3/14/13		Tulsa, OK	MN Basketball CUSA tournament	-	-	-	-	-	-	-	-	-	-	Private Plane.
3/19/13	3/24/13		Detroit, MI	MN Basketball NCAA tournament	-	1,073	94	-	-	-	1,167	-	-	1,167	750010/73400
3/26/13	3/26/13	4/10/13	Memphis, TN/Nashville, TN	Fuel	-	-	-	44	44	-	-	-	-	44	10000/73100
3/27/13	3/28/13	4/10/13	Memphis, TN/Nashville, TN	TN College Association Meeting	-	141	-	-	141	-	-	-	-	141	10000/73100
4/8/13	4/8/13	5/14/13	Local Travel	Carwash	-	-	-	5	5	-	-	-	-	5	10000/73100
4/13/13	4/13/13	5/14/13	Local Travel	Parking	-	-	-	15	15	-	-	-	-	15	10000/73100
4/17/13	4/17/13	5/14/13	Local Travel	Fuel	-	-	-	51	51	-	-	-	-	51	10000/73100
5/5/13	5/5/13	6/14/13	Memphis, TN/Jackson, TN	Lambuth Baccalaureate	-	-	-	34	34	-	-	-	-	34	10000/73100
5/8/13	5/8/13	6/14/13	Memphis, TN/Jackson, TN	Jackson Rotary Club	-	-	-	31	31	-	-	-	-	31	10000/73100
5/27/13	5/27/13	7/8/13	Local Travel	Fuel	-	-	-	54	54	-	-	-	-	54	10000/73100
6/13/13	6/13/13	7/8/13	Local Travel	Fuel	-	-	-	55	55	-	-	-	-	55	10000/73100
6/20/13	6/21/13	7/11/13	Oak Ridge, TN/Morristown, TN	TBR Meeting Walters State Community College	-	90	69	50	209	-	-	-	-	209	10000/73100
<b>Total Travel Expenses for the President</b>					<b>\$ 6,744</b>	<b>\$ 3,595</b>	<b>\$ 1,521</b>	<b>\$ 1,794</b>	<b>\$ 12,021</b>	<b>\$ -</b>	<b>\$ 1,167</b>	<b>\$ -</b>	<b>\$ 466</b>	<b>\$ 13,654</b>	

**The University of Memphis**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2012 to June 30, 2013**

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					
8/8/12	8/15/12	Wilson Conference Ctr, LLC	Lunch with Donor	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ 30	2	\$ 14.94	10000/74983
8/12/12	8/22/2012	Wilson Conference Ctr, LLC	August Commencement Speaker's Dinner	-	-	1,695	-	-	1,695	30	\$ 56.50	
8/17/12	8/21/12	Gourmet Your Way LLC	Annual President's Council	254	-	-	-	-	254	10	\$ 25.40	10000/74983
9/1/12		Tiger Scholarship Fund/Gift In Kind	Football Suite	-	-	30	-	-	30	2	\$ 15.00	720000/74983
9/5/12	9/26/12	Shirley Raines	Dinner with donors	-	359	-	-	-	359	5	\$ 71.80	100/74620
9/10/12	9/20/12	Aramark Inc	President's Administrative Retreat	2,701	-	-	-	-	2,701	210	\$ 12.86	10000/74983
10/11/12	10/1/12	Flatiron Grille	Reception West TN Superintendents	-	2,502	-	-	-	2,502	25	\$ 100.08	100/74620
10/19/12		Tiger Scholarship Fund/Gift In Kind	Hall of Fame Reception-Tiger Catering	-	-	23	-	-	23	2	\$ 11.50	720000/74983
10/19/12	11/12/12	Tiger Scholarship Fund/Foundation (Gift-in-Kind)	Hall of Fame Dinner-Memphis Botanic Garden/Simply Delicious Catering	-	-	-	88	-	88	2	\$ 44.00	700/74620
12/3/12	12/20/12	Fogelman Executive Conference Center	Dinner with Provost candidate	-	48	-	-	-	48	2	\$ 24.00	100/74620
12/14/12	12/14/12	Aramark Catering	Winter Holiday Party	-	-	-	-	11,240	11,240	1500	\$ 7.49	4010000/74983
12/15/12	1/11/13	Wilson Conference Ctr, LLC	December Commencement Speaker's Dinner	-	-	-	-	216	216	6	\$ 36.00	4010000/74983
1/9/13	2/13/13	Tiger Scholarship Fund	Ambassador Room-Levy Restaurants Fed Ex Forum (meals)	-	-	58	-	-	58	2	\$ 29.00	720000/74983
1/9/13	2/12/13	Foundation (Gift-in-Kind)	Ambassador Room-Levy Restaurants Fed Ex Forum (beverages)	-	-	-	13	-	13	2	\$ 6.50	700/74620
1/31/13	2/21/13	Aramark Inc	Meeting with Executive Recruiting Firm	63	-	-	-	-	63	2	\$ 31.45	10000/74983
1/31/13	3/12/13	Aramark Inc	TN Women's Forum Reception	438	-	-	-	-	438	26	\$ 16.84	10000/74983
4/25/13	5/16/13	Aramark	Planning Mtg Interim President	85	-	-	-	-	85	4	\$ 21.20	
4/28/13	4/28/13	Aramark Catering	President Leadership/Recognition Awards Ceremony	-	-	-	-	1,407		75	\$ 18.76	10000/74983
4/28/13	4/28/13	Aramark Catering	Honors Assembly	-	-	-	-	2,391	2,391	500	\$ 4.78	Catering Funds
5/2/13	5/23/13	Aramark	President's Retirement Reception	-	9,000	-	-	-	9,000	1000	\$ 9.00	Catering Funds
5/7/13	5/16/13	Aramark	Briefing of Interim President	70	-	-	-	-	70	3	\$ 23.28	10000/74983
5/10/13	6/12/13	Wilson Conference Ctr, LLC	May Commencement Speaker's Dinner	-	-	1,710	-	-	1,710	48	\$ 35.63	
5/16/13	7/9/13	Aramark	President's retirement reception by BOV	-	-	-	1,419	-	1,419	55	\$ 25.81	401000/74983
5/16/13	6/18/13	Susan Elliott	President's retirement reception by BOV	-	-	-	356	-	356	55	\$ 6.48	100/74620
5/21/13	7/8/13	Shirley Raines	Meeting with SWTCC Rep	37	-	-	-	-	37	2	\$ 18.62	10000/74983
5/23/13	6/18/13	Premier Place Catering	Business Community Mtg	3,172	-	-	-	-	3,172	166	\$ 19.11	10000/74983
6/11/13	6/20/13	Susan Elliott	President's Community Reception	-	810	-	-	-	810	215	\$ 3.77	100/74620
6/11/13	6/20/13	William H Lang	President's Community Reception	-	200	-	-	-	200	215	\$ 0.93	100/74450
6/11/13	6/20/13	Neal P Endermann	President's Community Reception	-	200	-	-	-	200	215	\$ 0.93	100/74450
6/11/13	6/20/13	Nathan A Traylor	President's Community Reception	-	200	-	-	-	200	215	\$ 0.93	100/74450
6/11/13	7/11/13	Classic Party Rentals	President's Community Reception	-	571	-	-	-	571	215	\$ 2.65	100/74500
6/11/13	7/11/13	Holiday Inn at UofM	President's Community Reception	-	7,693	-	-	-	7,693	215	\$ 35.78	100/74620
6/11/13	7/11/13	Holliday Flowers	President's Community Reception	-	1,200	-	-	-	1,200	215	\$ 5.58	100/74650
6/27/13	7/18/13	David Cox	President Staff Luncheon	-	175	-	-	-	175	7	\$ 25.06	100/74620
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 6,849</b>	<b>\$ 22,958</b>	<b>\$ 3,516</b>	<b>\$ 1,877</b>	<b>\$ 15,254</b>	<b>\$ 50,453</b>			

**The University of Memphis**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/15/12	Network Services	Hotspot Data Service	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 49.53	100000/74212/74214
7/23/12	National Awards	Gift for August Commencement Speaker	-	-	148	-	-	148	401000/74986
7/31/12	Tiger Copy Graphics	Printing- VIP August Commencement Invitations	-	-	186	-	-	186	401000/74110
8/6/12	Raines, Shirley Carol.	Parking - St. Jude	10	-	-	-	-	10	100000/74986
8/9/12	National Awards	Aluminum replica of the President's Medallion	-	-	600	-	-	600	401000/74986
8/15/12	Network Services	Hotspot Data Service	49	-	-	-	-	49	100000/74212
8/22/12	The Economic Club of Memphis	Membership for Dr. Raines	-	575	-	-	-	575	100/74610
9/1/12	Season Tickets	Football Season tickets-51 tickets @ \$150 each	-	-	7,650	-	-	7,650	751010/58000
9/1/12	Season Tickets	Football Season tickets-3 tickets @ \$150 each	-	-	450	-	-	450	751010/58000
9/15/12	Network Services	Hotspot Data Service	50	-	-	-	-	50	100000/74212
9/18/12	UC813-Presidents Admin Retreat-9/10	Presidents Admin Retreat-9/10	248	-	-	-	-	248	100000/74986
9/25/12	Holliday's Flowers, Inc.	Flowers for August Commencement Speaker's Dinner	-	-	209	-	-	209	401000/74986
10/8/12	Shirley Raines	Registration for Dr. Raines - Leadership Summit /Chattanooga, TN	-	150	-	-	-	150	100/74610
10/8/12	Association for Childhood Education	Membership for Dr. Raines	-	59	-	-	-	59	100/74610
10/15/12	Network Services	Hotspot Data Service	44	-	-	-	-	44	100000/74212
10/31/12	Tiger Copy Graphics	Printing- VIP December Commencement Invitations	-	-	186	-	-	186	401000/74110
11/3/12	Season Tickets	Wm Basketball Season tickets-2 tickets @ \$100 each	-	-	200	-	-	200	770010/58000
11/7/12	Season Tickets	MN Basketball Season tickets-8 tickets @ \$825	-	-	6,600	-	-	6,600	750010/58000
11/7/12	Season Tickets	MN Basketball Season tickets-4 tickets @ \$705	-	-	2,820	-	-	2,820	750010/58000
11/15/12	Network Services	Hotspot Data Service	46	-	-	-	-	46	100000/74212
12/15/12	Network Services	Hotspot Data Service	46	-	-	-	-	46	100000/74212
12/20/12	National Awards	Gift for December Commencement Speaker	-	-	150	-	-	150	401000/74986
1/4/13	BB Away Game Tickets	5 tickets @ \$15 each for MN BB vs.UT	-	-	75	-	-	75	750010/58050
1/15/13	Network Services	Hotspot Data Service (2)	102	-	-	-	-	102	100000/74212/74214
1/22/13	Sunrise Pontiac GMC Inc.	Body Repair	1,424	-	-	-	-	1,424	100000/75230
1/23/13	Landers Ford	Service/Spark Plug/Brakes	965	-	-	-	-	965	100000/75230
1/31/13	Tiger Copy Graphics	Printing - Honors Assembly invitations	-	-	120	-	-	120	401000/74110
1/31/13	Women's BB Tickets	30 tickets to Wm Basketball Rice game @ 9 each	-	-	270	-	-	270	770010/58001
2/15/13	Network Services	Hotspot Data Service (2)	102	-	-	-	-	102	100000/74212
3/14/13	Post Season Tickets	9 tickets @ \$32 each for MN BB CUSA (Thursday game)	-	-	288	-	-	288	750010/58054
3/15/13	Post Season Tickets	9 tickets @ \$32 each for MN BB CUSA (Friday game)	-	-	288	-	-	288	750010/58054
3/15/13	Network Services	Hotspot Data Service (2)	102	-	-	-	-	102	100000/74212

**The University of Memphis**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
3/16/13	Post Season Tickets	9 tickets @ \$32 each for MN BB CUSA (Saturday game)	-	-	288	-	-	288	750010/58054
3/19/13	Raines, Shirley Carol.	Parking - State Senate	18	-	-	-	-	18	100000/74986
3/21/13	Post Season Tickets	2 tickets @ \$75 each for MN BB NCAA Game 1	-	-	150	-	-	150	750010/58362
3/23/13	Post Season Tickets	2 tickets @ \$75 each for MN BB NCAA Game 2	-	-	150	-	-	150	750010/58362
4/8/13	The Frame Corner	Framing of Honorary Degree for May Commencement	-	-	173	-	-	173	401000/74986
4/11/13	Peerless Printing Company	Invitations for the President Leadership and Recognition Awards (PLRA) Ceremony	-	-	110	-	-	110	425000/74500
4/18/13	The Daily Helmsman	PLRA advertisements	-	-	225	-	-	225	425000/74470
4/22/13	Babcock Gifts	Gift for May Commencement Speaker	-	-	214	-	-	214	401000/74986
4/29/13	Jannah Marino	Gift for Dr. Raines	-	-	-	219	-	219	100/74650
4/29/13	UM University Center	Rose Theatre Facility Rental	-	-	240	-	-	240	401000/74986
4/30/13	Tiger Copy & Graphics	Program Booklets - Honors Assembly held on 4/28/13	-	-	703	-	-	703	401000/74110
4/30/13	Tiger Copy & Graphics	Honors Programs Stapled Booklets	-	-	4	-	-	4	401000/74110
4/30/13	Tiger Copy & Graphics	Program Booklets - PLRA	-	-	75	-	-	75	425000/74110
4/30/13	UM University Center	UC Facility Rental	-	-	240	-	-	240	425000/74986
5/1/13	Jonathan Campbell	Supplies - PLRA reimbursement	-	-	140	-	-	140	425000/74500
5/2/13	C & J Trophy	PLRA trophies and plaques	-	-	2,805	-	-	2,805	425000/74500
5/7/13	Network Services	Hotspot Data Service (2)	102	-	-	-	-	102	10000/74212
5/7/13	Babcock Gifts	Gift for Dr. Raines	-	-	-	207	-	207	610/74650
5/9/13	Landers Ford	Electrical Work	704	-	-	-	-	704	10000/75230
5/9/13	Chickasaw Signs, Inc.	Wall Plaque and mounting	-	-	295	-	-	295	425000/74500
5/15/13	Lynn Doyle Flowers	Floral Decorations for Honors Assembly	-	-	186	-	-	186	401000/74986
5/28/13	National Awards	Gifts for Commencement Speakers (two speakers)	-	-	394	-	-	394	401000/74986
5/30/13	Shirley Raines	Application Fee - Carnegie	300	-	-	-	-	300	10000/74480
6/3/13	Network Services	Hotspot Data Service (2)	102	-	-	-	-	102	10000/74212
6/11/13	Graduate Supply House	Honorary Doctoral Hood for Honorary Degree recipient	-	-	144	-	-	144	401000/74986
6/12/13	Holliday's Flowers Inc.	Flowers for May Commencement Speakers' Dinner	-	-	319	-	-	319	401000/74986
6/27/13	Network Services	Hotspot Data Service (2)	102	-	-	-	-	102	10000/74212
6/27/13	Tiger Copy & Graphics	Printing- VIP May Commencement Invitations	-	-	130	-	-	130	401000/74110
6/30/13	Tammy Hedges	A gift for Brad Martin requested by Dr. Raines	-	-	-	114	-	114	610/74650
6/30/13	Shirley Raines	Cell Phone	311	-	-	-	-	311	10000/74500
<b>Total Other Operating Expenses for the President</b>			<b>\$ 4,878</b>	<b>\$ 784</b>	<b>\$ 27,225</b>	<b>\$ 538.9</b>	<b>\$ -</b>	<b>\$ 33,426</b>	

**Chattanooga State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		Total
		Institutional	Foundation	Institutional	Foundation	
<b>President:</b>						
Salary and Benefits		\$ 222,702	\$ -	\$ -	\$ -	\$ 222,702
Travel	A	13,777	-	-	-	13,777
Business Meals and Hospitality	B	5,545	2,167	958	155	8,825
Other Expenses	C	3,431	1,068	1,523	1,290	7,312
Discretionary Allowance		4,000	-	-	-	4,000
Housing Allowance		10,800	-	-	-	10,800
Other Allowances		1,800	-	-	-	1,800
		<u>262,055</u>	<u>3,235</u>	<u>2,481</u>	<u>1,445</u>	<u>269,215</u>
<b>President's Office:</b>						
Salary and Benefits (1 FTE)		63,115	-	7,441	-	70,556
Travel		7,547	-	-	-	7,547
Business Meals and Hospitality		-	-	-	-	-
Other Expenses		14,802	-	-	-	14,802
		<u>85,464</u>	<u>-</u>	<u>7,441</u>	<u>-</u>	<u>92,904</u>
<b>Total Expenses</b>		<u><b>\$ 347,518</b></u>	<u><b>\$ 3,235</b></u>	<u><b>\$ 9,921</b></u>	<u><b>\$ 1,445</b></u>	<u><b>\$ 362,120</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances for **Cell Phone**.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year **2011** was **\$ 29,750.00 (includes \$10,000 Trade-in)**.

*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. The report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.*

**Chattanooga State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Account		Total	Organization & Account Code
									Institutional	Foundation		
7/31/12	7/31/12	8/14/12	Dickson, TN	President's Retreat	\$ -	\$ 90	\$ -	\$ -	\$ 90	\$ -	\$ 90	100001-73100
10/7/12	10/10/12	8/9/12	Boston, MA	HERDI Conference	347	-	-	-	347	-	347	100001-73200
1/26/13	1/29/13	12/11/12	Orlando, FL	Community College Futures Assembly 2013	400	692	196	1,214	2,502	-	2,502	100001-73200
2/16/13	2/23/13	2/12/13	Bridgetown, Barbados	Discuss implementation of a partnership with the University of the West Indies Cave Hill	1,021	3,419	484	512	5,436	-	5,436	100001-73400
3/8/13	3/9/13	3/19/13	Dallas, TX	League for Innovation Conference 2013	814	184	107	-	1,105	-	1,105	100001-73200
3/27/13	3/28/13	2/19/13	Nashville, TN	Tennessee College Association 92nd Annual Meeting	-	-	-	100	100	-	100	100001-73100
4/16/13	4/22/13	11/20/12	San Francisco, CA	HERDI & Annual ACCT Meeting	848	-	-	-	848	-	848	100001-73200
4/17/13	4/22/13	5/7/13	San Francisco, CA	HERDI & Annual ACCT Meeting	189	437	391	700	1,716	-	1,716	100001-73200
5/20/13	5/21/13	6/13/13	Nashville, TN	President's Meeting	-	129	35	-	163	-	163	100001-73100
6/20/13	6/21/13	7/15/13	Morristown, TN	TBR Quarterly Meeting	-	90	69	-	159	-	159	100001-73100
6/26/13	6/29/13	7/15/13	Kansas City, MO	Skills USA National Conf	598	500	214	-	1,311	-	1,311	100001-73200
<b>Total Travel Expenses for the President</b>					<b>\$ 4,217</b>	<b>\$ 5,541</b>	<b>\$ 1,494</b>	<b>\$ 2,526</b>	<b>\$ 13,777</b>	<b>\$ -</b>	<b>\$ 13,777</b>	
10/2/12	10/4/12	10/9/12	Cambridge, MA	Pathways to Prosperity attended by Vice President of Economic and Community Development for President	919	-	178	65	1,161	-	1,161	100001-73200
8/21/12	8/21/12	8/22/12	Nashville, TN	President's meeting attended by Vice President of Economic and Community Development for President	138	-	-	-	138	-	138	100001-73900
1/24/13	1/24/13	2/4/13	Atlanta, GA	AAC&U President's meeting at Annual Conference. Attended by Associate VP of Institutional Effectiveness for President	130	208	42	525	905	-	905	100001-73200
<b>Total Travel Expenses for the President (on Behalf of President)</b>					<b>\$ 1,187</b>	<b>\$ 208</b>	<b>\$ 220</b>	<b>\$ 590</b>	<b>\$ 2,203</b>	<b>\$ -</b>	<b>\$ 2,203</b>	

**Chattanooga State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
7/2/12	7/16/12	CHSCC - Food Services	Discuss on-line courses with Energy Earth	\$ 72	\$ -	\$ -	\$ -	\$ 72	8	\$ 8.99	100001-74980
7/2/12	12/19/12	CHSCC - Food Services	Various for Office Guest	142	-	-	-	142	NA	NA	100001-74980
7/5/12	7/16/12	CHSCC - Food Services	Further discuss the potential of building ChSCC dorms	15	-	-	-	15	6	\$ 2.50	100001-74980
7/18/12	7/24/12	CHSCC - Food Services	Introduce the BAS Proposal to THEC Executive Director as well as Chattanooga State's Wacker Institute and the VW Academy	137	-	-	-	137	12	\$ 11.45	100001-74980
7/20/12	7/24/12	CHSCC - Food Services	Forge a relationship with the UTC College of Business and the Business Information Technology Division of Chattanooga State	72	-	-	-	72	5	\$ 14.34	100001-74980
7/26/12	7/31/12	CHSCC - Food Services	Search committee for Vice President of Economic & Comm Development	29	-	-	-	29	8	\$ 3.63	100001-74980
7/26/12	7/31/12	CHSCC - Food Services	Strategic Plan with VW & Wacker	20	-	-	-	20	5	\$ 4.05	100001-74980
8/1/12	8/8/12	CHSCC - Food Services	Visit with four representatives from Houston Community College to learn about the college's successes in Math and our corporate sponsorships	27	-	-	-	27	7	\$ 3.86	100001-74980
8/3/12	8/28/12	James L Catanzaro	ChSCC collaboration on film projects, etc. with City of Chattanooga Administrator of Arts	33	-	-	-	33	2	\$ 16.67	100001-74980
8/6/12	8/28/12	James L Catanzaro	Discuss articulation - UTC	30	-	-	-	30	2	\$ 15.20	100001-74980
8/10/12	8/15/12	CHSCC - Food Services	Search committee for Vice President of Economic & Comm Development position. Conducted interview with top four candidates.	43	-	-	-	43	10	\$ 4.30	100001-74980
8/14/12	8/14/12	Chattanooga Area Chamber of Commerce	Chamber of Commerce Annual Meeting	-	-	50	-	50	1	\$ 50.00	100002-74980
8/15/12	8/9/12	Challenger Center for Space Science Education	Legacy Awards Lunch	-	-	-	75.00	75.00	1	\$ 75.00	1050-74980

**Chattanooga State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
8/19/12	10/4/12	James L Catanzaro	Discuss with Director (League of Innovation) the convocation address to the College and future partnerships for college faculty	63	-	-	-	63	2	\$ 31.35	100001-74980
8/21/12	8/22/12	CHSCC - Food Services	Hosting visit from Wacker Chemie (Burghausen, Germany) to present update on Wacker Institute as to career opportunities for students.	60	-	-	-	60	9	\$ 6.64	100001-74980
8/22/12	10/4/12	James L Catanzaro	Discuss Latino-ChSCC Partnership for recruiting	19	-	-	-	19	2	\$ 9.40	100001-74980
8/24/12	10/9/12	Bank Card Center	Variety of coffees for Guest	105	-	-	-	105	NA	NA	100001-74980
8/29/12	10/4/12	James L Catanzaro	Discuss completion of Maxine Smith Fellows Mentee's fellowship and college data mining	56	-	-	-	56	2	\$ 27.95	100001-74980
9/4/12	9/12/12	CHSCC - Food Services	Visit with Eastman Chemical Company from Kingsport, TN to learn about Chattanooga State's unique training partnership with WACKER Polysilicon North America.	195	-	-	-	195	14	\$ 13.94	100001-74980
9/11/12	8/28/12	Chattanooga Convention and Visitors Bureau	Convention & Visitors Bureau Annual Meeting	-	-	38	-	38	1	\$ 37.50	100002-74980
9/19/12	10/9/12	James L Catanzaro	Discuss agenda for the day's event including Pew Research Institute presentation to college faculty and staff	23	-	-	-	23	2	\$ 11.70	100001-74980
9/28/12	10/9/12	James L Catanzaro	Discuss a new academic program and support from the Jewish community	48	-	-	-	48	2	\$ 24.17	100001-74980
10/11/12	10/30/12	ChSCC Foundation	2012 Dinner of Firsts	-	180	-	-	180	5	\$ 36.00	1020-74980
10/12/12	11/8/12	James L Catanzaro	Discuss Marketing assignment (contract) with Director for Kids Book Camp - possible consulting with Marketing Department	35	-	-	-	35	2	\$ 17.71	100001-74980
10/16/12	11/8/12	James L Catanzaro	Discuss open positions in the Athletic Dept at ChSCC	45	-	-	-	45	2	\$ 22.65	100001-74980
10/17/12	10/24/12	CHSCC - Food Services	Campus visit with Preisent of Delta College - University Center of Michigan	36	-	-	-	36	2	\$ 17.95	100001-74980

**Chattanooga State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
10/24/12	10/31/12	CHSCC - Food Services	STEM partnership discussion with Sove Company	63	-	-	-	63	4	\$ 15.70	100001-74980
10/24/12	10/2/12	Urban League of Greater Chatt	Greater Chattanooga Equal Opportunity Breakfast	-	-	100	-	100	1	\$ 100.00	100002-74980
10/31/12	11/8/12	James L Catanzaro	Planning joint efforts with UTC	25	-	-	-	25	2	\$ 12.65	100001-74980
11/1/12	12/11/12	James L Catanzaro	Discuss meeting with Governor of Tennessee regarding BAS Initiative	69	-	-	-	69	4	\$ 17.24	100001-74980
11/3/12	12/11/12	James L Catanzaro	Gain commitment to lead two fund raisers; 1) Bike Race in Spring 2) Next Year's Roast	76	-	-	-	76	3	\$ 25.31	100001-74980
11/8/12	11/14/12	CHSCC - Food Services	Meeting with Pathways to Prosperity Initiative to discuss education/industry linkage at ChSCC	90	-	-	-	90	7	\$ 12.81	100001-74980
11/12/12	11/14/12	CHSCC - Food Services	Economic Round-table meeting	238	-	-	-	238	15	\$ 15.88	100001-74980
11/12/12	11/14/12	CHSCC - Food Services	Discuss the STEM High School and the possibility of a Technology School	50	-	-	-	50	12	\$ 4.17	100001-74980
11/14/12	12/11/12	James L Catanzaro	Establish joint effort in Technical School Development; plan for Volkswagen transition to new leadership	77	-	-	-	77	2	\$ 38.36	100001-74980
11/15/12	12/20/12	Pellissippi State Tech College	PTK All-TN Academic Team Luncheon 2013	-	-	550	-	550	1	\$ 550.00	100002-74980
11/15/12	12/11/12	James L Catanzaro	Discuss special funding needs of TTC at Chattanooga State	70	-	-	-	70	3	\$ 23.27	100001-74980
11/16/12	12/11/12	James L Catanzaro	Discuss joint Economic Development & Recruitment in Hispanic Community with Business Diversity Coordinator Chattanooga Chamber of Commerce	35	-	-	-	35	3	\$ 11.50	100001-74980
11/19/12	12/10/12	CHSCC - Food Services	Discuss corporate training with President of Gulf Coast State Community College	114	-	-	-	114	8	\$ 14.20	100001-74980
12/3/12	12/19/12	CHSCC - Food Services	Selection committee for the Excellence Awards	48	-	-	-	48	9	\$ 5.33	100001-74980

**Chattanooga State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
12/4/12	12/18/12	James L Catanzaro	Discuss recruitment of Hispanics with Business Diversity Coordinator, Chattanooga Chamber of Commerce	16	-	-	-	16	2	\$ 7.78	100001-74980
12/5/12	12/19/12	CHSCC - Food Services	Legislative Delegation luncheon	256	-	-	-	256	16	\$ 16.01	100001-74980
12/11/12	12/19/12	CHSCC - Food Services	Discuss an RFP for etext with eTextConsult	45	-	-	-	45	8	\$ 5.63	100001-74980
12/18/12	2/19/13	James L Catanzaro	Discuss Chattanooga State Initiatives needing legislative support	35	-	-	-	35	2	\$ 17.31	100001-74980
1/24/13	5/9/13	Rotary Club of Chattanooga	Luncheon guests	-	45	-	-	45	3	\$ 15.00	1020-74980
1/25/13	2/19/13	James L Catanzaro	Interview for Art Professor position	86	-	-	-	86	3	\$ 28.54	100001-74980
1/31/13	5/9/13	Rotary Club of Chattanooga	Luncheon guests	-	90	-	-	90	6	\$ 15.00	1020-74980
2/8/13	3/12/13	James L Catanzaro	Discuss positions at the college as well as affiliations with the University of Florida	61	-	-	-	61	3	\$ 20.42	100001-74980
2/13/13	2/20/13	CHSCC - Food Services	Discuss Chattanooga State's Proposed BAS Degrees	33	-	-	-	33	30	\$ 1.10	100001-74980
2/13/13	2/20/13	CHSCC - Food Services	BAS Degree Breakout Session to discuss Engineering	33	-	-	-	33	10	\$ 3.30	100001-74980
2/13/13	2/20/13	CHSCC - Food Services	BAS Degree Breakout Session to discuss Business Management	33	-	-	-	33	10	\$ 3.30	100001-74980
2/13/13	2/20/13	CHSCC - Food Services	BAS Degree Breakout Session to discuss Radiologic Technology	33	-	-	-	33	10	\$ 3.30	100001-74980
2/13/13	2/20/13	CHSCC - Food Services	BAS degree follow-up meeting	447	-	-	-	447	29	\$ 15.43	100001-74980
2/15/13	3/12/13	James L Catanzaro	Discussion of leadership issues with SGA	18	-	-	-	18	2	\$ 9.15	100001-74980
2/18/13	3/12/13	James L Catanzaro	Obtain inside information on Barbadian Business climate and Higher Education relations	166	-	-	-	166	3	\$ 55.36	100001-74980
2/26/13	3/8/13	Joe Helseth	Dinner meeting with Regent	-	139	-	-	139	11	\$ 12.64	1020-74980
2/28/13	3/12/13	James L Catanzaro	Discuss Board relations with TBR Regent	34	-	-	-	34	2	\$ 17.18	100001-74980
3/5/13	3/5/13	Bank Card Center	Variety of coffees for Guest	49	-	-	-	49	NA	NA	100001-74980
3/7/13	3/26/13	James L Catanzaro	Discuss role of Maxine Smith Fellows Mentee	33	-	-	-	33	2	\$ 16.40	100001-74980
3/8/13	3/26/13	James L Catanzaro	Discussion of SGA and Student Recruitment Issues	41	-	-	-	41	4	\$ 10.31	100001-74980

**Chattanooga State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
3/13/13	4/25/13	Chattanooga Area Chamber of Commerce	2013 Small Business Awards Luncheon	40	-	-	-	40	1	\$ 40.00	100001-74980
3/13/13	11/9/12	Chattanooga Area Chamber of Commerce	Small Business Awards Luncheon	-	-	40	-	40	1	\$ 40.00	100002-74980
3/14/13	5/9/13	Rotary Club of Chattanooga	Luncheon guest	-	15	-	-	15	1	\$ 15.00	1020-74980
3/15/13	2/22/13	Girls Inc of Chattanooga	9th Annual Unbought and Unbossed Awards	-	-	-	80	80	2	\$ 40.00	1050-74980
3/26/13	3/12/13	Urban League of Greater Chatt	1st annual Entrepreneur Power Luncheon	-	-	80	-	80	1	\$ 80.00	100002-74980
4/2/13	4/16/13	James L Catanzaro	Discuss Wacker/ChSCC relations	41	-	-	-	41	2	\$ 20.48	100001-74980
4/4/13	7/9/13	Rotary Club of Chattanooga	Luncheon guest	-	15	-	-	15	1	\$ 15.00	1020-74980
4/10/13	4/17/13	CHSCC - Food Services	Discuss Leadership & Fund Development	15	-	-	-	15	2	\$ 7.50	100001-74980
4/11/13	4/17/13	CHSCC - Food Services	BAS Discussion and tour of campus and VW	33	-	-	-	33	6	\$ 5.50	100001-74980
4/11/13	4/25/13	Southern Foodservice Management, Inc.	Tour VW Academy with Special Education Assistant to Governor with special interest in Mechatronics program	139	-	-	-	139	10	\$ 13.94	100001-74980
4/23/13	5/8/13	James L Catanzaro	Discuss Career Development	49	-	-	-	49	2	\$ 24.28	100001-74980
4/24/13	4/24/13	CHSCC - Food Services	Visit from Houston Community College to tour our manufacturing training centers	187	-	-	-	187	14	\$ 13.38	100001-74980
5/3/13	5/8/13	CHSCC - Food Services	Local area President's Breakfast	96	-	-	-	96	8	\$ 11.97	100001-74980
5/5/13	6/11/13	Chattanooga State	4 Chaplain Legion of Honor Program	-	250	-	-	250			1020-74980
5/5/13	7/12/13	Chattanooga State	4 Chaplain Legion of Honor Program	-	62	-	-	62			1020-74980
<b>Total for Honor Program</b>								312	75	\$ 4.16	
5/7/13	6/18/13	James L Catanzaro	Discuss the "New Enrollment Scanning System" to be utilized in Student Services	46	-	-	-	46	4	\$ 11.47	100001-74980
5/9/13	5/16/13	Joe Helseth	Graduation dinner & beverages	-	313	-	-	313	6	\$ 52.21	1020-74980

**Chattanooga State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
5/10/13	5/16/13	Ben Ubamadu	Dinner & beverages with commencement speaker	-	490	-	-	490	10	\$ 49.04	1020-74980
5/11/13	5/16/13	Ben Ubamadu	Beverages with commencement speaker	-	48	-	-	48	8	\$ 6.03	1020-74980
5/11/13	5/20/13	Ben Ubamadu	Dinner with commencement speaker	-	174	-	-	174	8	\$ 21.75	1020-74980
5/13/13	6/18/13	James L Catanzaro	Discuss legislative matters	33	-	-	-	33	2	\$ 16.30	100001-74980
5/17/13	5/14/13	Chattanooga Area Chamber of Commerce	2013 Mayor's Business & Industry Appreciation Luncheon			50		50	1	\$ 50.00	100002-74980
5/30/13	5/31/13	CHSCC - Food Services	Discuss with Educate Online their program of providing higher education institution students with personalized online instruction in reading, algebra, and math	143	-	-	-	143	8	\$ 17.82	100001-74980
5/31/13	5/31/13	CHSCC - Food Services	Meet, greet, and tour campus with new Erlanger CEO	120	-	-	-	120	9	\$ 13.35	100001-74980
6/4/13	5/30/13	Chattanooga Area Chamber of Commerce	2013 Mayor's Business & Industry Appreciation Breakfast at the Convention Center	10	-	-	-	10	1	\$ 10.00	100001-74980
6/4/13	6/12/13	CHSCC - Food Services	Workshop focusing on personalized online instruction in Developmental Writing conducted by Educate Online	119	-	-	-	119	10	\$ 11.85	100001-74980
6/5/13	6/18/13	Camoy	Chattanooga Area Manager of the Year	-	-	50	-	50	1	\$ 50.00	100002-74980
6/10/13	6/12/13	CHSCC - Food Services	Search Committee for Associate Vice President of Leadership & Fund Development	34	-	-	-	34	5	\$ 6.80	100001-74980
6/11/13	6/12/13	CHSCC - Food Services	Search Committee for Associate Vice President of Leadership & Fund Development	46	-	-	-	46	5	\$ 9.10	100001-74980
6/12/13	6/27/13	James L Catanzaro	Discuss a "Marketing Project" for ChSCC Fall enrollment	31	-	-	-	31	2	\$ 15.34	100001-74980
6/13/13	6/19/13	CHSCC - Food Services	Visit from Regents to tour Wacker Institute and VW Academy and to discuss the key to or successful partnerships	31	-	-	-	31	8	\$ 3.88	100001-74980
6/13/13	7/9/13	Rotary Club of Chattanooga	Luncheon guests	-	345	-	-	345	23	\$ 15.00	1020-74980
6/18/13	6/27/13	James L Catanzaro	Discuss progress at the College with State Representative	46	-	-	-	46	2	\$ 23.17	100001-74980

**Chattanooga State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
6/24/13	6/30/13	CHSCC - Food Services	Explore the establishment of strategic, community task force focused on Chattanooga State 5,10,15 years out	157	-	-	-	157	10	\$ 15.65	100001-74980
7/15/13	7/15/13	Bank Card Center	Variety of coffees for Guest	84	-	-	-	84	NA	NA	100001-74980
10/18/13	10/30/12	Tammy L Swenson	Variety of coffees for Guest	70	-	-	-	70	NA	NA	100001-74980
VARIOUS	1/16/13	CHSCC - Food Services	Various: Weekly Officer's Breakfast Meeting	130	-	-	-	130	NA	NA	100001-74980
VARIOUS	6/30/13	CHSCC - Food Services	Various: President's Office Guest	168	-	-	-	168	NA	NA	100001-74980
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$ 5,545</u>	<u>\$ 2,167</u>	<u>\$ 958</u>	<u>\$ 155</u>	<u>\$ 8,825</u>			

**Chattanooga State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
7/9/12	Rotary Club of Chattanooga	Quarterly dues	\$ -	\$ 225	\$ -	\$ -	\$ 225	1020-74480
7/10/12	The Walden Club	Annual Dues	-	-	-	1,140	1,140	1050-74480
7/20/12	BP	Fuel	78	-	-	-	78	100001-75210
7/31/12	Village VW of Chattanooga	Balance and rotate tires	-	-	66	-	66	303004-75240
8/14/12	Shell	Fuel	26	-	-	-	26	100001-75210
8/21/12	BP	Fuel	287	-	-	-	287	100001-75210
9/18/12	BP	Fuel	321	-	-	-	321	100001-75210
9/19/12	ChSCC	Floral arrangement for former VP funeral	-	108	-	-	108	1020-74980
10/16/12	BP	Fuel	283	-	-	-	283	100001-75210
10/18/12	The Ochs Center for Metropolitan Studies	Sponsorship-Ochs Center 50th Anniversary Celebration	-	-	-	150	150	1050-74980
10/30/12	Rotary Club of Chattanooga	Quarterly dues	-	225	-	-	225	1020-74480
11/15/12	BP	Fuel	277	-	-	-	277	100001-75210
12/18/12	BP	Fuel	267	-	-	-	267	100001-75210
12/18/12	Shell	Fuel	25	-	-	-	25	100001-75210
12/18/12	James L Catanzaro	Fuel	30	-	-	-	30	100001-75210
1/15/13	BP	Fuel	266	-	-	-	266	100001-75210
1/31/13	Rotary Club of Chattanooga	Quarterly dues	-	225	-	-	225	1020-74480
2/14/13	BP	Fuel	84	-	-	-	84	100001-75210
2/21/13	Highland Tire Auto Services	Set of (4) Tires and Balance	-	-	1,112	-	1,112	303004-75220
3/5/13	Village VW of Chattanooga	Inspect breaks; removed and replaced rear brake pads	-	-	296	-	296	303004-75240
3/14/13	Shell	Fuel	37	-	-	-	37	100001-75210
3/19/13	BP	Fuel	137	-	-	-	137	100001-75210
3/19/13	BP	Fuel	58	-	-	-	58	100001-75210
3/31/13	Century Link	Land line phone calls made from President's phone for 3 quarters	-	-	34	-	34	303001-74220
4/23/13	Shell	Fuel	34	-	-	-	34	100001-75210
4/23/13	BP	Fuel	349	-	-	-	349	100001-75210
5/9/13	Rotary Club of Chattanooga	Quarterly dues	-	225	-	-	225	1020-74480
5/9/13	Rotary Club of Chattanooga	Special event assessment	-	60	-	-	60	1020-74480
5/16/13	Shell	Fuel	116	-	-	-	116	100001-75210

**Chattanooga State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
5/21/13	BP	Fuel	347	-	-	-	347	100001-75210
6/18/13	BP	Fuel	40	-	-	-	40	100001-75210
6/18/13	Shell	Fuel	51	-	-	-	51	100001-75210
6/20/13	BP	Fuel	68	-	-	-	68	100001-75210
6/20/13	BP	Fuel	206	-	-	-	206	100001-75210
6/30/13	Century Link	Land line phone calls made from President's phone for 4th quarter	-	-	15	-	15	303001-74220
7/15/13	Shell	Fuel	44	-	-	-	44	100001-75210
<b>Total Other Operating Expenses for the President</b>			<b>\$ 3,431</b>	<b>\$ 1,068</b>	<b>\$ 1,523</b>	<b>\$ 1,290</b>	<b>\$ 7,312</b>	

**Cleveland State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 205,279	\$ -	\$ -	\$ -	\$ -	\$ 205,279
Travel	A	9,250	-	-	-	1,076	10,325
Business Meals and Hospitality	B	364	-	13,330	900	-	14,594
Other Expenses	C	1,913	-	-	-	-	1,913
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		480	-	-	-	-	480
		<u>228,085</u>	<u>-</u>	<u>13,330</u>	<u>900</u>	<u>1,076</u>	<u>243,391</u>
<b>President's Office:</b>							
Salary and Benefits (1.0 FTE)		77,230	-	-	-	-	77,230
Travel		60	-	-	-	-	60
Business Meals and Hospitality		346	-	-	-	-	346
Other Expenses		45,979	-	-	-	-	45,979
		<u>123,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>123,614</u>
<b>Total Expenses</b>		<u>\$ 351,700</u>	<u>\$ -</u>	<u>\$ 13,330</u>	<u>\$ 900</u>	<u>\$ 1,076</u>	<u>\$ 367,005</u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances for cellular telephone stipend of \$40 per month.

**Housing** - The President is provided a housing allowance of \$900 per month (\$600 retirement housing and \$300 non-retirement housing).

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 11 was \$22,794.00.

**Athletic Tickets** - The President is not provided tickets to university athletic events. The face value of the tickets for this period was \$ n/a, which is recorded in the expenses of n/a.

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

*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. The 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, 2012 to June 30, 2013**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation			
7/10/12	7/14/12	7/26/12	Minneapolis, MN	National Alliance of Community abd Technical Colleges	\$ -	\$ 612	\$ 54	\$ 23	\$ 536	\$ -	\$ 153	\$ 689	100001-73200
7/31/12	8/1/12	9/18/12	Dickson, TN	President's Retreat	-	90	-	-	90	-	-	90	100001-73100
n/a	n/a	10/2/12	New Orleans, LA	Pearson Higher Education - Math Redesign Presentation	494	-	-	-	494	-	-	494	100001-73200
9/30/12	10/2/12	10/11/12	Covington, KY	TA3 Conference 2012	-	496	42	-	538	-	-	538	100001-73200
10/16/12	10/16/12	10/18/12	Chattanooga, TN	Campus Compact 2012 Presidents Leadership Summit	-	-	-	155	155	-	-	155	100001-73100
10/17/12	10/19/12	11/6/12	Nashville, TN	59th Annual Governor's Conference	-	252	99	216	567	-	-	567	100001-73100
11/6/12	11/7/12	11/13/12	Nashville, TN	TBR Presidents Meeting	-	137	34	-	171	-	-	171	100001-73100
11/25/12	11/26/12	11/29/12	Memphis, TN	Workforce Development Sessions at Southwest	-	111	23	-	134	-	-	134	100001-73100
1/15/13	1/15/13	1/15/13	San Francisco, CA	American Association of Community Colleges Conference	-	-	-	755	755	-	-	755	100001-73200
1/25/13	1/29/13	2/7/13	Orlando, FL	Community Colleges Futures Assembly Conference	-	923	118	913	1,031	-	923	1,953	100001-73200
2/14/13	2/15/13	2/26/13	Washington, DC	Community College Leadership Forum	-	319	107	54	480	-	-	480	100001-73200
2/20/13	2/23/13	3/12/13	Phoenix, AZ	National Alliance of Community abd Technical Colleges	402	472	249	80	1,203	-	-	1,203	100001-73200
2/27/13	3/2/13	3/12/13	Denver, CO	National Association for Developmental Education	-	342	165	74	581	-	-	581	100001-73200
3/27/13	3/28/13	2/26/13	Nashville, TN	Tennessee College Association 2013 Annual Meeting	-	315	42	110	467	-	-	467	100001-73100
4/30/13	4/27/13	5/7/13	San Francisco, CA	American Assoc of Comm Colleges Conference	504	1,059	150	79	1,791	-	-	1,791	100001-73200
4/8/13	4/18/13	5/2/13	Nashville, TN	THEC Meeting	-	-	-	10	10	-	-	10	
6/14/13	6/10/13	6/18/13	Asheville NC	Community Colleges of Appalachia Conference	-	246	-	-	246	-	-	246	100001-73200
<b>Total Travel Expenses for the President</b>					<b>\$ 1,399</b>	<b>\$ 5,374</b>	<b>\$ 1,082</b>	<b>\$ 2,469</b>	<b>\$ 9,250</b>	<b>\$ -</b>	<b>\$ 1,076</b>	<b>\$ 10,325</b>	

**Additional Disclosures:**

7/10/12 Trip to Minneapolis; Airfare (unknown) and one night's lodging (\$153.09) paid for by Capella University; Other: \$23 for parking  
10/2/12 - airline ticket for flight to New Orleans; paid to Outland Travel; event was cancelled; money held as credit on account at Outland Travel  
10/16/12 Trip to Chattanooga; Other: Registration Fees of \$150 paid to Campus Compact and parking of \$5  
10/17/12 Trip to Nashville; Other: \$16.00 - Parking; \$200 - Registration Fee paid to University of Tennessee on 10/11/12  
1/15/13 \$755 Registration Fee paid to American Association of Community Colleges  
1/25/13 Trip to Orlando; Lodging paid by host Futures Assembly (Dr. Hite was a presenter); Other: \$55.40 Hotel Parking ; \$7.50 Turnpike Charges; \$850 Registration Fee paid to University of Florida on 1/15/13  
2/14/2013 Trip to Washington DC; Other: \$16 Shuttle; \$22 - Taxi; \$16 Parking  
3/27/13: Other: \$100 Registration Fees for Tennessee College Association 2013 Annual Meeting; other expenses paid in 4th quarter  
2/20/13 Trip to Phoenix; Other: \$29.25 - Parking; \$25 - Baggage Fee; \$26 - Taxi  
2/27/13 Trip to Denver; Other: \$25-Baggage Fee; \$20 - Shuttle; \$29.25 - Parking

**Cleveland State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
7/16/12	7/31/12	Carl Hite	Vice President Academic Affairs Candidate Meeting	\$ 38	\$ -	\$ -	\$ -	\$ 38	2	\$ 18.83	100001-74495
7/17/12	7/31/12	Carl Hite	Vice President Academic Affairs Candidate Meeting	70	-	-	-	70	2	\$ 34.93	100001-74495
7/18/12	7/31/12	Carl Hite	Vice President Academic Affairs Candidate Meeting	54	-	-	-	54	2	\$ 26.99	100001-74495
8/27/12	9/12/12	Cooke's Food Store	Community Meeting	11	-	-	-	11	10	\$ 1.14	100001-74495
9/5/12	9/12/12	Carl Hite	Wacker Training	20	-	-	-	20	2	\$ 9.80	100001-74495
9/20-21/12	9/26/12	Jatco Service Center	TBR Meeting	-	-	330	-	330	n/a	n/a	312002-74630
9/20-21/12	9/27/12	Brantley Sound Associates Inc	TBR Meeting	-	-	12,599	-	12,599	n/a	n/a	312002-74490
9/20-21/12	10/9/12	Enterprise Rent-A-Car	TBR Meeting	-	-	401	-	401	n/a	n/a	312002-74630
9/28/12	10/11/12	Payne Vending	Program Exchange - Denmark College	150	-	-	-	150	14	\$ 10.68	100001-74495
1/15/13	1/9/13	Polk County Chamber of Commerce	Annual Banquet	-	-	-	50	50	2	\$ 25.00	Unrestricted
1/29/13	1/4/13	Cleveland-Bradley Chamber of Commerce	Annual Banquet	-	-	-	300	300	8	\$ 37.50	Unrestricted
1/31/13	1/17/13	Athens Chamber of Commerce	Annual Banquet	-	-	-	120	120	4	\$ 30.00	Unrestricted
2/21/13	2/13/13	Etowah Chamber of Commerce	Annual Banquet	-	-	-	60	60	2	\$ 30.00	Unrestricted
3/5/13	2/13/13	United Way	Annual Banquet	-	-	-	300	300	8	\$ 37.50	Unrestricted
3/14/13	2/22/13	Monroe Chamber of Commerce	Annual Banquet	-	-	-	70	70	2	\$ 35.00	Unrestricted
3/25/13	3/28/13	Carl Hite	Partnership for Assessment of Readiness for Colleges and Careers (PARCC); ACCR agenda and MOOC's	22	-	-	-	22	2	\$ 10.87	100001-74495
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$ 364</u>	<u>\$ -</u>	<u>\$ 13,330</u>	<u>\$ 900</u>	<u>\$ 14,594</u>			

Cleveland State Community College  
 Schedule C - Other Expenses for the President - Unaudited  
 For the Period July 1, 2012 to June 30, 2013

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total
			Institutional	Foundation	Institutional	Foundation		
Office Expenses	Shell/Fuelman	Fuel purchases	\$ 1,913	\$ -	\$ -	\$ -	\$ -	\$ 1,913
			-	-	-	-	-	-
<b>Total Other Operating Expenses for the President</b>			<b>\$ 1,913</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,913</b>

**Columbia State Community College  
Summary of the President's Expenses - Unaudited  
For the Period July 1, 2012 to June 30, 2013**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 209,501	\$ -	\$ -	\$ -	\$ -	\$ 209,501
Travel	A	13,436	300	8	-	-	13,744
Business Meals and Hospitality	B	8,107	243	2,829	-	-	11,178
Other Expenses	C	158	-	-	238	-	396
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances (Institution - cell phone paid directly to vendor & Foundation - membership country club)		811	4,195	-	-	-	5,006
		<u>246,812</u>	<u>4,738</u>	<u>2,837</u>	<u>238</u>	<u>-</u>	<u>254,624</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		74,674	-	-	-	-	74,674
Travel		72	-	-	-	-	72
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		36,623	775	-	-	-	37,399
		<u>111,370</u>	<u>775</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112,145</u>
<b>Total Expenses</b>		<u><b>\$ 358,182</b></u>	<u><b>\$ 5,513</b></u>	<u><b>\$ 2,837</b></u>	<u><b>\$ 238</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 366,769</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is not provided other spending allowances

**Housing** - The President is not provided the use of a residence.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2006-07 was \$28,525.00.

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

*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. The 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, 2012 to June 30, 2013**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
7/16/12	7/16/12	7/18/12	Franklin, TN	Williamson County Chamber Women2Women luncheon	-	-	-	18	18	-	-	-	18	100001-73100
7/24/12	7/24/12	7/18/12	Franklin, TN	Williamson County Chamber unified chamber membership luncheon	30	-	-	23	53	-	-	-	53	100001-73100
7/31/12	8/1/12	8/8/12	Dickson, TN	Community College President's retreat	-	90	-	-	90	-	-	-	90	100001-73100
8/6/12	8/6/12	7/18/12	Franklin, TN	Williamson County Chamber golf mixer	-	-	-	15	15	-	-	-	15	100001-73100
8/14/12	8/14/12	8/21/12	Nashville, TN	Networking meeting Williamson campus	11	-	-	-	11	-	-	-	11	100001-73100
8/21/12	8/21/12	9/4/12	Nashville, TN	TBR Board meeting	45	-	-	-	45	-	-	-	45	100001-73100
9/16/12	9/16/12	9/24/12	Nashville, TN	Pick up SACS team members at airport	8	-	-	-	-	-	8	-	8	200006-73100
9/20/12	9/21/12	10/1/12	Cleveland, TN	TBR Board meeting	-	74	-	-	74	-	-	-	74	100001-73100
9/22/12	9/22/12	9/20/12	Franklin, TN	Heritage Ball	20	-	-	300	20	300	-	-	320	1001-73300
9/25/12	9/25/12	9/24/12	Franklin, TN	Williamson County Chamber membership luncheon	-	-	-	23	23	-	-	-	23	100001-73100
9/29/12	10/2/12	9/21/12, 10/8/12, 10/10/12	Rogers/Bentonville, AR	COMBASE conference	672	370	108	300	1,449	-	-	-	1,449	100001-73200
10/8/12	10/10/12	10/8/2012, 10/24/12	Boston, MA	HERDI fall meeting	552	-	15	-	567	-	-	-	567	100001-73200
10/18/12	10/18/12	11/5/12	Nashville, TN	Governor's Conference on Economic and Community Development	20	-	-	-	20	-	-	-	20	100001-73100
10/22/12	10/23/12	10/10/2012, 11/5/12, 11/19/12	Nashville, TN	Economic Summit for Women	40	142	-	125	308	-	-	-	308	100001-73100
10/26/12	10/26/12	11/5/12	Columbia TN	New employee luncheon	15	-	-	-	15	-	-	-	15	100001-73100
12/8/12	12/11/11	10/22/12, 12/12/12, 1/7/13	Dallas, TX	SACS COC annual meeting	393	508	219	485	1,604	-	-	-	1,604	100001-73200
1/15/13	1/15/13	1/9/13	Franklin, TN	Williamson County Chamber membership luncheon	-	-	-	30	30	-	-	-	30	100001-73100
1/26/13	1/26/13	1/15/13, 2/18/2013	Orlando, FL	2013 Community College Futures Assembly	539	692	148	850	2,229	-	-	-	2,229	100001-73200
2/5/13	2/5/13	2/18/13	Nashville, TN	Phi Theta Kappa Luncheon	9	-	-	-	9	-	-	-	9	100001-73100
2/13/13	2/13/13	3/4/13	Nashville, TN	Senate Education meeting	-	-	-	16	16	-	-	-	16	100001-73100
2/19/13	2/19/13	2/25/13	Franklin, TN	Williamson County Chamber membership breakfast	-	-	-	25	25	-	-	-	25	100001-73100
2/25/13	2/25/13	3/6/13	Franklin & Brentwood, TN	Meetings, Williamson campus	20	-	-	-	20	-	-	-	20	100001-73100
3/19/13	3/19/13	3/13/13	Franklin, TN	Williamson County Chamber membership luncheon	-	-	-	30	30	-	-	-	30	100001-73100

Columbia State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2012 to June 30, 2013

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
3/27/13	3/28/13	2/13/2013, 4/10/13	Nashville, TN	Tennessee College Association annual meeting	11	163	36	100	309	-	-	-	309	100001-73100
4/16/13	4/19/13	6/3/13	San Francisco, CA	HERDI conference	91	-	53	-	145	-	-	-	145	100001-73200
4/19/13	4/23/13	6/3/13	San Francisco, CA	American Association of Community Colleges annual conference	613	1,059	307	925	2,904	-	-	-	2,904	100001-73200
4/24/13	4/24/13	4/10/13	Franklin, TN	Williamson County Impact Awards luncheon	-	-	-	85	85	-	-	-	85	100001-73100
4/25/13	4/25/13	5/8/13	Nashville, TN	THEC Harold Love Award ceremony	10	-	-	-	10	-	-	-	10	100001-73100
5/1/13	5/1/13	5/8/13	Nashville, TN	American Heart Association breakfast	12	-	-	-	12	-	-	-	12	100001-73100
5/4/13	5/4/13	6/24/13	Thompson Station, TN	Tennessee Equine Hospital & Soroptimist Stables & Silks Kentucky Derby Party	-	-	-	70	70	-	-	-	70	100001-73100
5/7/13	5/7/13	5/1/13	Franklin, TN	Williamson County Chamber after hours mixer	-	-	-	10	10	-	-	-	10	100001-73100
5/8/13	5/8/13	6/3/13	Nashville, TN	Meeting about Williamson County development/fund raising	12	-	-	-	12	-	-	-	12	100001-73100
5/13/13	5/13/13	5/8/13	Franklin, TN	Williamson County Chamber membership luncheon	-	-	-	30	30	-	-	-	30	100001-73100
6/2/13	6/5/13	4/3/13	Indianapolis, IN	Nashville Area Chamber of Commerce Leadership & Workforce Study Missions	-	-	-	3,000	3,000	-	-	-	3,000	100001-73200
6/18/13	6/18/13	6/10/13	Franklin, TN	Williamson County Chamber membership luncheon	-	-	-	30	30	-	-	-	30	100001-73100
6/20/13	6/21/13	6/26/13	Morristown, TN	TBR Board meeting	58	90	-	-	148	-	-	-	148	100001-73100
<b>Total Travel Expenses for the President</b>					<b>\$ 3,181</b>	<b>\$ 3,186</b>	<b>\$ 886</b>	<b>\$ 6,490</b>	<b>\$ 13,436</b>	<b>\$ 300</b>	<b>\$ 8</b>	<b>\$ -</b>	<b>\$ 13,744</b>	

**Columbia State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
7/25/12	8/1/12	Janet F. Smith	Lunch meeting Williamson County campus	\$ 23	\$ -	\$ -	\$ -	\$ 23	2	\$ 11.34	100004-74501
8/14/12	8/21/12	Janet F. Smith	Networking luncheon Williamson campus	48	-	-	-	48	5	\$ 9.52	100004-74501
8/29/12	9/10/12	Graymere Country Club	Lunch meeting with architects Williamson County campus	56	-	-	-	56	4	\$ 13.97	100004-74501
8/31/12	8/31/12	Janet F. Smith	Review outcomes Williamson campus program development	70	-	-	-	70	6	\$ 11.68	100004-74501
9/18/12	10/8/12	Graymere Country Club	Lunch with visiting SACS committee	-	-	72	-	72	5	\$ 14.31	200006-74501
9/19/12	9/26/12	Cambridge Inn Caterers	Employees after SACS gathering	550	-	-	-	550	150	\$ 3.67	100004-74501
9/28/12	10/8/12	Betty Yates	Leadership Council working lunch	82	-	-	-	82	21	\$ 3.90	100004-74501
9/28/12	10/1/12	Cambridge Inn Caterers	Leadership Council working lunch	130	-	-	-	130	21	\$ 6.19	100004-74501
10/26/12	11/7/12	Graymere Country Club	New employee luncheon	69	-	-	-	69	6	\$ 11.57	100004-74501
10/31/12	11/7/12	Graymere Country Club	New employee luncheon	90	-	-	-	90	6	\$ 14.96	100004-74501
11/2/12	12/10/12	Graymere Country Club	New employee luncheon	102	-	-	-	102	9	\$ 11.31	100004-74501
11/6/12	12/17/12	Cambridge Inn Caterers	Leadership Council working lunch	220	-	-	-	220	20	\$ 11.00	100004-74501
11/12/12	11/19/12	Cambridge Inn Caterers	Maury Alliance meeting	54	-	-	-	54	10	\$ 5.38	100004-74501
11/28/12	12/10/12	Graymere Country Club	New employee luncheon	97	-	-	-	97	7	\$ 13.79	100004-74501
12/4/12	1/15/13	Graymere Country Club	New employee luncheon	96	-	-	-	96	7	\$ 13.72	100004-74501
12/7/12	1/9/13	Cambridge Inn Caterers	Employee holiday luncheon	500	-	-	-	500	180	\$ 2.78	100004-74501
12/12/12	1/15/13	Graymere Country Club	New employee luncheon	111	-	-	-	111	8	\$ 13.85	100004-74501
12/15/12	12/17/12	Cambridge Inn Caterers	Fall graduation breakfast	575	-	-	-	575	50	\$ 11.49	100004-74501
1/17/13	2/4/13	Cambridge Inn Caterers	Leadership Maury education day visit	135	-	-	-	135	40	\$ 3.38	100004-74501
2/1/13	3/6/13	Green, Amy Harshman.	Decorations for Legislative Breakfast	-	-	60	-	60			820021-25400
2/1/13	2/13/13	Cambridge Inn Caterers	Legislative Breakfast	-	-	2,554	-	2,554			820021-25400
2/1/13	2/11/13	Green, Amy Harshman.	Flowers for Legislative Breakfast	-	-	60	-	60			820021-25400

**Columbia State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
2/1/13	2/5/13	Columbia State Community College	Postage for Legislative Breakfast	-	-	84	-	84			820021-25400
			Subtotal Legislative Breakfast			<u>2,757</u>		<u>2,757</u>	94	\$ 29.33	
2/5/13	11/28/12	Pellissippi State Community College	Phi Theta Kappa Luncheon	450	-	-	-	450	9	\$ 50.00	100004-74501
2/27/13	3/6/13	Graymere Country Club	New employee luncheon	63	-	-	-	63	5	\$ 12.64	100004-74501
3/8/13	3/13/13	Cambridge Inn Caterers	Leadership Council working lunch	244	-	-	-	244	20	\$ 12.20	100004-74501
3/18/13	4/1/13	Cambridge Inn Caterers	Tennessee Economic Council on Women state hearing	621	-	-	-	621	40	\$ 15.53	100004-74501
3/27/13	4/1/13	Cambridge Inn Caterers	Meeting with Presidential Leadership Society students	76	-	-	-	76			100004-74501
3/27/13	4/17/13	Regions Bank (Jets Pizza)	Meeting with Presidential Leadership Society students	107	-	-	-	107			100004-74501
			Subtotal Meeting with PLS students	<u>183</u>	-	-	-	<u>183</u>	38	\$ 4.82	100004-74501
3/20/13	4/8/13	Graymere Country Club	New employee luncheon	107	-	-	-	107	8	\$ 13.32	100004-74501
4/4/13	5/8/13	Graymere Country Club	Workforce development lunch	30	-	-	-	30	2	\$ 15.23	100004-74501
4/9/13	5/8/13	Graymere Country Club	Foundation & development lunch	34	-	-	-	34	3	\$ 11.50	100004-74501
4/12/13	4/17/13	Cambridge Inn Caterers	Leadership Council working lunch	339	-	-	-	339	21	\$ 16.12	100004-74501
5/3/13	5/8/13	Cambridge Inn Caterers	Employee, Retiree Awards Convocation	700	-	-	-	700			100004-74501
5/3/13	5/20/13	Beverly Mitchell	Employee, Retiree Awards Convocation	118	-	-	-	118			100004-74501
5/3/13	6/5/13	Lowe's Home Improvement	Employee, Retiree Awards Convocation	120	-	-	-	120			100004--74500
			Subtotal Employee, Retiree Awards Convocation	<u>938</u>	-	-	-	<u>938</u>	253	\$ 3.71	100004-74501
5/11/13	5/20/13	Cambridge Inn Caterers	Graduation breakfast/reception PLS students	819	-	-	-	819	90	\$ 9.10	100004-74501

**Columbia State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
5/14/13	6/10/13	Graymere Country Club	New employee luncheon	81	-	-	-	81	5	\$ 16.26	100004-74501
5/23/13	6/12/13	Graymere Country Club	Foundation new trustees orientation lunch	-	243	-	-	243	14	\$ 17.32	1003-74501
5/24/13	6/3/13	Cambridge Inn Caterers	Picnic for President's Leadership Society students	650	-	-	-	650	50	\$ 13.00	100004-74501
5/29/13	6/10/13	Graymere Country Club	New employee luncheon	95	-	-	-	95	7	\$ 13.54	100004-74501
6/11/13	6/10/13	Domino's Pizza	Lunch for high school students representing Medical Applications of Science for Health (MASH)	103	-	-	-	103			100004-74501
6/11/13	6/26/13	Cambridge Inn Caterers	Lunch for high school students representing Medical Applications of Science for Health (MASH)	88	-	-	-	88			100004-74501
			Subtotal MASH students	191				191	29	\$ 6.58	100004-74501
6/27/13	7/15/13	Cambridge Inn Caterers	Leadership Council working lunch, refreshments	96	-	-	-	96			100004-74501
6/27/13	7/3/13	Janet F. Smith	Leadership Council working lunch, refreshments	142	-	-	-	142			100004-74501
6/27/13	7/3/13	Betty A. Yates	Leadership Council working lunch, refreshments	18	-	-	-	18			100004-74501
			Subtotal Leadership Council working lunch, refreshments	256	-	-	-	256	20	\$ 12.82	100004-74501
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 8,107</b>	<b>\$ 243</b>	<b>\$ 2,829</b>	<b>\$ -</b>	<b>\$ 11,178</b>			

**Columbia State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total
			Institutional	Foundation	Institutional	Foundation	
10/1/12	Janet F. Smith	Repayment for area rug purchased for administrative assistant's office	\$ 30	\$ -	\$ -	\$ -	\$ 30
10/22/12	Janet F. Smith	Repayment for IPAD case and keyboard	128	-	-	-	128
2/28/13	Janet F. Smith	Reimbursement for vases and flowers for Hickman Building restrooms	-	-	-	154	154
3/6/13	Janet F. Smith	Reimbursement for decorative countertop items for Hickman Building restrooms	-	-	-	20	20
5/14/13	Janet F. Smith	Reimbursement for decorative countertop items for Hickman Building restrooms	-	-	-	64	64
<b>Total Other Operating Expenses for the President</b>			<b>\$ 158</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 238</b>	<b>\$ 396</b>

# Dyersburg State Community College

Audit of President's Expenses

For the Period July 1, 2012 - June 30, 2013



Review Conducted by

Tennessee Board of Regents

Office of System-wide Internal Audit



## TENNESSEE BOARD OF REGENTS

### *Office of System-wide Internal Audit*

1415 Murfreesboro Road, Suite 308 | Nashville, TN 37217-2833 | Phone 615.366.4496 | Fax 615.366.1517 | www.tbr.edu

October 31, 2013

Mr. Tom Griscom, Audit Committee Chair  
Tennessee Board of Regents  
1415 Murfreesboro Road  
Nashville, Tennessee 37217

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Dyersburg State Community College for the fiscal year July 1, 2012 to June 30, 2013, as required by Tennessee Code Annotated, Title 49, Chapter 7. The audit included all accounts under the direct budgetary control of the president and expenses funded by institutional funds, foundation funds or external sources.

The objectives of the audit were to determine compliance with Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses incurred by, at the direction of or for the benefit of the president regardless of the funding source. 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.

This report contains no findings, but we did make two observations regarding an improper reimbursement for mileage and expenses being omitted from the expense schedules.

We appreciate the courtesy and cooperation of institution personnel during the review. Please contact me at (615) 366-4407, should you have any questions regarding this audit.

Sincerely,

Tammy G. Birchett  
System-wide Internal Audit

CC: Dr. Karen Bowyer, President  
Mr. Lowell Hoffman, Vice President of Finance and Administrative Services

**Dyersburg State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2012 – June 30, 2013**

<b>President</b>	Dr. Karen Bowyer	<b>Internal Auditor</b>	Blayne Clements, System-wide Internal Audit																																																											
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the President for the fiscal year ended June 30, 2013; to determine compliance with Tennessee Board of Regents and institutional policies regarding expenses; and to identify and report all expenses incurred 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 and expenses funded by institutional funds, foundation funds or external sources and any expenses made by, at the direction of, or for the benefit of the President during the fiscal year. 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 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, 2013:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Institutional</th> <th style="text-align: center;">Foundation</th> <th style="text-align: center;">External</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5"><b>President (1):</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$196,273</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$196,273</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$10,381</td> <td style="text-align: right;">\$463</td> <td style="text-align: right;">\$1,226</td> <td style="text-align: right;">\$12,070</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$3,770</td> <td style="text-align: right;">\$1,529</td> <td style="text-align: right;">\$941</td> <td style="text-align: right;">\$6,240</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$6,280</td> <td style="text-align: right;">\$371</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$6,651</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td colspan="5"><b>President's Office (2):</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$80,133</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$80,133</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$15,701</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$15,701</td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right;"><b>\$316,538</b></td> <td style="text-align: right;"><b>\$2,363</b></td> <td style="text-align: right;"><b>\$2,167</b></td> <td style="text-align: right;"><b>\$321,068</b></td> </tr> </tbody> </table> <p>Use of the discretionary spending allowance was not included in tests performed during the audit because the President elected for the allowance to be paid as taxable income. The President was provided a vehicle; any personal use value of the vehicle is reported to the President as taxable income.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Vehicle (Purchase Cost in FY 2008)</td> <td style="text-align: right;">\$28,312</td> </tr> </table> <p>The President was provided the use of a home by the college for the fiscal year ended June 30, 2013. Operating costs are not allocated to the president's accounts for the use of the home and were not included in the scope of this review.</p>						Institutional	Foundation	External	Total	<b>President (1):</b>					Salary and Benefits	\$196,273	\$00	\$00	\$196,273	Travel (Schedule A)	\$10,381	\$463	\$1,226	\$12,070	Business Meals and Hospitality (Schedule B)	\$3,770	\$1,529	\$941	\$6,240	Other Expenses (Schedule C)	\$6,280	\$371	\$00	\$6,651	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	<b>President's Office (2):</b>					Salary and Benefits	\$80,133	\$00	\$00	\$80,133	Other Expenses	\$15,701	\$00	\$00	\$15,701	<b>Total Expenses</b>	<b>\$316,538</b>	<b>\$2,363</b>	<b>\$2,167</b>	<b>\$321,068</b>	Vehicle (Purchase Cost in FY 2008)	\$28,312
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**Dyersburg State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2012 – June 30, 2013**

<b>Observations</b>	<p>1. On November 13, 2012, the President drove her state provided vehicle to attend a meeting in Trenton, TN. In error, a travel claim was submitted for the mileage, resulting in a reimbursement check to the President for \$27.26. Since a state car was used, reimbursement for mileage is not allowable. Upon being notified, the President reimbursed the college for \$27.26.</p> <p>2. The preparer of the expense schedules failed to include all of the required disclosures.</p> <ul style="list-style-type: none"> <li>• The Southern Accreditation of Colleges and Schools, Commission on Colleges (SACS-COC) paid for two business trips taken by the President which were not disclosed in the expense schedules. The estimated cost of the two trips was \$1,226.</li> <li>• The purchase of two 19" monitors for the President's office, totaling \$307.98, was not disclosed in the expense schedules.</li> <li>• Eight direct payments to the President, totaling \$239.90, were not disclosed in Schedule C, Other Expenses. The payments include reimbursements for phone service of \$199.35 and fuel for her vehicle of \$40.55.</li> </ul> <p>In October 2013, the preparer of the expense schedules started to conduct these additional procedures to ensure the expense schedules report all required disclosures:</p> <ul style="list-style-type: none"> <li>• Reviewing the President's calendar to determine if all business meals and hospitality events have been identified.</li> <li>• Confirming with executive staff any expenses made from their accounts that were directed by or for the benefit of the President.</li> <li>• Reviewing a Banner report of all direct payments made to the President to ensure all expenses have been identified.</li> </ul>		
<b>Questioned Costs</b>	\$27.26	<b>Recoveries</b>	\$27.26
<b>Conclusion</b>	<p>The objectives of the audit of the expenses of the Office of the President for Dyersburg State Community College for the fiscal year July 1, 2012 through June 30, 2013 were achieved. The audit revealed no significant policy violations, material omissions from the expense reports or deficiencies in internal controls other than noted above. The supplemental schedules included with this report fairly represent the expenses of the president's office.</p>		

**Dyersburg State Community College**  
**Summary of the President's Expenses**  
**For the Period July 1, 2012 to June 30, 2013**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 196,273	\$ -	\$ -	\$ -	\$ -	\$ 196,273
Travel	A	5,194	-	5,187	463	1,226	12,070
Business Meals and Hospitality	B	3,320	-	450	1,529	941	6,239
Other Expenses	C	3,831	-	2,449	371	-	6,651
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
		<u>212,617</u>	<u>-</u>	<u>8,086</u>	<u>2,363</u>	<u>2,167</u>	<u>225,233</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		80,133	-	-	-	-	80,133
Travel		528	-	-	-	-	528
Business Meals and Hospitality		108	-	-	-	-	108
Other Expenses		13,914	-	1,151	-	-	15,065
		<u>94,683</u>	<u>-</u>	<u>1,151</u>	<u>-</u>	<u>-</u>	<u>95,835</u>
<b>Total Expenses</b>		<u><b>\$ 307,301</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 9,237</b></u>	<u><b>\$ 2,363</b></u>	<u><b>\$ 2,167</b></u>	<u><b>\$ 321,067</b></u>

**Dyersburg State Community College**  
**Schedule A - Travel Expenses for the President**  
**For the Period July 1, 2012 to June 30, 2013**

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			
7/31/12	8/1/12	8/10/12	Dickson TN	TBR Comm Clg Presidents Retreat	-	90.29	34.50	-	124.79	-	-	-	-	124.79	100100-73100
8/20/12	8/21/12	8/31/12	Nashville TN	JNC Adj. Faculty Workshop and TBR Presidents Mtg	-	80	50	-	130	-	-	-	-	130	100100-73100
9/19/12	9/21/12	9/27/12	Cleveland TN	Dr. Goff Retirement & TBR Qtrly Board Mtg & Athletic Mtg	-	177	69	-	246	-	-	-	-	246	100100-73100
10/22/12	10/25/12	na	Grantsboro, NC	Visit Pamlico Community College for SACS	492	-	-	36	-	-	-	-	527	527	Note 1
11/3/12	11/9/12	11/12/12	Washington DC	Council on Resource Dev Executive Institute & visit with staff of TN C congressmen and Upward Bound Office	415	718	534	64	-	-	1,268	463	-	1,732	400100-73200
11/13/12	11/13/12	11/16/12	Trenton, TN	WIA Board Meeting	27	-	-	-	-	-	27	-	-	27	600501-73100
12/8/12	12/11/12	12/17/12	Dallas, TX	SACSCOC Annual Meeting	235	446	178	762	-	-	1,621	-	-	1,621	200200-73200
12/12/12	12/13/12	12/20/12	Nashville TN	Evaluation w/Chancellor John Morgan and TBR Qtrly Meeting	-	-	99	-	99	-	-	-	-	99	100100-73100
1/30/13	1/31/13	2/18/13	Nashville TN	THEC Meeting & Meeting with Rob Bryant/TBR Facilities Ofc	-	-	-	4	4	-	-	-	-	4	100100-73100
2/1/13	002/01/13	2/19/13	Memphis TN	Meeting w/Senator Mark Norris	-	-	99	-	99	-	-	-	-	99	100100-73100
2/4/13	2/5/13	2/19/13	Nashville TN	Comm Clg Presidents Mtg & All TN Academic Luncheon	-	-	50	12	62	-	-	-	-	62	100100-73100
2/15/13	2/15/13	2/22/13	Nashville TN	THEC Meeting/Master Plan	-	-	-	15	15	-	-	-	-	15	100100-73100
2/19/13	2/20/13	na	Atlanta, GA	SACS Appeals Hearing and Executive Session Meeting	605	-	73	21	-	-	-	-	699	699	Note 1
2/19/13	2/20/13	3/13/13	Atlanta, GA	Reimbursement for mileage from SACSCOC related to Annual Meeting	(100)	-	-	-	(100)	-	-	-	-	(100)	100100-73200
3/7/13	3/13/13	3/26/13	Washington DC	To serve on Presidents Panel at NESCC, attended Nat'l Assoc of Workforce Boards Meeting and met with Legislators on Capitol Hill	386	1,414	391	79	-	-	2,270	-	-	2,270	600501-73200
3/27/13	3/28/13	1/29/13	Nashville, TN	TN College Assn 2013 Annual Meeting & TBR Qtrly Meeting	25	253	84	100	462	-	-	-	-	462	100100-73100
4/18/13	4/24/13	2/19/2013 & 05/06/13	San Francisco, CA	AACC 93rd Annual Convention	72	794	320	900	2,085	-	-	-	-	2,085	100100-73200
5/20/13	5/21/13	7/5/13	Nashville	TBR President's Meeting	-	126	99	-	225	-	-	-	-	225	100100-73100
6/19/13	6/21/13	6/27/13	Kansas City Mo & Morristown TN	Attend & served on panel for Nat'l Comm Clg Benchmarking Institute and attended Qtrly TBR mtg @ Walters State	1,493	90	141	19	1,743	-	-	-	-	1,743	100100-73200
<b>Total Travel Expenses for the President</b>					<b>\$ 3,650</b>	<b>\$ 4,188</b>	<b>\$ 2,219</b>	<b>\$ 2,013</b>	<b>\$ 5,194</b>	<b>\$ -</b>	<b>\$ 5,187</b>	<b>\$ 463</b>	<b>\$ 1,226</b>	<b>\$ 12,070</b>	

Note 1 - This trip was paid for by SACSCOC. These costs are estimated.

**Dyersburg State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2012 to June 30, 2013**

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					
7/24/12	7/24/12	Acorn Point Lodge	President's Staff Retreat	\$ 350.00	\$ -	\$ -	\$ -	\$ -	\$ 350.00	10	\$ 35.00	100120-74980
7/24/12	7/24/12	Kroger	President's Staff Retreat	16.25	-	-	-	-	16.25	10	1.63	100120-74980
7/27/12	7/26/12	Kroger	Administrative Council	27.95	-	-	-	-	27.95	25	1.12	100120-74980
8/17/12	8/17/12	Wendy's	Meeting to discuss Unilever Proposal	-	-	17.97	-	-	17.97	3	5.99	200120-74980
8/27/12	7/31/12	Dyersburg/DyerCo Chamber of Commerce	Annual Membership Matters Luncheon	15.00	-	-	-	-	15.00	1	15.00	100100-74980
	8/20/12	West TN Golf	WIA Annual Board Mtg	-	-	17.18	-	-	17.18	1	17.18	600501-74980
8/28/12	8/28/12	Wendy's	DSCC Alumni Board Meeting	-	-	5.99	-	-	5.99	1	5.99	400140-74980
8/31/12	8/31/12	Wendy's	Personnel Meeting	23.96	-	-	-	-	23.96	4	5.99	100120-74980
11/9/12	11/9/12	Wendy's	Promotions & Tenure Luncheon	-	-	48.00	-	-	48.00	8	6.00	200120-74980
9/22/12	9/28/12	Blackberry Hill Catering	Reception Honoring Dr. Wheelan SACS-COC	159.50	-	-	-	-	159.50	13	12.27	100130-74980
10/1/12	10/1/12	Perkins Snack Shack	Faculty Assembly Executive Comm Meeting	84.00	-	-	-	-	84.00	11	7.64	100120-74980
11/2/12	11/6/12	Dr. Karen Bowyer	Luncheon to discuss Tipton Co Annual Fund Campaign	-	-	28.58	-	-	28.58	3	9.53	400100-74980
11/12/12	11/12/12	Wendy's	Fac Assembly Exec Comm Mtg	41.93	-	-	-	-	41.93	7	5.99	100120-74980
11/13/12	11/16/12	Gibsons Grill	WIA Board Meeting	-	-	10.00	-	-	10.00	1	10.00	600501-74980
11/15/12	11/20/12	Blackberry Hill Catering	Foundation Annual Board Dinner	-	-	-	1,446.25	-	1,446.25			750100-74980
11/15/12	11/13/12	Walmart	Foundation Annual Board Dinner	-	-	-	35.12	-	35.12			750100-74980
11/15/12	11/15/12	Kroger	Foundation Annual Board Dinner	-	-	-	47.13	-	47.13			750100-74980
Total									1,528.50	65	23.52	
11/28/12	12/4/12	Blackberry Hill Catering	Legislative Luncheon	585.00	-	-	-	-	585.00	30	19.50	100130-74980
12/4/12	12/4/12	Wendy's	Adv Mfg Committee Mtg	-	-	137.77	-	-	137.77	23	5.99	200120-74980
12/16/12	12/20/12	Blackberry Hill Catering	Christmas Open House (Note 1)	1,583.00	-	-	-	-	1,583.00	120	13.19	100130-74980
1/14/13	1/14/13	Hog Heaven	Ag Technology Advisory Comm Mtg	-	-	110.50	-	-	110.50	16	6.91	200120-74980
1/17/13	1/22/13	Dr. Karen Bowyer	Luncheon to discuss Tipton Co Annual Fund Campaign	-	-	42.33	-	-	42.33	4	10.58	400100-74980
	1/18/13	Dyersburg Dyer Co Chamber of Commerce	Annual Charimans Award Banquet Fee	50.00	-	-	-	-	50.00	1	50.00	100100-74980
1/18/13	1/24/13	Sandra Fuzzell Edmundson	Martin Luther King Luncheon	1,080.00	-	-	-	-	1,080.00	120	9.00	100130-74980
1/18/13	1/13/13	DSCC	Martin Luther King Luncheon-attendee ticket sales	(1,270.00)	-	-	-	-	(1,270.00)	120	(10.58)	100130-74980
1/25/13	1/25/13	Wendy's	Fac Assembly Exec Comm Mtg	53.91	-	-	-	-	53.91	9	5.99	100120-74980
	2/19/13	Dyersburg Dyer Co Chamber of Commerce	Annual Bd of Dir Lunch Fee	145.00	-	-	-	-	145.00	1	145.00	100100-74980
2/22/13	2/22/13	Wendy's	Fac Assembly Exec Comm Mtg	59.90	-	-	-	-	59.90	10	5.99	100120-74980
2/27/13	2/27/13	Kroger	NW TN P16 Meeting	7.78	-	-	-	-	7.78	30	0.26	100120-74980
3/14/13	3/14/13	Walmart	JNC Construction Celebration	54.59	-	-	-	-	54.59	30	1.82	100130-74980
3/18/13	3/18/13	Wendy's	Lunch meeting w/ Brian Wells to discuss position & new organization chart	11.98	-	-	-	-	11.98	2	5.99	100120-74980
3/19/13	3/26/13	Gibson's Grill	WIA Board Meeting	-	-	11.00	-	-	11.00	1	11.00	600501-74980
3/21/13	3/26/13	Dr. Karen Bowyer	lunch meeting Cert Prod Tech Prog	26.44	-	-	-	-	26.44	2	13.22	100120-74980

Dyersburg State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

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					
3/28/13	3/26/13	Kroger	Fac/Staff Spring Update	3.49	-	-	-	-	3.49	200	0.02	100120-74980
4/10/13	4/23/13	Dr. Karen Bowyer	lunch mtg to discuss establishment of Friends of the Library group	39.85	-	-	-	-	39.85	3	13.28	100120-74980
6/4/13	6/13/13	Dr. Karen Bowyer	Alumni Luncheon Meeting	59.37	-	-	-	-	59.37	5	11.87	100140-74980
4/1/13	4/1/13	Wendy's	Faculty Exec Comm Meeting	53.91	-	-	-	-	53.91	9	5.99	100120-74980
4/16/13	4/15/13	Walmart	TMTA Mathematics Contest	24.18	-	-	-	-	24.18	151	0.16	100120-74980
4/16/13	4/15/13	Walmart	TMTA Mathematics Contest	16.80	-	-	-	-	16.80	151	0.11	100120-74980
4/4/13	4/4/13	Kroger	Refreshments for WestStar	15.92	-	-	-	-	15.92	36	0.44	100130-74980
3/28/13	4/1/13	Jon Jetton	Lunch for Spring Update (Note 2)	-	-	-	-	844.02	844.02	200	4.22	100100-74980
3/28/13	3/27/13	Walmart	Spring Update (Note 2)	-	-	-	-	96.76	96.76	200	0.48	100100-74980
5/9/13	5/9/13	Walmart	WIA Meeting	-	-	8.74	-	-	8.74	1	8.74	600501-74980
5/14/13	5/21/13	Another Thyme (Sandra Edmonson)	WIA Board Meeting	-	-	12.00	-	-	12.00	1	12.00	600501-74980
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$ 3,320</u>	<u>\$ -</u>	<u>\$ 450</u>	<u>\$ 1,529</u>	<u>\$ 941</u>	<u>\$ 6,239</u>			

Note 1 Based on discussions with management and review of various documentation, it appears the "Christmas Open House," held on December 16, 2012, was a donor/fundraiser focused event for the college.

Note 2 The refreshments for the Spring Update were initially paid for by the College and later reimbursed by vendors.

**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
11/16/12	Lowes	Christmas Tree for Open House	\$ -	\$ -	\$ 88	\$ -	\$ -	\$ 88	304160-74502
7/23/12	AOL	Internet Service	-	-	15	-	-	15	501100-74502
8/2/12	Dr. Karen Bowyer	Reimburse ATT Charges	26	-	-	-	-	26	100100-74210
8/22/12	AOL	Internet Service	-	-	15	-	-	15	501100-74502
8/29/12	Dr. Karen Bowyer	Reimburse ATT Charges	29	-	-	-	-	29	100100-74210
9/25/12	AOL	Internet Service	-	-	15	-	-	15	501100-74502
10/24/12	AOL	Internet Service	-	-	18	-	-	18	501100-74502
9/7/12	Dr. Karen Bowyer	Fuel Reimbursement	-	-	50	-	-	50	304120-75210
9/25/12	Dr. Karen Bowyer	Fuel Reimbursement	-	-	43	-	-	43	304120-75210
1/28/13	Dr. Karen Bowyer	Fuel Reimbursement	-	-	34	-	-	34	304120-75210
2/5/13	Dr. Karen Bowyer	Fuel Reimbursement	-	-	47	-	-	47	304120-75210
2/11/13	Dr. Karen Bowyer	Fuel Reimbursement	-	-	48	-	-	48	304120-75210
9/28/12	Triple T Tire & Alignment	Oil Change & Service-Pres Car	-	-	65	-	-	65	304120-75210
10/9/12	Dr. Karen Bowyer	Reimburse ATT Charges	29	-	-	-	-	29	100100-74210
11/5/12	Tim Castellaw Toyota	Pres. Car Repairs	-	-	572	-	-	572	304120-75210
08/06/12-06/30/13	Fuelman/Shell/BP/Exxon	fuel for president's car	-	-	1,301	-	-	1,301	304120-75210
11/12/12	Dr. Karen Bowyer	Reimburse ATT Charges	29	-	-	-	-	29	100100-74210
11/13/12	Dyersburg Trophy	Recognition plaques for Foundation Board Members	-	-	-	371	-	371	750100-74503
11/30/12	Dr. Karen Bowyer	Reimburse ATT Charges	29	-	-	-	-	29	100100-74210
12/20/12	Dr. Karen Bowyer	Reimburse for fuel	-	-	41	-	-	41	304120-75210
07/01/12 - 06/30/13	Verizon Wireless	Cell Phone & Data Plan charges	3,531	-	-	-	-	3,531	100100-74211
1/16/13	Dr. Karen Bowyer	Reimburse ATT Charges	29	-	-	-	-	29	100100-74210
2/4/13	Dr. Karen Bowyer	Reimburse ATT Charges	29	-	-	-	-	29	100100-74210
4/1/13	Dr. Karen Bowyer	Reimburse ATT Charges	31	-	-	-	-	31	100100-74210
5/20/13	Dr. Karen Bowyer	Fuel Reimbursement	-	-	47	-	-	47	304120-75210
5/31/13	Dr. Karen Bowyer	Reimburse ATT Charges	42	-	-	-	-	42	100100-74210
6/4/13	Dr. Karen Bowyer	Fuel Reimbursement	-	-	50	-	-	50	304120-75210
6/26/13	Dr. Karen Bowyer	Reimburse ATT Charges	29	-	-	-	-	29	100100-74210
<b>Total Other Operating Expenses for the President</b>			<b>\$ 3,831</b>	<b>\$ -</b>	<b>\$ 2,449</b>	<b>\$ 371</b>	<b>\$ -</b>	<b>\$ 6,651</b>	

**Jackson State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 211,306	\$ -	\$ -	\$ -	\$ -	\$ 211,306
Travel	A	5,293	-	-	-	-	5,293
Business Meals and Hospitality	B	1,691	247	3,923	-	-	5,861
Other Expenses	C	4,097	660	-	-	-	4,757
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		1,932	-	-	-	-	1,932
		<u>239,119</u>	<u>907</u>	<u>3,923</u>	<u>-</u>	<u>-</u>	<u>243,949</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		78,288	-	-	-	-	78,288
Travel		488	-	-	-	-	488
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		5,167	-	-	-	-	5,167
		<u>83,943</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,943</u>
<b>Total Expenses</b>		<u><b>\$ 323,062</b></u>	<u><b>\$ 907</b></u>	<u><b>\$ 3,923</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 327,892</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances for cell phone allowance.

**Housing** - The President is provided a housing allowance.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 10/11 was \$19,976.50 (\$37,046 - \$4,000 Rebate - \$13,069.50 Trade-in).

*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. The 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, 2012 to June 30, 2013**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Total	Organization & Account Code
									Institutional	Foundation		
7/31/12	8/1/12	8/3/12	Dickson, TN	Community College President's Retreat	\$ -	\$ 90	\$ 69	\$ -	\$ 159	\$ -	\$ 159	100010-73100
9/20/12	9/21/12	9/26/12	Cleveland, TN	TBR Quarterly Meeting	-	88	69	-	157	-	157	100010-73100
1/18/13	1/29/13	2/15/13	Lake Buena Vista, FL	2013 Community College Futures Assembly	-	567	140	437	1,144	-	1,144	100010-73200
3/27/13	3/28/13	2/15/13	Nashville, TN	TCA Annual Meeting	-	-	-	100	100	-	100	100010-73100
7/1/12	3/31/13		Vicinity Travel	Motor Fuel, Oil, Lubricants	2,526	-	-	-	2,526	-	2,526	100010-75210
3/27/13	3/28/13	4/3/13	Nashville, TN	TCA Annual Meeting		165	99	23	287	-	287	100010-73100
4/1/13	7/31/13		Vicinity Travel	Motor Fuel, Oil, Lubricants	920	-	-	-	920	-	920	100010-75210
<b>Total Travel Expenses for the President</b>					<b>\$ 3,446</b>	<b>\$ 910</b>	<b>\$ 377</b>	<b>\$ 560</b>	<b>\$ 5,293</b>	<b>\$ -</b>	<b>\$ 5,293</b>	

**Jackson State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
8/20/12	9/5/12	Green Frog Coffee Company	Fall Faculty/Staff In-Service	\$ 120	\$ -	\$ -	\$ -	\$ 120	125	\$ 0.96	100010-74503
8/20/12	9/25/12	Kroger	Fall Faculty/Staff In-Service	122	-	-	-	122	125	\$ 0.98	100010-74503
8/20/12	9/19/12	Do Dah's Donuts	Fall Faculty/Staff In-Service	174	-	-	-	174	125	\$ 1.39	100010-74503
								416		\$ 3.33	
8/24/12	8/24/12	Heather Freeman	Replenish Office Supplies for Campus Guests	31	-	-	-	31			100010-74503
8/24/12	9/19/12	Heavenly Ham	New Employee Luncheon	138	-	-	-	138	18	\$ 7.67	100010-74503
9/11/12	9/14/12	Heather Freeman	Refreshments for Education Advisory Board Presentation	26	-	-	-	26	15	\$ 1.73	100010-74503
9/24/12	9/25/12	Heather Freeman	Donuts for West Tennessee Regional Megasite Board Meeting	16	-	-	-	16	16	\$ 1.00	100010-74503
9/24/12	9/27/12	Heather Freeman	Supplies for West Tennessee Regional Megasite Board Meeting	10	-	-	-	10	16	\$ 0.63	100010-74503
								26		\$ 1.63	
10/16/12		Amsterdam Printing	West Tennessee Economic Summit	-	-	333	-	333	110	\$ 3.03	500010-74503
10/16/12		JSCC Printing Services	West Tennessee Economic Summit	-	-	57	-	57	110	\$ 0.52	500010-74110
10/16/12		Postmaster	West Tennessee Economic Summit	-	-	87	-	87	110	\$ 0.79	500010-74230
10/16/12		Walmart	West Tennessee Economic Summit	-	-	118	-	118	110	\$ 1.07	500010-74503
10/16/12		JSCC Printing Services	West Tennessee Economic Summit	-	-	160	-	160	110	\$ 1.45	231050-74110
10/16/12		JSCC Printing Services	West Tennessee Economic Summit	-	-	21	-	21	110	\$ 0.19	231050-74110
10/16/12		Old Country Store	West Tennessee Economic Summit	-	-	1,750	-	1,750	110	\$ 15.91	231050-74503
10/16/12		Eric's Rentals	West Tennessee Economic Summit	-	-	405	-	405	110	\$ 3.68	231050-74503
10/16/12		Jason's Deli	West Tennessee Economic Summit	-	-	459	-	459	110	\$ 4.17	231050-74503
10/16/12		Office Max	West Tennessee Economic Summit	-	-	107	-	107	110	\$ 0.97	231050-74503

**Jackson State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
10/16/12		Lowe's	West Tennessee Economic Summit	-	-	265	-	265	110	\$ 2.41	231050-74503
10/16/12		Walmart	West Tennessee Economic Summit	-	-	161	-	161	110	\$ 1.46	231050-74503
								3,923		\$ 35.66	
1/15/13	1/9/13	Sam's Club	Spring Faculty/Staff In-Service	189	-	-	-	189	125	\$ 1.51	100010-74503
1/15/13	1/9/13	Walmart	Spring Faculty/Staff In-Service	10	-	-	-	10	125	\$ 0.08	100010-74503
1/15/13	2/18/13	Paul Latham's Meat Company	Spring Faculty/Staff In-Service	288	-	-	-	288	125	\$ 2.30	100010-74503
								487		\$ 3.90	
1/27/13	2/26/13	Dr. Bruce Blanding	Reimbursement for business meal with Betty Frost & Mary Bassett at Community College Futures Assembly	-	77	-	-	77	3	\$ 25.67	1001-74503
2/5/13	12/16/12	Pellissippi State Community College	PTK 2013 All-TN Academic Luncheon Assessment and Regional Coordinator Stipend	550	-	-	-	550	6	\$ 91.67	100010-74503
2/11/13	2/11/13	Heather Freeman	Replenish Office Supplies for Campus Guests	17	-	-	-	17			100010-74503
5/11/13	5/31/13	BancorpSouth	Items purchased at Ross and Walmart for gift baskets for Regent Jonas Kisber and keynot speaker Steve Bowers for JSCC Commencement	-	170	-	-	170			1001-74503
6/25/13	6/28/13	Dollar General Store	Replenish Coffee Supplies	40	-	-	-	40			100010-74503
<b>Total Business Meals and Hospitality Expenses for the President</b>				\$ 1,691	\$ 247	\$ 3,923	\$ -	\$ 5,861			

**Jackson State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
8/17/12	Savannah Arts Council	Sponsorship of 24th Annual Sunset Symphony	\$ -	\$ 100	\$ -	\$ -	\$ 100	1001-74470
5/30/13	Southwest Tennessee Development District	Registration for 2 four-person golf teams for SWTDD Charity Golf Tournament at Pickwick Landing State Park	-	560	-	-	560	1001-74470
5/31/13	Northstar Flag & Flagpole Co.	Custom Avenue Banners and Hardware	4,097	-	-	-	4,097	
<b>Total Other Operating Expenses for the President</b>			<b>\$ 4,097</b>	<b>\$ 660</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,757</b>	

**Motlow State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 205,501	\$ -	\$ -	\$ -	\$ -	\$ 205,501
Travel	A	7,578	-	1,243	-	-	8,821
Business Meals and Hospitality	B	5,944	5,600	91	-	-	11,634
Other Expenses	C	2,507	1,000	-	-	-	3,507
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		4,080	-	-	-	-	4,080
		<u>240,410</u>	<u>6,600</u>	<u>1,334</u>	<u>-</u>	<u>-</u>	<u>248,343</u>
<b>President's Office:</b>							
Salary and Benefits (2.39 FTE)		103,877	-	-	-	-	103,877
Travel		-	18	-	-	-	18
Business Meals and Hospitality		112	3,963	-	-	-	4,075
Other Expenses		3,700	-	-	-	-	3,700
		<u>107,690</u>	<u>3,981</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,671</u>
<b>Total Expenses</b>		<u><b>\$ 348,099</b></u>	<u><b>\$ 10,581</b></u>	<u><b>\$ 1,334</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 360,014</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances for wireless and internet connectivity.

**Housing** - The President is provided an allowance for her residence.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2013 was \$30,741.

**Athletic Tickets** - The President is not provided tickets to university athletic events.

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

*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. The report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.*

**Motlow State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
7/31/12	8/1/12	8/13/12	Dickson, Tennessee	TN Board of Regents Group Meeting	\$ -	\$ 90	\$ -	\$ -	\$ 90	\$ -	\$ -	\$ -	\$ 90	11000/73100
8/22/12	8/22/12	7/19/12	Lipscomb University, Nashville, TN	Nashville Business Breakfast Meeting	-	-	-	30	30	-	-	-	30	11000/73100
9/19/12	9/21/12	10/3/13	Cleveland State Community College, Cleveland, TN	Tennessee Board of Regents Quarterly Mtg	-	147	35	-	182	-	-	-	182	11000/73150
1st Qtr	1st Qtr	Various	Various In-State Trips	Motlow-Related Business	262	-	-	-	-	-	262	-	262	60150/73100 & 60150/75210
10/11/12	10/12/02	7/5/2012 & 10/29/12	Lebanon, Tennessee	2012 Annual WHET Conference	-	95	61	80	236	-	-	-	236	11000/73100
10/17/12	10/19/12	10/29/12	Nashville, TN	Annual Governor's Conference	-	252	59	216	526	-	-	-	526	11000/73150 & 11002/73150
11/15/12	11/15/12	11/21/12	In-State Travel	Motlow-Related Business	56	-	-	-	56	-	-	-	56	11000/73100
2nd Qtr	2nd Qtr	Various	Various In-State Trips	Motlow-Related Business	292	-	-	-	-	-	292	-	292	60150/73100 & 60150/75210
1/29/13	1/30/13	1/18/13	Embassy Suites, Murfreesboro, TN	TN Summit	-	-	-	35	35	-	-	-	35	11002/73100
3/17/13	3/21/13	4/3/13	Hutchison, KS	TJCAA Basketball	261	357	253	4	614	-	-	-	614	11000/73200 & 60150/
3/27/13	3/28/13	1/28/2013 & 04/03/2013	Nashville, TN	Tennessee College Association 2013 Annual Mtg	-	314	107	111	532	-	261	-	793	11000/73100 & 73150
3rd Qtr	3rd Qtr	Various	Various In-State Trips	Motlow-Related Business	174	-	-	-	-	-	174	-	174	60150/75210
4/19/13	4/23/13	11/19/2012 & 04/29/2013	San Francisco, CA	AACC Annual Convention	414	794	231	839	2,278	-	-	-	2,278	11000/73100 & 73250
6/2/13	6/5/13	4/3/13	Indianapolis, IN	Leadership Study Mission	-	-	-	3,000	3,000	-	-	-	3,000	11000/73250
4th Qtr	4th Qtr	Various	Various In-State Trips	Motlow-Related Business	253	-	-	-	-	-	253	-	253	60150/75210
<b>Total Travel Expenses for the President</b>					<b>\$ 1,712</b>	<b>\$ 2,050</b>	<b>\$ 745</b>	<b>\$ 4,315</b>	<b>\$ 7,579</b>	<b>\$ -</b>	<b>\$ 1,242</b>	<b>\$ -</b>	<b>\$ 8,821</b>	

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
7/10/12	7/16/12	Christy W. Glenn	Executive Staff Meeting Luncheon	\$ 37	\$ -	\$ -	\$ -	\$ 37	5	\$ 7.33	11000/74590
8/20/12	9/17/12	Lincoln County Vending	Fall Assembly Breakfast	458	-	-	-	458	125	\$ 3.66	11002/74490
Various	8/1/12	Tennessee Waters	Hospitality Items for President's Office	6	-	-	-	6	Unknown		11000/74590
Various	7/12/12	Walmart	Hospitality Items for President's Office	57	-	-	-	57	Unknown		11000/74590
Various	8/4/12	Walmart	Hospitality Items for President's Office	25	-	-	-	25	Unknown		11000/74590
Various	8/10/12	Walmart	Hospitality Items for President's Office	32	-	-	-	32	Unknown		11000/74590
Various	8/15/12	Walmart	Hospitality Items for President's Office	21	-	-	-	21	Unknown		11000/74590
Various	9/5/12	Tennessee Waters	Hospitality Items for President's Office	6	-	-	-	6	Unknown		11002/74590
Various	9/9/13	Walmart	Hospitality Items for President's Office	44	-	-	-	44	Unknown		11002/74590
Various	9/18/13	Walmart	Hospitality Items for President's Office	55	-	-	-	55	Unknown		11002/74590
Various	10/3/12	Walmart	Hospitality Items for President's Office	60	-	-	-	60	Unknown		11002/74590
Various	10/22/12	Staples	Hospitality Items for President's Office	76	-	-	-	76	Unknown		11000/74530
Various	10/24/12	Walmart	Hospitality Items for President's Office	49	-	-	-	49	Unknown		11002/74590
Various	11/15/12	Walmart	Hospitality Items for President's Office	26	-	-	-	26	Unknown		11002/74590
Various	12/19/12	Staples	Hospitality Items for President's Office	65	-	-	-	65	Unknown		11000/74530
Various	12/19/12	Staples	Hospitality Items for President's Office	3	-	-	-	3	Unknown		11000/74530
Various	1/07/013	Walmart	Hospitality Items for President's Office	49	-	-	-	49	Unknown		11002/74590
Various	1/23/13	Staples	Hospitality Items for President's Office	13	-	-	-	13	Unknown		11000/74530
Various	1/28/13	Tennessee Waters	Hospitality Items for President's Office	24	-	-	-	24	Unknown		11002/74590
Various	1/28/13	Walmart	Hospitality Items for President's Office	8	-	-	-	8	Unknown		11002/74590
Various	2/4/13	Walmart	Hospitality Items for President's Office	20	-	-	-	20	Unknown		11002/74590
Various	2/20/13	Staples	Hospitality Items for President's Office	7	-	-	-	7	Unknown		11000/74530
Various	2/28/13	Walmart	Hospitality Items for President's Office	23	-	-	-	23	Unknown		11002/74590
Various	4/5/13	Walmart	Hospitality Items for President's Office	31	-	-	-	31	Unknown		11002/74590
Various	5/31/13	Walmart	Hospitality Items for President's Office	123	-	-	-	123	Unknown		11002/74590
Various	6/19/13	Staples	Hospitality Items for President's Office	46	-	-	-	46	Unknown		11000/74510
Various	6/19/13	Staples	Hospitality Items for President's Office	8	-	-	-	8	Unknown		11000/74510
Various	6/24/13	Tennessee Waters	Hospitality Items for President's Office	18	-	-	-	18	Unknown		11000/74590
<b>Subtotal - Hospitality Items</b>								896			
12/10/12	12/12/12	Marvin's Family Restaurant	FayettevilleCampus Christmas Luncheon	100	-	-	-	100	20	\$ 5.00	10000/74490
12/11/12	12/10/12	Publix	Smyrna Campus Holiday Dinner	150	-	-	-	150	45	\$ 3.33	10000/74590
1/23/13	3/11/13	Walmart	PSLI Luncheon	190	-	-	-	190	19	\$ 10.01	11000/74590
9/24/12	9/24/12	Subway	Department of Labor Grant Review Luncheon	63	-	-	-	63	11	\$ 5.70	11002/74590
11/20/12	11/19/12	Kroger	President's Coffee Talk in Smyrna	8	-	-	-	8	20	\$ 0.42	11002/74590
11/15/2012	11/28/2012	Pell State Technical Comm College	Phi Theta Kappa All-TN Academic Team Luncheon	450	-	-	-	450	8	\$ 56.25	11000/74590
12/12/12	1/28/13	Lincoln County Vending	Christmas Potluck Luncheon	400	-	-	-	400	100	\$ 4.00	11002/74590
12/12/12	11/28/12	Rutherford Co Chamber of Commerce	Luncheon with Tennessee Governor	30	-	-	-	30	1	\$ 30.00	11002/74590
12/20/12	11/14/12	McMinnville/Warren Co Chamber of Commerce	Six tickets for the Business Roundtable Action Committee Annual Christmas Dinner	270	-	-	-	270	6	\$ 45.00	11002/74590
1/4/13	1/23/13	Horton Printing	Legislative Breakfast	143	-	-	-	143			11000/74120

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
1/4/13	1/28/13	Lincoln County Vending	Legislative Breakfast	1,380	-	-	-	1,380			11002/74490
			<b>Subtotal - Legislative Breakfast</b>					<u>1,523</u>	120	\$ 12.69	
1/15/13	2/11/13	Lincoln County Vending	Coffee Co Youth Leadership Luncheon	169	-	-	-	169	26	\$ 6.50	11002/74490
1/26/13	12/19/12	Tulahoma Chamber of Commerce	Two tickets to the Celebration Banquet	100	-	-	-	100	2	\$ 50.00	11002/74590
2/28/13	3/27/13	Lincoln County Vending	Coffee Co Leadership Luncheon	279	-	-	-	279	20	\$ 13.93	11002/74490
6/25/12	7/23/12	MaryLou Apple	Lunch with Foundation Trustee	-	28	-	-	28	3	\$ 9.35	10000/74590
8/20/12	9/12/12	Lincoln County Vending	Fall Assembly Luncheon	-	571	-	-	571	220	\$ 2.59	10001/74490
10/3/12	10/29/12	Lincoln County Vending	Foundation Executive Board Meeting Breakfast	-	116	-	-	116	20	\$ 5.80	10000/74490
12/14/12	12/12/12	The Inn at Harvest Farms Lake	Foundation Holiday Reception	-	1,750	-	-	1,750	140	\$ 12.50	10001/74490
12/12/12	1/16/13	Kroger	McMinnville Campus Christmas Holiday Luncheon	-	121	-	-	121	25	\$ 4.85	10000/74590
2/6/13	3/11/13	Lincoln County Vending	Foundation Investment Committee Meeting Breakfast	-	80	-	-	80	10	\$ 8.00	
											10000/74490
3/11/13	3/27/13	Lincoln County Vending	Admin/Support Staff Council Profession Development Program Luncheon	-	600	-	-	600	60	\$ 10.00	
											10001/74490
3/27/13	5/6/13	Lincoln County Vending	Foundation Executive Board Meeting	-	140	-	-	140	16	\$ 8.75	10000/74490
4/9/13	3/21/13	The Accord Group	Appreciation Gifts for 4 Motlow Retirees	96	-	-	-	96	4	\$ 23.97	10002/74590
4/9/13	4/3/13	Christy Glenn	Faculty/Staff Retirement Reception	-	115	-	-	115			10001/74490
4/9/13	4/8/13	Christy Glenn	Faculty/Staff Retirement Reception	-	48	-	-	48			10001/74490
4/9/13	4/17/13	Patty Moore	Faculty/Staff Retirement Reception	-	454	-	-	<u>454</u>			10001/74490
			<b>Subtotal - Faculty/Staff Retirement Reception</b>					617	100	\$ 6.17	
4/12/13	5/29/13	MSCC - Reimbursement for Blackberry Patch	Faculty Excellence Reception	-	233	-	-	233	100	\$ 2.33	
											10001/74490
4/17/13	5/13/13	Lincoln County Vending	Norwegian Group Study Exchange Luncheon	172	-	-	-	172	13	\$ 13.25	11002/74490
4/30/13	4/30/13	Daddy Billy's	Executive Staff Luncheon Meeting	51	-	-	-	51	7	\$ 7.25	11002/74590
Various	5/6/13	The Gallery Collection	Sympathy Cards for President's Office	67	-	-	-	67	Unknown		11000/74590
Various	5/23/13	The Gallery Collection	Birthday Cards for President's Office	398	-	-	-	398	Unknown		11002/74590
5/11/13	5/29/13	MaryLou Apple	Graduation Reception for VIP Guests	-	184	-	-	184	15	\$ 12.30	10001/74490
5/14/13	5/13/13	Walmart	PSLI Event	-	-	91	-	91			30312/74590
5/14/13	5/28/13	MaryLou Apple	PSLI Event	39	-	-	-	<u>39</u>			11000/74590
			<b>Subtotal - PSLI Event</b>					130	24	\$ 5.42	
6/7/13	5/6/13	Jan Rogers	Appreciation Gift for Outgoing Foundation Chair	-	32	-	-	32	1	\$ 31.54	10001/74590
6/7/13	5/15/13	Patty Moore	Appreciation Gift for Outgoing Foundation Chair	-	133	-	-	133	1	\$ 132.81	10001/74590
6/7/13	5/29/13	Hoovers Jewelers	Foundation Chairman's Pin	-	225	-	-	225	1	\$ 225.00	10000/74590
6/7/13	6/5/13	Whitt's BBQ	Bi-Annual Trustee Meeting	-	476	-	-	476			11000/74490
6/7/13	6/17/13	Patty Moore	Bi-Annual Trustee Meeting	-	84	-	-	<u>84</u>			10000/74590
			<b>Subtotal - Bi-Annual Trustee Meeting</b>					560	75	\$ 7.47	

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
6/20/13	6/21/13	Walmart	Admin/Support Staff Council Ice Cream Social - McMinnville Campus	-	77	-	-	77	80	\$ 0.96	10000/74590
6/26/13	6/26/13	Kroger	Admin/Support Staff Council Ice Cream Social - McMinnville Campus	-	75	-	-	75	110	\$ 0.68	10000/74590
6/26/13	6/24/13	Lincoln County Vending	Admin/Support Staff Council Ice Cream Social	-	59	-	-	59	120	\$ 0.49	10000/74590
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 5,944</b>	<b>\$ 5,600</b>	<b>\$ 91</b>	<b>\$ -</b>	<b>\$ 11,634</b>			

**Motlow State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
7/15/12	Bath & Body Works	Air Fresheners for Presidential Complex	\$ 32	\$ -	\$ -	\$ -	\$ 32	11000/74590
8/22/12	American Business Card Inc.	Business Cards for President	31	-	-	-	31	11000/74120
8/15/12	M. Lee Smith Publishers	Subscription to The Tennessee Journal	347	-	-	-	347	11002/74480
8/17/13	Office Max	Scissors for Project and Greeting Card Stock	37	-	-	-	37	11000/74590
8/22/12	Chronicle of Higher Education	Subscription to The Chronicle of Higher Education	65	-	-	-	65	11002/74480
9/4/12	Hubert Company	Rolling Cart and Condiment Holder	535	-	-	-	535	11002/74590
9/09/13	Walmart	Clock for Office	19	-	-	-	19	11002/74590
9/24/12	Computer intelligence Assoc	Adobe Acrobat Pro V10 License	57	-	-	-	57	11002/74480
12/12/12	Frames by U	Rematting and reframing of photo in President's Conference Room	26	-	-	-	26	11000/74490
2/20/13	Staples	Ink Jet Greeting Cards and tissues	35	-	-	-	35	11000/74530
12/13/12	Bath & Body Works	Air Fresheners for Presidential Complex	24	-	-	-	24	11000/74590
12/12/12	AdoramaPix	16x20 Digital Pics of Campus Bldgs	61	-	-	-	61	11000/74590
10/22/12	Southern Standard	Subscription to the Southern Standard	88	-	-	-	88	11002/74480
1/23/13	Community College Week	Subscription to Community College Week	52	-	-	-	52	11002/74480
10/4/12	Walmart	AC Mobile Power Inverter	44	-	-	-	44	11002/74590
1/23/13	The Gallery Collection	2 Boxes of Assorted Cards	119	-	-	-	119	11002/74590
2/2/13	Bath & Body Works	Air Fresheners for Bathroom	24	-	-	-	24	11002/74590
2/4/13	Walmart	Cleaning Supplies for Office	8	-	-	-	8	11002/74590
3/27/13	Alibris	3 Books "On Course" by Skip Downing	165	-	-	-	165	11002/74590
3/27/13	Alibris - Cancelled	3 Books "On Course" by Skip Downing	(165)	-	-	-	(165)	11002/74590

**Motlow State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
3/27/13	Frames by U	Rematting and reframing of photos in President's Conference Room	383	-	-	-	383	11000/74490
3/18/13	Coach Michael Burt	Speaker for Professional Development	-	1,000	-	-	1,000	10001/74490
4/11/13	Academic Impressions	Book "Fundraising for Presidents: A Guide"	75	-	-	-	75	11002/74590
3/27/13	Amazon	3 Books "On Course" by Skip Downing	270	-	-	-	270	11002/74590
4/22/13	Tullahoma News	Subscription to the Tullahoma News	55	-	-	-	55	11002/74480
5/14/13	Dollar Tree	Supplies for Dr. Apples speaking event at Siegel High School	6	-	-	-	6	11002-74590
6/11/13	Weather Tech	Floor mats for President's Car	115	-	-	-	115	11002-74590
<b>Total Other Operating Expenses for the President</b>			<b>\$ 2,507</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,507</b>	



**Audit of President's Expenses**

**For the period July 01, 2012 – June 30, 2013**

Review conducted by:

Angie Brown, Internal Audit  
Jackson State Community College

Nashville State Community College  
President's Expense Audit  
July 01, 2012 – June 30, 2013

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Schedule C – Schedule of Other Expenses for the year ended June 30, 2013



**Jackson State**  
Community College

2046 N. Parkway  
Jackson, TN 38301  
www.jscc.edu

October 22, 2013

Mr. Tom Griscom, Audit Committee Chair  
Tennessee Board of Regents  
1415 Murfreesboro Road  
Nashville, Tennessee 37217

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Nashville State Community College for the period of July 1, 2012 to June 30, 2013, as required by Tennessee Code Annotated, Title 49, Chapter 7. The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors.

The internal audit included examining, on a test basis, appropriate records and conducting other audit procedures as considered necessary to determine compliance with applicable policies, procedures, guidelines, and regulations and to determine that schedules of expenses prepared by the institution included substantially all expenses incurred by, for the benefit of, or at the direction of the president.

This report contains no findings or observations.

We appreciate the courtesy and cooperation of Nashville State Community College's personnel during the review. Please feel free to contact me at 731-424-3520, ext. 50347, should you have any questions regarding this audit.

Sincerely,

Angie Brown, Director of Internal Audit  
Jackson State Community College

CC: Dr. George Van Allen, President  
Ms. Mary Cross, Vice President for Financial and Administrative Services  
Ms. Patty Feller, Director of Internal Audit

**Office of Internal Audit**

731.424.3520 Ext.50347 • Fax 731.425.2647

**Nashville State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2012 – June 30, 2013**

<b>President</b>	Dr. George Van Allen	<b>Internal Auditor</b>	Angie Brown, Jackson State Community College																																																																												
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the President for the fiscal year ended June 30, 2013; to determine compliance with Tennessee Board of Regents and institutional policies regarding expenses; and to identify and report all expenses incurred 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 and expenses funded by institutional funds, foundation funds or external sources and any expenses made by, at the direction of, or for the benefit of the president during the fiscal year. 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 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, 2013. The use of allowances was not included in tests performed during the audit because they represent taxable income to the president.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Institutional</th> <th style="text-align: center;">Foundation</th> <th style="text-align: center;">External</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5"><b>President (1):</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$218,793</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$218,793</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$1,437</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,437</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$2,573</td> <td style="text-align: right;">\$3,738</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$6,311</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$9,896</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$9,896</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Other Allowances (cell phone)</td> <td style="text-align: right;">\$600</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$600</td> </tr> <tr> <td colspan="5"><b>President's Office (2):</b></td> </tr> <tr> <td>Salary and Benefits (1 FTE and student workers)</td> <td style="text-align: right;">\$54,584</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$54,584</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$1,331</td> <td style="text-align: right;">\$13,413</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$14,744</td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right;"><b>\$304,014</b></td> <td style="text-align: right;"><b>\$17,151</b></td> <td style="text-align: right;"><b>\$00</b></td> <td style="text-align: right;"><b>\$321,165</b></td> </tr> </tbody> </table> <p>In addition, the following were provided to the president during the year. Any personal use value of the vehicle is reported to the president as taxable income.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Vehicle (Purchase Cost in FY 2013)</td> <td style="text-align: right;">\$20,608</td> </tr> <tr> <td>Athletic Tickets at Face Value</td> <td style="text-align: right;">\$00</td> </tr> </table>						Institutional	Foundation	External	Total	<b>President (1):</b>					Salary and Benefits	\$218,793	\$00	\$00	\$218,793	Travel (Schedule A)	\$1,437	\$00	\$00	\$1,437	Business Meals and Hospitality (Schedule B)	\$2,573	\$3,738	\$00	\$6,311	Other Expenses (Schedule C)	\$9,896	\$00	\$00	\$9,896	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Other Allowances (cell phone)	\$600	\$00	\$00	\$600	<b>President's Office (2):</b>					Salary and Benefits (1 FTE and student workers)	\$54,584	\$00	\$00	\$54,584	Travel	\$00	\$00	\$00	\$00	Other Expenses	\$1,331	\$13,413	\$00	\$14,744	<b>Total Expenses</b>	<b>\$304,014</b>	<b>\$17,151</b>	<b>\$00</b>	<b>\$321,165</b>	Vehicle (Purchase Cost in FY 2013)	\$20,608	Athletic Tickets at Face Value	\$00
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<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A																																																																												
<b>Conclusion</b>	The objectives of the audit of the expenses of the Office of the President for Nashville State Community College for the fiscal year July 1, 2012 through June 30, 2013 were achieved. The audit revealed no significant policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president's office.																																																																														

**Nashville State Community College  
Summary of the President's Expenses  
For the Period July 1, 2012 to June 30, 2013**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 218,793	\$ -	\$ -	\$ -	\$ -	\$ 218,793
Travel	A	1,437	-	-	-	-	1,437
Business Meals and Hospitality	B	210	3,738	2,364	-	-	6,311
Other Expenses	C	9,071	-	825	-	-	9,896
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		600	-	-	-	-	600
		<u>244,910</u>	<u>3,738</u>	<u>3,189</u>	<u>-</u>	<u>-</u>	<u>251,837</u>
<b>President's Office:</b>							
Salary and Benefits (xx FTE)		54,584	-	-	-	-	54,584
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		1,331	13,413	-	-	-	14,744
		<u>55,915</u>	<u>13,413</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,328</u>
<b>Total Expenses</b>		<u>\$ 300,825</u>	<u>\$ 17,151</u>	<u>\$ 3,189</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 321,165</u>

**Additional Disclosures:**

**Other Allowances** - The President is provided a cell phone allowance in the amount of \$600 annually.

**Housing** - The President is provided a housing allowance in the amount of \$10,800 annually.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2013 was \$20,608.00.

*Report Objective: In accordance with TCA 49-14-104, this is a report of expenses made by, at the direction of, or for the benefit of the president for the period and includes expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees, licenses and royalty funds, and other such funds that would not be included in the operating budget for the president's office for the period indicated. The 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  
For the Period July 1, 2012 to June 30, 2013

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
9/20/12	9/21/12	10/8/12	Cleveland, TN	Quarterly TBR Meeting	\$ -	\$ 177	\$ 9	\$ -	\$ 186	\$ -	\$ -	\$ -	\$ -	\$ 186	11000-73100
12/14/12	12/14/12	12/19/12	Legislative Plaza, Nashville, TN	Parking - Meeting with Legislators Barnes, Pitts, Harper & Henry re: Clarksville & SE Centers	-	-	-	8	8	-	-	-	-	8	11000-73100
1/30/13	1/30/13	3/7/13	Nashville City Center, Nashville, TN	Parking - Meeting with Mayor & Governor re: TN Achieves	-	-	-	11	11	-	-	-	-	11	11000-73100
2/13/13	2/13/13	3/7/13	Legislative Plaza, Nashville, TN	Parking - Meeting with Speaker Harwell re: Auditing, Graduation	-	-	-	8	8	-	-	-	-	8	11000-73100
5/6/13	5/6/13	5/23/13	Society Of Universal Dialogue230 4th Ave N, Nashville, TN	Parking - Meeting of Society of Universal Dialogue (Trip to Istanbul)	-	-	-	12	12	-	-	-	-	12	11000-73100
5/9/13	5/9/13	5/23/13	Legislative Plaza, Nashville, TN	Parking - Beth Harwell Graduation	-	-	-	9	9	-	-	-	-	9	11000-73100
4/10/13	4/10/13	5/23/13	Legislative Plaza, Nashville, TN	Parking - Building Plaques, Capital Grill: Jolene Dressel - Scholarship	-	-	-	17	17	-	-	-	-	17	11000-73100
6/5/13	6/5/13	6/27/13	Istanbul, Turkey (via Houston, TX)	Registration Fee for trip to Istanbul, Turkey	-	-	-	350	350	-	-	-	-	350	11000-73200
6/5/13	6/5/13	6/27/13	Istanbul, Turkey (via Houston, TX)	Air Fare to/from Houston	583	-	-	-	583	-	-	-	-	583	11000-73200
6/5/13	6/5/13	6/27/13	Istanbul, Turkey (via Houston, TX)	Taxi Fare from Airport after Cancellation of Flight to Turkey	68	-	-	-	68	-	-	-	-	68	11000-73200
6/5/13	6/5/13	6/27/13	Istanbul, Turkey (via Houston, TX)	Electronic VISA Fee	-	-	-	20	20	-	-	-	-	20	11000-73200
2/22/13	3/6/13	4/23/13	South America - Annual Leave	Internet Access while on Annual Leave	-	-	-	164	164	-	-	-	-	164	11000-73200
<b>Total Travel Expenses for the President</b>					<b>\$ 651</b>	<b>\$ 177</b>	<b>\$ 9</b>	<b>\$ 600</b>	<b>\$ 1,437</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,437</b>	

Nashville State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

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					
8/11/12	8/20/12	Keith D. Ferguson	Swine Ball at the Silver Dollar Saloon to benefit Nashville State Foundation and Culinary Program Scholarships	-	64	-	-	-	64	4	\$ 15.88	
7/20/12	8/30/12	George H. Van Allen	Lunch at Nick's Restaurant to Discuss Fundraising, Change in Administrative Reporting, and Reorganization	-	76	-	-	-	76	5	\$ 15.26	43028-74981
7/16/12	8/30/12	George H. Van Allen	Dinner & Refreshments at Player's to Discuss Donor Cultivation	-	25	-	-	-	25	2	\$ 12.50	43028-74981
7/23/12	8/30/12	George H. Van Allen	Dinner & Refreshments at Player's to Discuss Donor Cultivation, Clint Black, K Club	-	29	-	-	-	29	2	\$ 14.38	43028-74981
7/5/12	8/30/12	George H. Van Allen	Lunch at Riverview Restaurant & Marina to Discuss TN Flavors Sponsorship	-	44	-	-	-	44	3	\$ 14.73	43028-74981
7/10/12	8/30/12	George H. Van Allen	Lunch at Portavia's to Discuss Employee Morale	-	67	-	-	-	67	5	\$ 13.48	43028-74981
8/16/12	8/30/12	George H. Van Allen	Lunch at O'Charley's to Discuss Opening of Clarksville, Faculty Orientation, and Automotive Program	-	-	54	-	-	54	3	\$ 18.00	11011-74981
8/3/12	8/30/12	George H. Van Allen	Lunch at Anatolia's to Discuss Automotive Tech and Traffic Control	-	-	35	-	-	35	2	\$ 17.68	11011-74981
7/6/12	8/30/12	George H. Van Allen	Lunch at Portavia's to Discuss Dual Enrollment, Auto Program, Perkins Grant, and Articulation with Belmont	-	-	78	-	-	78	4	\$ 19.39	11011-74981
7/13/12	8/30/12	George H. Van Allen	Lunch at Red Lobster to Discuss Planning for Opening of Antioch Site	-	-	61	-	-	61	4	\$ 15.33	11011-74981
7/17/12	8/30/12	George H. Van Allen	Lunch at Midtown Café to Discuss Community Outreach, Funding of Higher Ed, and Enrollment Patterns	-	-	107	-	-	107	4	\$ 26.81	11011-74981
7/8/12	8/30/12	George H. Van Allen	Lunch at O'Charley's to Discuss CITE: Records and Audit, Charter Schools' Performance and Antioch Site	-	-	27	-	-	27	2	\$ 13.33	11011-74981
8/14/12	8/30/12	George H. Van Allen	Lunch at J. Alexander's to Discuss SAGE Contract	-	-	101	-	-	101	5	\$ 20.15	11011-74981
7/27/12	8/30/12	George H. Van Allen	Lunch at J. Alexander's to Discuss Enrollment, Salary Equity, Campus Discipline, and Executive Committee	-	-	71	-	-	71	3	\$ 23.79	11011-74981
8/10/12	8/30/12	George H. Van Allen	Lunch at Portavia's to Discuss Planning for Meeting with Governor and Increasing Articulation	-	-	35	-	-	35	2	\$ 17.67	11011-74981

Nashville State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

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				Institutional	Foundation	Institutional	Foundation					
8/17/19	8/30/12	George H. Van Allen	Lunch at O'Charley's to Discuss Personnel Matter: Harrassment & Retaliation		-	28	-	-	28	2	\$ 14.16	11011-74981
7/12/12	8/30/12	George H. Van Allen	Lunch at O'Charley's to Discuss Enrollment, Advisory Committee, and Campus Opening		-	38	-	-	38	3	\$ 12.56	11011-74981
9/7/12	10/1/12	William F. Wade dba Jack & Mack Dogs	Purchase of Hot Dog Meals for Students for Student Morale	-	189	-	-	-	189	47	\$ 4.02	43028-74981
8/23/12	10/3/12	Grade A Catering	Lunches Delivered for Members Attending Upper Cumberland Foundation Meeting	-		179	-	-	179	23	\$ 7.78	11011-74981
8/22/12	10/4/12	Judith Cook	Lunch at O'Charley's (Hickory Hollow) to Discuss Grand Opening Activities at SE Center	-	78	-	-	-	78	6	\$ 13.03	43028-74981
9/20/12	10/8/12	Kimberly K. Estep	Dinner at O'Charley's (Cleveland, TN) to Discuss Quarterly TBR Meeting	-	53	-	-	-	53	2	\$ 26.73	43028-74981
8/22/12	10/22/12	George H. Van Allen	Lunch at O'Charley's to Discuss Grand Opening of SE Center	-	89	-	-	-	89	6	\$ 14.81	43028-74981
10/8/12	10/22/12	George H. Van Allen	Refreshments at Player's to Discuss Donor Relations	-	25	-	-	-	25	2	\$ 12.50	43028-74981
10/3/12	10/22/12	George H. Van Allen	Lunch at Portavia's to Discuss Student Behavior and International Education	-	60	-	-	-	60	4	\$ 14.97	43028-74981
10/4/12	10/22/12	George H. Van Allen	Lunch at J. Alexander's to Discuss Financial Aid (Loan Default)	-	71	-	-	-	71	3	\$ 23.82	43028-74981
10/9/12	10/22/12	George H. Van Allen	Lunch at Anatolia's to Discuss SE Center P. R. Plan	-	44	-	-	-	44	3	\$ 14.82	43028-74981
9/4/12	10/22/12	George H. Van Allen	Lunch at Sunset Grill to Discuss Relocation of Culinary Program and Enrollment Patterns	-	84	-	-	-	84	4	\$ 20.96	43028-74981
10/5/12	10/22/12	George H. Van Allen	Lunch at Red Lobster (Hickory Hollow) to Discuss Student Recruitment	-	61	-	-	-	61	4	\$ 15.33	43028-74981
10/8/12	10/22/12	George H. Van Allen	Lunch at O'Charley's to Discuss Staffing	-	82	-	-	-	82	5	\$ 16.44	43028-74981
9/9/12	10/22/12	George H. Van Allen	Lunch at J. Alexander's to Discuss Guest Lecturer	-	67	-	-	-	67	2	\$ 33.73	43028-74981
8/22/12	10/22/12	George H. Van Allen	Lunch at O'Charley's to Discuss Grand Opening of Antioch Campus	-		81	-	-	81	5	\$ 16.10	11011-74981
8/21/12	10/22/12	George H. Van Allen	Lunch at Longhorn to Discuss Service Area Issues	-		32	-	-	32	2	\$ 16.15	11011-74981
9/8/12	10/22/12	George H. Van Allen	Lunch at 2 Rivers Grille to Discuss Guest Lecturer	-		39	-	-	39	2	\$ 19.34	11011-74981
8/29/12	10/22/12	George H. Van Allen	Lunch at Sunset Grill to Discuss NSCC Facility at Stratford High School	-		73	-	-	73	4	\$ 18.33	11011-74981
11/2/12	11/19/12	George H. Van Allen	Lunch at Bombay Place to Discuss College Policies	-	120	-	-	-	120	10	\$ 11.97	43028-74981

Nashville State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/19/12	11/19/12	George H. Van Allen	Lunch at O'Charley's to Discuss Personnel Issue/Transfer to SE Center	-	33	-	-	-	33	2	\$ 16.33	43028-74981
10/24/12	11/19/12	George H. Van Allen	Lunch at Anatolia's to Discuss College Policies	-	114	-	-	-	114	7	\$ 16.27	43028-74981
10/25/12	11/19/12	George H. Van Allen	Lunch at Logan's to Discuss Marketing and Staffing	-	46	-	-	-	46	3	\$ 15.34	43028-74981
10/13/12	11/19/12	George H. Van Allen	Breakfast at Sheraton-Nashville to Discuss Part-time Faculty Salaries, International Education, and Unfunded Mandates, etc.	-	39	-	-	-	39	2	\$ 19.34	43028-74981
10/15/12	11/19/12	George H. Van Allen	Refreshments at Player's to Discuss Donor Relations	-	25	-	-	-	25	2	\$ 12.50	43028-74981
10/28/12	11/19/12	George H. Van Allen	Dinner at O'Charley's to Discuss International Education	-	43	-	-	-	43	2	\$ 21.60	43028-74981
10/29/12	11/19/12	George H. Van Allen	Lunch at J. Alexander's to Discuss International Visitor (TrnCIS) Education	-	181	-	-	-	181	8	\$ 22.60	43028-74981
10/30/12	11/19/12	George H. Van Allen	Lunch at H.R.H. Dimplin's to Discuss December TBR Meeting	-	32	-	-	-	32	2	\$ 16.23	43028-74981
10/15/12	11/19/12	George H. Van Allen	Lunch at Olive Garden to Discuss Marketing Plan	-	-	42	-	-	42	2	\$ 20.93	11011-74981
10/17/12	11/19/12	George H. Van Allen	Lunch at Samuel's to Discuss Fund Raising - 21st Century Foundation	-	-	126	-	-	126	13	\$ 9.67	11011-74981
10/26/12	11/19/12	George H. Van Allen	Lunch at Chili's to Discuss Enrollment Management	-	-	38	-	-	38	4	\$ 9.51	11011-74981
10/29/12	11/19/12	George H. Van Allen	Breakfast at Shoney's to Discuss International Education	-	-	19	-	-	19	2	\$ 9.47	11011-74981
11/5/12	11/19/12	George H. Van Allen	Lunch at Chili's to Discuss Public Relations - Markeing Plan for New Campus	-	-	32	-	-	32	3	\$ 10.73	11011-74981
11/26/12	12/19/12	George H. Van Allen	Lunch at Bricktop's to Discuss Dual Enrollment, \$20,000 Grant, and SE Center	-	-	152	-	-	152	5	\$ 30.33	11011-74981
12/14/12	12/19/12	George H. Van Allen	Lunch at Anatolia's to Discuss SE Center and Met With Legislators	-	-	30	-	-	30	2	\$ 15.22	11011-74981
12/6/12	12/19/12	George H. Van Allen	Lunch at Bricktop's to Discuss Community Relations	-	-	63	-	-	63	3	\$ 21.03	11011-74981
11/13/12	12/19/12	George H. Van Allen	Lunch at O'Charley's for Employee Recognition	-	91	-	-	-	91	5	\$ 18.17	43028-74981
11/8/12	12/19/12	George H. Van Allen	Lunch at O'Charley's to Discuss Fine Arts	-	90	-	-	-	90	6	\$ 15.02	43028-74981
12/12/12	12/19/12	George H. Van Allen	Lunch at Sunset Grill to Discuss Capital Campaign and Potential Consultants	-	52	-	-	-	52	2	\$ 25.79	43028-74981
12/4/12	12/19/12	George H. Van Allen	Lunch at J. Alexander's to Discuss Dual Enrollment, Fund Raising, and SE Center	-	66	-	-	-	66	3	\$ 22.12	43028-74981

**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2012 to June 30, 2013**

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					
12/18/12	12/20/12	Ellen Weed	Lunch at Red Lobster (Hickory Hollow) to Discuss Off Campus Interactive Video, Charitable Solicitation, Student Behavior, Bookstore Changes, Banner Access, and Tour of SE Center	-	88	-	-	-	88	6	\$ 14.65	
12/20/12	1/16/13	George H. Van Allen	Lunch at O'Charley's to Discuss TN Flavors, Received Pledge for \$2,500	-	50	-	-	-	50	3	\$ 16.77	43028-74981
12/24/12	1/16/13	George H. Van Allen	Lunch at Siam Cuisine to Discuss Caps and Parking, Grievance, SE Center	-	19	-	-	-	19	2	\$ 9.64	43028-74981
1/9/13	1/16/13	George H. Van Allen	Lunch at Bricktop's to Discuss AAUP Role in Searches and Governance	-	60	-	-	-	60	2	\$ 29.95	43028-74981
1/4/13	1/16/13	George H. Van Allen	Lunch at O'Charley's to Discuss Academic Affairs	-	-	152	-	-	152	10	\$ 15.20	43028-74981
1/10/13	2/14/13	Jenny W. Newman	Lunch at O'Charley's (Clarksville) to Discuss Clarksville Campus	\$ 19	\$ -	\$ -	\$ -	\$ -	19	2	\$ 9.71	11011-74981
2/26/13	3/6/13	Keith D. Ferguson	Dinner at Germantown Café for Fundraising Event to Raise Money for the Jay Luther Memorial Endowment at Nashville State	-	163	-	-	-	163	4	\$ 40.65	11000-74981
2/6/13	3/7/13	George H. Van Allen	Lunch at J. Alexander's to Discuss Student Recruitment and Retention	-	-	119	-	-	119	5	\$ 23.72	43028-74981
1/24/13	3/7/13	George H. Van Allen	Lunch at Sunset Grill to Discuss Dual Enrollment	-	-	56	-	-	56	4	\$ 13.89	11011-74981
2/5/13	3/7/13	George H. Van Allen	Lunch at Dal's to Discuss Summer Budget	-	-	54	-	-	54	4	\$ 13.59	11011-74981
4/2/13	5/23/13	George H. Van Allen	Lunch at J. Alexander's to Discuss TBR	-	-	110	-	-	110	4	\$ 27.46	11011-74981
4/17/13	5/23/13	George H. Van Allen	Lunch at H.R.H. Dumplin's to Discuss Graduation and Requirements	-	-	35	-	-	35	2	\$ 17.52	11011-74981
4/18/13	5/23/13	George H. Van Allen	Lunch at Jack and Mack's Hot Dogs for Student Morale	-	-	27	-	-	27	7	\$ 3.79	11011-74981
4/24/13	5/23/13	George H. Van Allen	Lunch at Midtown Café to Discuss Scholarship for Culinary Student	-	-	57	-	-	57	4	\$ 14.26	11011-74981
3/15/13	4/23/13	George H. Van Allen	Lunch at Porta Via's to Discuss Articulation	-	-	50	-	-	50	3	\$ 16.52	11011-74981
3/21/13	4/23/13	George H. Van Allen	Lunch at Ruby Tuesday's to Discuss Graduation and Changes in Higher Education	-	-	33	-	-	33	2	\$ 16.72	11011-74981
3/25/13	4/23/13	George H. Van Allen	Lunch at J. Alexander's to Discuss Summer Intern Program and International Education	-	-	88	-	-	88	4	\$ 22.09	11011-74981
4/1/13	4/23/13	George H. Van Allen	Lunch at Midtown Café to Discuss TN Flavors, Internal Auditing, and ACT Scores	-	-	43	-	-	43	2	\$ 21.27	11011-74981
4/6/13	5/23/13	George H. Van Allen	Lunch at 1808 Grille to Discuss Cumberland Ball	-	56	-	-	-	56	3	\$ 18.67	43028-74981



Nashville State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

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					
1/15/13	3/7/13	George H. Van Allen	Lunch at O'Charley's to Discuss Enrollment Patterns and Student Retention	-	78	-	-	-	78	6	\$ 12.94	
1/16/13	3/7/13	George H. Van Allen	Lunch at O'Charley's to Discuss Faculty Morale	-	56	-	-	-	56	3	\$ 18.81	43028-74981
3/12/13	4/23/13	George H. Van Allen	Lunch at J. Alexander's to Discuss Southeast Recruiting Plan	-	62	-	-	-	62	3	\$ 20.78	43028-74981
3/20/13	4/23/13	George H. Van Allen	Lunch at O'Charley's to Discuss Southeast Campus Staffing	-	49	-	-	-	49	4	\$ 12.33	43028-74981
3/28/13	4/23/13	George H. Van Allen	Lunch at J. Alexander's to Discuss Internal Auditing	-	57	-	-	-	57	3	\$ 19.02	43028-74981
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$ 210</u>	<u>\$ 3,738</u>	<u>\$ 2,364</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,312</u>			

**Nashville State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/31/12	Department Charge	Fuel expense July 12	\$ 1,163	\$ -	\$ -	\$ -	\$ -	1,163	11000-75350
8/30/12	Tire Kingdom	rear shock mount, shop fee (nuts & bolts) for Buick Lucerne		-	60	-	-	60	33201-75240
8/30/12	Tire Kingdom	oil change		-	25	-	-	25	33201--75210
8/30/12	Tire Kingdom	check & purchase of battery (installation), rear shocks, shock labor, shop fee (disposal of items) for Buick Lucerne		-	415	-	-	415	33201-75240
8/31/12	Department Charge	Fuel expense Aug 12	784					784	11000-75350
10/1/12	Department Charge	Fuel expense Sept 12	783					783	11000-75350
10/31/12	Department Charge	Fuel expense Oct 12	1065					1,065	11000-75350
11/30/12	Department Charge	Fuel expense Nov 12	581					581	11000-75350
12/13/12	Tire Kingdom	oil change & car repair (inside driver door panel) to Buick Lucerne		-	161	-	-	161	33201-75240
12/19/12	George H. Van Allen	fuel		-	41	-	-	41	33201-75210
12/31/12	Department Charge	Fuel expense Dec 12	734					734	11000-75350
1/31/13	Department Charge	Fuel expense Jan 13	576					576	11000-75350
2/28/13	Department Charge	Fuel expense Feb 13	501					501	11000-75350
3/31/13	Department Charge	Fuel expense Mar 13	619					619	11000-75350
4/23/13	George H. Van Allen	fuel		-	5	-	-	5	33201-75210
4/18/13	Visa Bank Card - Lori Maddox	international calls while on annual leave (G. Van Allen)		-	12	-	-	12	11000-74220
4/24/13	Visa Bank Card - Lori Maddox	international calls while on annual leave (G. Van Allen)		-	76	-	-	76	11000-74220
4/24/13	Visa Bank Card - Lori Maddox	international calls while on annual leave (G. Van Allen)		-	11	-	-	11	11000-74220
4/30/13	Department Charge	Fuel expense Apr 13	715					715	11000-75350
5/31/13	Department Charge	Fuel expense May 13	673					673	11000-75350
6/30/13	Department Charge	Fuel expense June 13	877					877	11000-75350
7/17/13	Visa Bank Card - Lori Maddox	international call to cancel tour guide in Istanbul, Turkey due to flight cancellation (G. Van Allen)		-	19	-	-	19	11000-74220
<b>Total Other Operating Expenses for the President</b>			<b>\$ 9,071</b>	<b>\$ -</b>	<b>\$ 825</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,896</b>	

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

**For the Period July 1, 2012 through June 30, 2013**

**October 29, 2013**

**Northeast State Community College  
Audit of President's Expenses  
For the Period July 1, 2012 through June 30, 2013**

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OFFICE OF INTERNAL AUDIT

October 29, 2013

Mr. Tom Griscom, Audit Committee Chair  
Tennessee Board of Regents  
1415 Murfreesboro Road  
Nashville, Tennessee 37217

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Northeast State Community College for the fiscal year July 1, 2012 to June 30, 2013, as required by Tennessee Code Annotated, Title 49, Chapter 7. The audit included all accounts under the direct budgetary control of the president and expenses funded by institutional funds, foundation funds or external sources.

The objectives of the audit were to determine compliance with Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses incurred by, at the direction of or for the benefit of the president regardless of the funding source. 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.

This report contains no findings. A good-faith effort was made in the preparation of quarterly reports submitted to TBR as evidenced by the lack of any discrepancies in the reporting of expenses for the President. However, unintentional errors occurred in the compiling of expenses of the President's Office and therefore suggestions are offered to help improve the accuracy of quarterly reporting.

I appreciate the courtesy and cooperation of Northeast State Community College personnel during the review. Please contact me at (423) 585-6794, should you have any questions regarding this audit.

Sincerely,



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

CC: Dr. Janice Gilliam, President, Northeast State Community College  
Steve Campbell, CFO, Northeast State Community College  
Shane T. Lewis, Director of Internal Audit, Northeast State Community College

**Northeast State Community College**  
**Audit of President's Expenses**  
**For the Period July 1, 2012 – June 30, 2013**  
**Executive Summary**

<b>President</b>	Dr. Janice Gilliam	<b>Internal Auditor</b>	Mark A. Ortlieb, CPA Walters State Community College																																																																															
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the President for the fiscal year ended June 30, 2013; to determine compliance with Tennessee Board of Regents and institutional policies regarding expenses; and to identify and report all expenses incurred 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 and expenses funded by institutional funds, foundation funds or external sources and any expenses made by, at the direction of, or for the benefit of the president during the fiscal year. 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 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, 2013. The use of allowances was not included in tests performed during the audit because they represent taxable income to the president.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Institutional</th> <th style="text-align: center;">Foundation</th> <th style="text-align: center;">External</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5"><b>President (1):</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$203,920</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$203,920</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$11,769</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$217</td> <td style="text-align: right;">\$11,986</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$3,277</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$3,277</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$538</td> <td style="text-align: right;">\$538</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Other Allowances (Specify)</td> <td style="text-align: right;">\$1,200</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,200</td> </tr> <tr> <td colspan="5"><b>President's Office (2):</b></td> </tr> <tr> <td>Salary and Benefits (6 FTE)</td> <td style="text-align: right;">\$301,671</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$301,671</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$10,028</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,028</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$10,901</td> <td style="text-align: right;">\$9715</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$20,616</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$162,629</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$162,629</td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right;"><b>\$720,195</b></td> <td style="text-align: right;"><b>\$9,715</b></td> <td style="text-align: right;"><b>\$755</b></td> <td style="text-align: right;"><b>\$730,665</b></td> </tr> </tbody> </table> <p>Vehicle maintenance and operating costs were recorded as a Motor Pool Allocation of \$4,072 and were included in the scope of this review. Any personal use value of the vehicle is reported to the president as taxable income. The vehicle provided to the president for use during the year is summarized as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Vehicle (Purchase Cost in FY 2013)</td> <td style="text-align: right;">\$24,455</td> </tr> </table> <p>Northeast State Community College did not host a quarterly meeting of the Tennessee Board of Regents during the fiscal year ended June 30, 2013.</p>						Institutional	Foundation	External	Total	<b>President (1):</b>					Salary and Benefits	\$203,920	\$00	\$00	\$203,920	Travel (Schedule A)	\$11,769	\$00	\$217	\$11,986	Business Meals and Hospitality (Schedule B)	\$3,277	\$00	\$00	\$3,277	Other Expenses (Schedule C)	\$00	\$00	\$538	\$538	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Other Allowances (Specify)	\$1,200	\$00	\$00	\$1,200	<b>President's Office (2):</b>					Salary and Benefits (6 FTE)	\$301,671	\$00	\$00	\$301,671	Travel	\$10,028	\$00	\$00	\$10,028	Business Meals and Hospitality	\$10,901	\$9715	\$00	\$20,616	Other Expenses	\$162,629	\$0	\$00	\$162,629	<b>Total Expenses</b>	<b>\$720,195</b>	<b>\$9,715</b>	<b>\$755</b>	<b>\$730,665</b>	Vehicle (Purchase Cost in FY 2013)	\$24,455
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<b>Observations and Suggestions</b>	<p>A good-faith effort was made in the preparation of quarterly reports submitted to TBR as evidenced by the lack of any discrepancies in the reporting of expenses for the President. However, unintentional errors occurred in the quarterly compiling of expenses of the President’s Office. The following suggestions are therefore offered to help improve the accuracy of quarterly reporting:</p> <ol style="list-style-type: none"> <li>1. If any year-end general-ledger entries are posted for expenses incurred by, at the direction of or for the benefit of the president after the initial submission to TBR of the fourth-quarter Report of President’s Expenses, submit to TBR a revised fourth-quarter Report as soon as possible.</li> <li>2. When computing/compiling expenses of the President’s Office, prove computations against supporting schedules that actually list corresponding general ledger account balances.</li> <li>3. Send positive confirmation requests to NeSCC vice presidents and the Foundation chief executive quarterly to search for expenses made from their accounts that they believe were directed by or for the benefit of the president (such as consulting contracts that directly relate to their functional areas), and then confirm their conclusions with the NeSCC president.</li> <li>4. Consider using TBR’s internal audit program “Review of President’s Expenses” as a checklist for completeness.</li> <li>5. Limit disclosures to only those expenses actually incurred by, at the direction of or for the benefit of the president. <ol style="list-style-type: none"> <li>a. Omit legal settlements incurred at the direction of TBR legal counsel.</li> <li>b. Limit the disclosure of Foundation-related expenses to Reception Costs only rather than simply incorporating all unrestricted general expenses of the Foundation</li> <li>c. Consider establishing a separate Foundation general ledger account in which only those expenses actually incurred by, at the direction of or for the benefit of the president are accumulated.</li> </ol> </li> </ol>		
<b>Questioned Costs</b>	None	<b>Recoveries</b>	Not Applicable
<b>Conclusion</b>	<p>The objectives of the audit of the expenses of the Office of the President for Northeast State Community College for the fiscal year July 1, 2012 through June 30, 2013 were achieved. The audit revealed no significant policy violations, intentional material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president’s office.</p>		

Northeast State Community College  
 Exhibit A- Report of President's Expenses by Account Code for All Funds  
 For the Period July 1, 2012 to June 30, 2013

Account Code Description	Account Code #	From		From		NSCC Phi
		Institutional Accounts Only	Foundation Accounts Only	General Foundation Org. #11001	President's Office Org. #11000: (Schedule E)	
<b>President:</b>						
<b>Salary and Benefits:</b>						
Ft Admin 12 Month	61101	162,084				162,084
Admin Longevity	61150	300				300
TCRS Non Faculty	62102	25,488				25,488
FICA Employers Share	62301	6,948				6,948
Medicare FICA	62401	2,563				2,563
TIS Insurance	62501	5,937				5,937
401K Annuities Employer	62901	600				600
		<u>203,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>203,920</u>
<b>Travel (Schedule C):</b>						
Instate Travel	73101	3,272		217		3,489
Out of State Travel	73201	8,497		538		9,035
		<u>11,769</u>	<u>-</u>	<u>755</u>	<u>-</u>	<u>12,524</u>
<b>Business Meals and Hospitality (Schedule D):</b>						
Reception Expense	74983	3,277				3,277
<b>Discretionary Allowance:</b>						
Discretionary	74981	4,000				4,000
<b>Housing Allowance:</b>						
Housing Allow	74982	10,800				10,800
<b>Other Allowances:</b>						
Telephone Local Charges	74212	1,200				1,200
Totals for President		<u>234,966</u>	<u>-</u>	<u>755</u>	<u>-</u>	<u>235,721</u>

Northeast State Community College  
 Exhibit A- Report of President's Expenses by Account Code for All Funds  
 For the Period July 1, 2012 to June 30, 2013

Account Code Description	Account Code #	From Institutional Accounts Only	From Foundation Accounts Only	From Vendors Only	
		Forwarded Total of Institutional Expenses	General Foundation Org. #11001	President's Office Org. #11000: (Schedule E)	NSSC Phi Theta Kappa - Non Org. #820095:
<b>President's Office</b>					
<b>Salary and Benefits:</b>					
Ft Admin 12 Month	61101	48,326			48,326
Ft Support Staff	61301	47,178			47,178
Pt Sup Staff Temp	61321	53,928			53,928
Staff One Time Bonus	61351	2,000			2,000
Ft Pro 12 Month	61601	82,105			82,105
Pro Longevity	61650	600			600
Pro One Time Bonus	61651	2,000			2,000
TCRS Non Faculty	62102	20,123			20,123
FICA Employers Share	62301	11,211			11,211
Medicare FICA	62401	2,622			2,622
TIS Insurance	62501	23,814			23,814
401K Annuities Employer	62901	2,400			2,400
Spouse or Dependent Fee	62906	3,576			3,576
Admin Reimbursement Fee	62908	1,788			1,788
		301,671	-	-	301,671
<b>Travel:</b>					
Instate Travel	73101	2,386			2,386
Out of State Travel	73201	7,642			7,642
		10,028	-	-	10,028
<b>Business Meals and Hospitality:</b>					
Reception Expense	74983	10,901	9,715		20,616
<b>Other Expenses:</b>					

Northeast State Community College  
 Exhibit A- Report of President's Expenses by Account Code for All Funds  
 For the Period July 1, 2012 to June 30, 2013

Account Code Description	Account Code #	From Institutional Accounts Only	From Foundation Accounts Only	From Vendors Only	
		Forwarded Total of Institutional Expenses	General Foundation Org. #11001	President's Office Org. #11000: (Schedule E)	NSSC Phi Theta Kappa - Non Org. #820095:
Freight and Express Charges	74241	36			36
Software License Fees	74431	1,625			1,625
Promotional Items	74477	1,750			1,750
Institutional Memberships	74480	1,105			1,105
Subscriptions	74481	30			30
Other Professional and Admin Svcs	74492	135,187			135,187
Supplies	74501	424			424
Computers	74504	1,556			1,556
Computer Related Supplies	74505	1,993			1,993
Furniture	74506	2,651			2,651
Purchasing Card Expense	74507	2,616			2,616
Other Awards	74793	49			49
Motor Pool Allocation	75354	4,072			4,072
Campus Mail Allocation	75356	1,271			1,271
Print and Copy Allocation	75358	2,458			2,458
Telephone Allocation	75359	3,262			3,262
Publications Allocation	75360	2,544			2,544
		<u>162,629</u>	-	-	<u>162,629</u>
Totals for President's Office		<u>485,229</u>	<u>9,715</u>	-	<u>494,944</u>
Grand Totals		<u>720,195</u>	<u>9,715</u>	<u>755</u>	<u>730,665</u>

Northeast State Community College  
 Exhibit B - Report of President's Expenses by Account Code for Institutional Funds Only  
 For the Period July 1, 2012 to June 30, 2013

Account Code Description	Account Code #	President's Office Org. #11000	Plant Operations Org. #23000:	Professional Development Activities Org. #12150	Other Instructional Org. #20505	AHA Heart Walk Org. #820101	High School Transition Program Org. #141010	Total Expenses
President:								
Salary and Benefits:								
Ft Admin 12 Month	61101	162,084	-	-	-	-	-	162,084
Admin Longevity	61150	300	-	-	-	-	-	300
TCRS Non Faculty	62102	24,406	1,082	-	-	-	-	25,488
FICA Employers Share	62301	6,527	421	-	-	-	-	6,948
Medicare FICA	62401	2,408	155	-	-	-	-	2,563
TIS Insurance	62501	5,581	356	-	-	-	-	5,937
401K Annuities Employer	62901	564	36	-	-	-	-	600
		201,870	2,050	-	-	-	-	203,920
Travel (Schedule C):								
Instate Travel	73101	3,272	-	-	-	-	-	3,272
Out of State Travel	73201	8,497	-	-	-	-	-	8,497
		11,769	-	-	-	-	-	11,769
Business Meals and Hospitality (Schedule D):								
Reception Expense	74983	3,277	-	-	-	-	-	3,277
Discretionary Allowance:								
Discretionary	74981	4,000	-	-	-	-	-	4,000
Housing Allowance:								
Housing Allow	74982	-	10,800	-	-	-	-	10,800
Other Allowances:								
Telephone Local Charges	74212	1,200	-	-	-	-	-	1,200
Totals for President		222,116	12,850	-	-	-	-	234,966

President's Office  
 Salary and Benefits:

Northeast State Community College  
 Exhibit B - Report of President's Expenses by Account Code for Institutional Funds Only  
 For the Period July 1, 2012 to June 30, 2013

Account Code Description	Account Code #	President's Office Org. #11000	Plant Operations Org. #23000:	Professional Development Activities Org. #12150	Other Instructional Org. #20505	AHA Heart Walk Org. #820101	High School Transition Program Org. #141010	Total Expenses
Ft Admin 12 Month	61101	48,326	-	-	-	-	-	48,326
Ft Support Staff	61301	47,178	-	-	-	-	-	47,178
Pt Sup Staff Temp	61321	53,928	-	-	-	-	-	53,928
Staff One Time Bonus	61351	2,000	-	-	-	-	-	2,000
Ft Pro 12 Month	61601	82,105	-	-	-	-	-	82,105
Pro Longevity	61650	600	-	-	-	-	-	600
Pro One Time Bonus	61651	2,000	-	-	-	-	-	2,000
TCRS Non Faculty	62102	20,123	-	-	-	-	-	20,123
FICA Employers Share	62301	11,211	-	-	-	-	-	11,211
Medicare FICA	62401	2,622	-	-	-	-	-	2,622
TIS Insurance	62501	23,814	-	-	-	-	-	23,814
401K Annuities Employer	62901	2,400	-	-	-	-	-	2,400
Spouse or Dependent Fee	62906	3,576	-	-	-	-	-	3,576
Admin Reimbursement Fee	62908	1,788	-	-	-	-	-	1,788
		301,671	-	-	-	-	-	301,671
Travel:								
Instate Travel	73101	1,573	-	813	-	-	-	2,386
Out of State Travel	73201	-	-	7,642	-	-	-	7,642
		1,573	-	8,455	-	-	-	10,028
Business Meals and Hospitality:								
Reception Expense	74983	-	-	5,999	4,902	-	-	10,901
		-	-	5,999	4,902	-	-	10,901
Other Expenses:								
Freight and Express Charges	74241	36	-	-	-	-	-	36
Software License Fees	74431	-	-	1,625	-	-	-	1,625
Promotional Items	74477	1,750	-	-	-	-	-	1,750
Institutional Memberships	74480	1,105	-	-	-	-	-	1,105

Northeast State Community College  
 Exhibit B - Report of President's Expenses by Account Code for Institutional Funds Only  
 For the Period July 1, 2012 to June 30, 2013

Account Code Description	Account Code #	President's Office Org. #11000	Plant Operations Org. #23000:	Profesional Development Activities Org. #12150	Other Instructional Org. #20505	AHA Heart Walk Org. #820101	High School Transition Program Org. #141010	Total Expenses
Subscriptions	74481	30	-	-	-	-	-	30
Other Professional and Admin Svcs	74492	(4,300)	-	74,748	3,764	977	59,998	135,187
Supplies	74501	424	-	-	-	-	-	424
Computers	74504	1,556	-	-	-	-	-	1,556
Computer Related Supplies	74505	1,993	-	-	-	-	-	1,993
Furniture	74506	2,651	-	-	-	-	-	2,651
Purchasing Card Expense	74507	2,616	-	-	-	-	-	2,616
Other Awards	74793	49	-	-	-	-	-	49
Motor Pool Allocation	75354	4,072	-	-	-	-	-	4,072
Campus Mail Allocation	75356	1,271	-	-	-	-	-	1,271
Print and Copy Allocation	75358	2,437	-	21	-	-	-	2,458
Telephone Allocation	75359	3,262	-	-	-	-	-	3,262
Publications Allocation	75360	2,544	-	-	-	-	-	2,544
		<u>21,496</u>	-	<u>76,394</u>	<u>3,764</u>	<u>977</u>	<u>59,998</u>	<u>162,629</u>
Totals for President's Office		<u>324,740</u>	-	<u>90,848</u>	<u>8,666</u>	<u>977</u>	<u>59,998</u>	<u>485,229</u>
Grand Totals		<u>546,856</u>	<u>12,850</u>	<u>90,848</u>	<u>8,666</u>	<u>977</u>	<u>59,998</u>	<u>720,195</u>

**Northeast State Community College**  
**Schedule C - Travel Expenses for the President**  
**For the Period July 1, 2012 to June 30, 2013**

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			
7/31/12	8/1/12	8/7/12	Dickson, TN	President's Retreat	\$ -	\$ 90	\$ 30	\$ -	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ 120	11000-73101
8/20/12	8/21/12	8/27/12	Nashville, TN	President's Council	-	117	79	-	195	-	-	-	-	195	11000-73101
9/19/12	9/21/12	10/2/12	Cleveland, TN	TBR Board Meeting	-	177	21	-	198	-	-	-	-	198	11000-73101
9/28/12	9/28/12	10/30/12	Kingsport, TN	Straight to the Top	-	-	-	35	35	-	-	-	-	35	11000-73101
10/9/12	10/12/12	10/23/12	Black Mtn., NC	Blue Ridge Conference	-	225	46	315	586	-	-	-	-	586	11000-73201
10/17/12	10/9/12	10/30/12	Nashville, TN	Governor's Conference	-	252	85	272	608	-	-	-	-	608	11000-73101
10/29/12	11/1/12	12/3/12	Dallas, TX	SACSCOC	437	-	-	-	437	-	-	-	538	975	11000-73201
10/29/12	11/1/12	12/17/12	Dallas, TX	Reimbursement from SACSCOC	(437)	-	-	-	(437)	-	-	-	-	(437)	11000-73201
11/6/12	11/7/12	11/14/12	Nashville, TN	President's Council	-	117	79	-	195	-	-	-	-	195	11000-73101
11/29/12	11/30/12	12/11/12	Roswell, GA	Blue Ridge Conference Board	-	112	51	-	163	-	-	-	-	163	11000-73201
12/9/12	12/11/12	12/18/12	Dallas, TX	SACSCOC	1,245	338	193	33	1,809	-	-	-	-	1,809	11000-73201
12/12/12	12/13/12	12/20/12	Nashville, TN	TBR Board Meeting	117	83	-	-	199	-	-	-	-	199	11000-73101
1/30/13	1/31/13	2/8/13	Nashville, TN	THEC meeting	-	117	99	-	216	-	-	-	-	216	11000-73101
2/4/13	2/5/13	2/8/13	Nashville, TN	President's Council	-	117	99	15	231	-	-	-	-	231	11000-73101
2/11/13	2/11/13	2/7/13	Kingsport, TN	Legislative Breakfast	-	-	-	30	30	-	-	-	-	30	11000-73101
2/13/13	2/14/13	2/21/13	Nashville, TN	Master Plan/SBC	-	117	99	10	226	-	-	-	-	226	11000-73101
2/14/13	2/15/13	1/28/13	Washington, DC	Cancelled trip - CC Leadership Summit	669	-	-	-	669	-	-	-	-	669	11000-73201
2/14/13	2/15/13	2/22/13	Washington, DC	Cancellation fee for CC Leadership Summit	-	-	-	40	40	-	-	-	-	40	11000-73201
3/9/13	Cancelled		Dallas, TX	League of Innovations	447	-	-	550	997	-	-	-	-	997	11000-73201
3/27/13	3/29/13	4/2/13	Nashville, TN	TN College Assoc. and TBR Board Meeting	-	233	133	24	390	-	-	-	-	390	11000-73101
4/16/13	4/17/13	4/22/13	Nashville, TN	MOOCs meeting	-	117	51	8	175	-	-	-	-	175	11000-73101
4/14/13	4/6/13	4/17/13	San Jose, CA	PTK Annual Convention	488	435	122	93	921	-	-	-	217	1,138	11000-73201
4/20/13	4/24/13	4/29/13	San Francisco, CA	AACC Convention	434	898	320	82	1,733	-	-	-	-	1,733	11000-73201
4/29/13	5/1/13	6/5/13	Washington, DC	Small Business Summit	-	639	178	325	1,141	-	-	-	-	1,141	11000-73201
5/16/13	5/17/13	6/5/13	Bowling Green, KY	Tour of Bowling Green Technical Community College	-	87	69	-	156	-	-	-	-	156	11000-73201
5/20/13	5/21/13	5/29/13	Nashville, TN	President's Council	-	117	99	-	216	-	-	-	-	216	11000-73101
5/29/13	5/30/13	6/5/13	Oak Ridge, TN	2013 TVC National Summit	-	104	69	-	173	-	-	-	-	173	11000-73101
6/9/13	6/10/13	6/17/13	Asheville, NC	CCA Annual Conference	-	121	77	-	197	-	-	-	-	197	11000-73201
6/18/13	6/20/13	6/28/13	Orlando, FL	Complete College America	-	107	42	-	149	-	-	-	-	149	11000-73201
<b>Total Travel Expenses for the President</b>					<b>\$ 3,400</b>	<b>\$ 4,717</b>	<b>\$ 2,039</b>	<b>\$ 1,831</b>	<b>\$ 11,769</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 755</b>	<b>\$ 12,524</b>	

**Northeast State Community College**  
**Schedule D - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2012 to June 30, 2013**

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					
7/12/12	7/17/12	Dr. Gilliam/Gourmet & Co.	Articulation with Milligan College	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ 39	3	\$ 13.06	11000-74983
6/29/12	7/31/12	Subway	Community College Leadership Forum	55	-	-	-	-	55	10	\$ 5.53	11000-74983
7/18/12	8/14/12	Subway	Who We Are Counts lunch meeting	30	-	-	-	-	30	5	\$ 6.05	11000-74983
7/13/12	8/16/12	Subway	Lunch meeting with Girl Scouts Directors	31	-	-	-	-	31	6	\$ 5.08	11000-74983
8/13/12	8/21/12	Dr. Gilliam/Freiberg	NSJC Design kickoff	57	-	-	-	-	57	8	\$ 7.16	11000-74983
8/9/12	8/22/12	Divine Café & Catering	Master Planning luncheon	134	-	-	-	-	134	11	\$ 12.14	11000-74983
8/16/12	9/4/12	Dr. Gilliam/Rafaelles	Discussion on the STEP Presentation for Convocation	92	-	-	-	-	92	6	\$ 15.41	11000-74983
8/7/12	9/6/12	Subway	Lunch mtg with Kae Carpenter	34	-	-	-	-	34	6	\$ 5.69	11000-74983
7/26/12	9/6/12	Subway	Straight to the Top lunch mtg	25	-	-	-	-	25	4	\$ 6.25	11000-74983
7/25/12	9/12/12	Subway	Discuss transitioning coordination of the PTK-TN Academic Team	36	-	-	-	-	36	4	\$ 8.88	11000-74983
9/25/12	10/2/12	Jason's Deli	Pres & VP pre-retreat with Emma Morris	34	-	-	-	-	34	8	\$ 4.24	11000-74983
9/25/12	10/4/12	Subway	Lunch mtg with John Fisher, discuss Emerging Technologies Building	55	-	-	-	-	55	8	\$ 6.83	11000-74983
10/2/12	10/11/12	Jason's Deli	Pres/VP Retreat	188	-	-	-	-	188	8	\$ 23.50	11000-74983
10/23/12	11/1/12	Dr. Janice Gilliam	Foundation Steering Committee Meeting	30	-	-	-	-	30	2	\$ 14.88	11000-74983
10/23/12	11/15/12	Subway	2012-13 Leadership 2015 Class	14	-	-	-	-	14	33	\$ 0.42	11000-74983
10/23/12	11/15/12	Subway	Expanded Executive Council with Kae Carpenter	37	-	-	-	-	37	60	\$ 0.62	11000-74983
12/7/12	12/10/12	Divine Café & Catering	Legislative Luncheon	316	-	-	-	-	316	25	\$ 12.65	11000-74983
12/7/12	12/18/12	Subway	Targeted Leadership discussion with Dr. Cameron	8	-	-	-	-	8	1	\$ 7.75	11000-74983
1/28/13	2/5/13	Dr. Janice Gilliam	Partnership meeting with Milligan College	58	-	-	-	-	58	4	\$ 14.38	11000-74983
2/4/13	2/13/13	Subway	Visit by Governor Haslam	47	-	-	-	-	47	100	\$ 0.47	11000-74983
2/19/13	3/5/13	Jason's Deli	Teaching site retreat	125	-	-	-	-	125	12	\$ 10.41	11000-74983
2/21/13	3/5/13	Dr. Janice Gilliam	STEP Cooperative Learning	73	-	-	-	-	73	4	\$ 18.37	11000-74983
2/25/13	3/7/13	Dr. Janice Gilliam	Foundation Common Fund	126	-	-	-	-	126	5	\$ 25.24	11000-74983
2/27/13	3/21/13	Subway	Lunch meeting to discuss Ed Financial Call Center	15	-	-	-	-	15	3	\$ 5.08	11000-74983
3/6/13	3/28/13	Divine Café & Catering	Salary study committee meeting	202	-	-	-	-	202	16	\$ 12.65	11000-74983

**Northeast State Community College**  
**Schedule D - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2012 to June 30, 2013**

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					
3/21/13	3/28/13	Dr. Janice Gilliam	Dinner at Peerless with Thomas Angelo, guest speaker for Targeted Leadership	252	-	-	-	-	252	8	\$ 31.53	11000-74983
1/30/13	4/12/13	Subway	Targeted Leadership discussion with Dr. Cameron	12	-	-	-	-	12	2	\$ 5.87	11000-74983
5/3/13	5/8/13	Dr. Janice Gilliam	Foundation discussion with Brenda White Wright	23	-	-	-	-	23	2	\$ 11.56	11000-74983
3/26/13	5/15/13	Subway	Business lunch with Jan Yaks from Bank of Tennessee	11	-	-	-	-	11	2	\$ 5.30	11000-74983
5/3/13	5/21/13	Devine Café & Catering	President's National Day of Prayer Luncheon	177	-	-	-	-	177	12	\$ 14.76	11000-74983
5/15/13	6/5/13	Dr. Janice Gilliam	Partnerships and Articulation with Milligan College	48	-	-	-	-	48	4	\$ 11.92	11000-74983
5/22/13	6/10/13	Devine Café & Catering	Pre K-16 Council meeting	311	-	-	-	-	311	23	\$ 13.51	11000-74983
6/13/13	6/24/13	The Manna Bagel Co.	Reception for NeSCC/King University on Reverse Transfer Agreement	110	-	-	-	-	110	45	\$ 2.45	11000-74983
6/11/13	6/24/13	Divine Café & Catering	Lunch with General Academic Advisory Council	345	-	-	-	-	345	25	\$ 13.80	11000-74983
6/13/13	6/28/13	Dr. Janice Gilliam	Lunch at Chop House for new Foundation Board member - Ham Wilson	28	-	-	-	-	28	2	\$ 13.86	11000-74983
3/22/13	6/30/13	Subway	To review the President Emeritus Project	19	-	-	-	-	19	3	\$ 6.42	11000-74983
6/28/13	6/30/13	Subway	Discuss Heart Walk and Circle of Red	20	-	-	-	-	20	4	\$ 5.05	11000-74983
6/24/13	6/30/13	Wal-Mart	Supplies for refreshments - Design Kick-off celebration for the Technology Complex	21	-	-	-	-	21	30	\$ 0.69	11000-74983
6/26/13	6/30/13	Subway	Cookies for the Design Kick-off celebration for the Technology Complex	39	-	-	-	-	39	30	\$ 1.31	11000-74983
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 3,277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,277</b>			



**Pellissippi State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 229,029	\$ -	\$ -	\$ -	\$ -	\$ 229,029
Travel	A	5,148	-	2,591	-	2,037	9,776
Business Meals and Hospitality	B	2,369	-	-	-	-	2,369
Other Expenses	C	2,963	-	-	25	-	2,988
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		4,000	-	-	-	-	4,000
		<u>254,308</u>	<u>-</u>	<u>2,591</u>	<u>25</u>	<u>2,037</u>	<u>258,962</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		89,813	-	-	-	-	89,813
Travel		2,885	-	-	-	-	2,885
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		57,329	-	-	50	26	57,405
		<u>150,028</u>	<u>-</u>	<u>-</u>	<u>50</u>	<u>26</u>	<u>150,104</u>
<b>Total Expenses</b>		<u><b>\$ 404,336</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 2,591</b></u>	<u><b>\$ 75</b></u>	<u><b>\$ 2,063</b></u>	<u><b>\$ 409,066</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided Administrative Expenses Allowance for \$4,000.00.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2012 was \$24,656.

**President's Office - Other Accounts - Foundation** - 20 Years Service Award \$50.

**President Office -Other Expenses-External Sources** -- 2 Medallions from PTK agency account for \$26.

*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. The 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, 2012 to June 30, 2013**

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			
7/10/12	7/14/12	7/19/12	Minneapolis, MN	National Alliance of Community and Tech College Conference	\$ 527	\$ 612	\$ 320	\$ 61	\$ 1,520	\$ -	\$ -	\$ -	\$ -	\$ 1,520	100010/73210
7/31/12	8/1/12	8/7/12	Dickson, TN	Community College Presidents' Retreat	-	90	-	-	90	-	-	-	-	90	100010/73100
8/14/12	8/14/12	8/30/12	Knoxville, TN	Public School Forum	-	-	-	6	6	-	-	-	-	6	100010/73100
8/21/12	8/22/12	9/4/12	Nashville, TN	TBR Board Meeting, State Board of Nursing Meeting	-	126	99	14	239	-	-	-	-	239	100010/73100
9/13/12	9/13/12	10/9/12	Knoxville, TN	Board of Directors' Meeting	-	-	-	7	7	-	-	-	-	7	100010/73100
9/17/12	9/20/12	7/30/12	Amarillo, TX	SACS Visit	422	-	-	-	-	-	-	-	422	422	SACS Committee
10/25/12	10/25/12	10/30/12	Knoxville, TN	Knox Chamber Meeting	-	-	-	2	2	-	-	-	-	2	100010/73100
10/25/12	10/25/12	11/6/12	Knoxville, TN	The Equal Opportunity Awards Gala	-	-	-	10	10	-	-	-	-	10	100010/73100
10/29/12	10/29/12	11/6/12	Knoxville, TN	Great School Partnership Trustees Meeting	-	-	-	4	4	-	-	-	-	4	100010/73100
11/13/12	11/13/12	11/26/12	Knoxville, TN	Public School Forum	-	-	-	3	3	-	-	-	-	3	100010/73100
11/14/12	11/14/12	11/26/12	Knoxville, TN	County Executive Breakfast	-	-	-	5	5	-	-	-	-	5	100010/73100
11/14/12	11/14/12	11/26/12	Knoxville, TN	Meeting with Delegate of Knox County Public School	-	-	-	2	2	-	-	-	-	2	100010/73100
12/8/12	12/10/12	12/18/12	Dallas, TX	SACS 2012 Annual Meeting	605	338	178	474	1,594	-	-	-	-	1,594	100010/73200
12/12/12	12/12/12	12/19/12	Knoxville, TN	Meeting with Industry Partnership and CTE Magnet School Knox County Representatives	-	-	-	5	5	-	-	-	-	5	100010/73100
12/21/12	12/21/13	1/3/13	Knoxville, TN	Meeting with Metropolitan Planning Commission	-	-	-	2	2	-	-	-	-	2	100010/73100
1/7/13	1/7/13	1/17/13	Knoxville, TN	MPC-TTCDA Meeting	-	-	-	6	6	-	-	-	-	6	100010/73100
1/9/13	1/9/13	1/28/13	Knoxville, TN	Advancing East TN's Regional Competitiveness Meeting	-	-	-	5	5	-	-	-	-	5	100010/73100
2/4/13	2/5/13	2/12/13	Nashville, TN	Phi Theta Kappa Luncheon	-	126	87	27	240	-	-	-	-	240	100010/73100
2/11/13	2/12/13	2/6/13	Dearborn, MI	Multi-State Advance Manufacturing Consortium Meeting	1,042	104	10	51	-	-	-	-	1,207	1,207	Henry Ford Community College
2/13/13	2/13/13	2/19/13	Knoxville, TN	County Executive Meeting	-	-	-	6	6	-	-	-	-	6	100010/73100
2/20/13	2/22/13	3/5/13	Phoenix, AZ	National Alliance of Community and Tech College Winter Conference	395	472	249	57	1,172	-	-	-	-	1,172	100010/73210
3/8/13	3/16/13	4/9/13	Barcelona, Spain	Choir Tour to Spain	1,095	688	778	31	-	-	2,591	-	-	2,591	Musuc Group Travel Agency Account 681054/73420
4/3/13	4/3/13	4/23/13	Knoxville, TN	Secretary of Education Speaker	-	-	-	5	5	-	-	-	-	5	100010/73100
4/10/13	4/10/13	4/18/13	Knoxville, TN	County Executive Breakfast	-	-	-	4	4	-	-	-	-	4	100010/73100
4/22/13	4/22/13	5/7/13	Knoxville, TN	Great School Meeting	-	-	-	2	2	-	-	-	-	2	100010/73100
4/23/13	4/23/13	5/7/13	Knoxville, TN	Mayor's Leadership Luncheon	-	-	-	10	10	-	-	-	-	10	100010/73100
4/24/13	4/24/13	5/7/13	Knoxville, TN	CTE Meeting	-	-	-	3	3	-	-	-	-	3	100010/73100
5/14/13	5/14/13	5/23/13	Knoxville, TN	Public School Forum	-	-	-	7	7	-	-	-	-	7	100010/73100
5/29/13	5/29/13	5/20/13	Columbus, OH	Meeting of THEC and RUSS	408	-	-	-	-	-	-	-	408	408	SACS Committee
6/8/13	6/10/13	6/17/13	Ashville, NC	Community College of Appalachia Conference	-	121	77	-	197	-	-	-	-	197	100010/73210
<b>Total Travel Expenses for the President</b>					<b>\$ 4,494</b>	<b>\$ 2,677</b>	<b>\$ 1,796</b>	<b>\$ 809</b>	<b>\$ 5,148</b>	<b>\$ -</b>	<b>\$ 2,591</b>	<b>\$ -</b>	<b>\$ 2,037</b>	<b>\$ 9,776</b>	

**Pellissippi State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
7/1/12	7/19/12	Buddy's BBQ Inc	Dinner for Variations CD Release	\$ 522	\$ -	\$ -	\$ -	\$ 522	50	\$ 10.44	100050/74984
8/16/12	8/28/12	Dr. Wise	Enhancing College Completion and Student Success	237	-	-	-	237	10	\$ 23.72	100010/74984
9/11/12	10/9/12	Dr. Wise	TBR Academic Audit	57	-	-	-	57	2	\$ 28.70	100010/74984
10/22/12	11/13/12	Five Star Food Service	Luncheon with Delegate of Confucius Classroom	181	-	-	-	181	14	\$ 12.95	100050/74984
10/22/12	10/30/12	Dr. Wise	Dinner with Delegate of Confucius Classroom	310	-	-	-	310	7	\$ 44.29	100050/74984
11/15/12	11/15/12	Pellissippi State Comm Coll	PTK All Academic Team Luncheon	550	-	-	-	550	N/A	N/A	100050/74984
2/8/13	2/26/13	University of TN	Legislative Breakfast Meeting	480	-	-	-	480	40	\$ 12.00	100050/74984
5/13/13	5/23/13	Dr. Wise	Lunch with Knoxville Area Urban League	31	-	-	-	31	2	\$ 15.61	100010/74984
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$ 2,369</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,369</u>			

**Pellissippi State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
7/12/12	Leadership Knoxville	Leadership Knoxville Class of 2013 Tuition	\$ 2,900	\$ -	\$ -	\$ -	\$ 2,900	100050/74989
10/16/12	Dr. Wise/Petty Cash	Gasoline for Trip to TN Campus' Compact Meeting in Pulaski, TN on 9/14/2012	53	-	-	-	53	100010/75210
11/15/12	Dr. Wise	Gasoline for State Vehicle	10	-	-	-	10	100010/75210
4/26/12	Dr. Wise	15 Years Service Awards	-	-	-	25	25	502010/74760
<b>Total Other Operating Expenses for the President</b>			<b>\$ 2,963</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25</b>	<b>\$ 2,988</b>	

# Chattanooga State

Roane State Community College  
Audit of President's Expenses  
Fiscal Year July 1, 2012 – June 30, 2013



**Internal Audit Department**  
4501 Amnicola Highway • Chattanooga, TN 37406  
423.697.4400 • [www.chattanoogastate.edu](http://www.chattanoogastate.edu)

October 24, 2013

Mr. Tom Griscom, Audit Committee Chair  
Tennessee Board of Regents  
1415 Murfreesboro Road  
Nashville, Tennessee 37217

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Roane State Community College for the fiscal year July 1, 2012 to June 30, 2013, as required by Tennessee Code Annotated, Title 49, Chapter 7. The audit included all accounts under the direct budgetary control of the president and expenses funded by institutional funds, foundation funds or external sources.

The objectives of the audit were to determine compliance with Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses incurred by, at the direction of or for the benefit of the president regardless of the funding source. 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.

This report contains no findings or observations.

We appreciate the courtesy and cooperation of Roane State Community College personnel during the review. Please contact me at (423) 697-4749, should you have any questions regarding this audit.

Sincerely,



Kimberly Clingan  
Director of Internal Audit  
Chattanooga State Community College

CC: Dr. Chris Whaley, President  
Mr. Danny Gibbs, Executive Vice President of Business and Finance  
Mr. Andrew Benson, Director of Internal Audit

**Roane State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2012 – June 30, 2013**

<b>President</b>	Dr. Gary Goff July 1, 2012 - October 31, 2012 Dr. Chris Whaley November 1, 2012 - June 30, 2013	<b>Internal Auditor</b>	Kimberly Clingan Chattanooga State Community College																																																																									
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the President for the fiscal year ended June 30, 2013; to determine compliance with Tennessee Board of Regents and institutional policies regarding expenses; and to identify and report all expenses incurred 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 and expenses funded by institutional funds, foundation funds or external sources and any expenses made by, at the direction of, or for the benefit of the president during the fiscal year. 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 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, 2013. The use of allowances was not included in tests performed during the audit because they represent taxable income to the president.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Institutional</th> <th style="text-align: center;">Foundation</th> <th style="text-align: center;">External</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5"><b>President (1):</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$207,448</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$207,448</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$1,913</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,913</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$2,213</td> <td style="text-align: right;">\$4,274</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$6,487</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$9,533</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$9,533</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$7,200</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$7,200</td> </tr> <tr> <td>Other Allowances (Specify)</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td colspan="5"><b>President's Office (2):</b></td> </tr> <tr> <td>Salary and Benefits (1 FTE)</td> <td style="text-align: right;">\$78,166</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$78,166</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$693</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$693</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$12,294</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$12,294</td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right;"><b>\$323,460</b></td> <td style="text-align: right;"><b>\$4,274</b></td> <td style="text-align: right;"><b>\$00</b></td> <td style="text-align: right;"><b>\$327,734</b></td> </tr> </tbody> </table> <p>In addition, the following were provided to the president during the year. The president was provided the use of a home by the college from July 1, 2012 through October 31, 2012. Operating costs are not allocated to the president's accounts for the use of the home and were not included in the scope of this review. Any personal use value of the vehicle is reported to the president as taxable income.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Vehicle (Purchase Cost in FY 2013)</td> <td style="text-align: right;">\$27,465</td> </tr> </table>					Institutional	Foundation	External	Total	<b>President (1):</b>					Salary and Benefits	\$207,448	\$00	\$00	\$207,448	Travel (Schedule A)	\$1,913	\$00	\$00	\$1,913	Business Meals and Hospitality (Schedule B)	\$2,213	\$4,274	\$00	\$6,487	Other Expenses (Schedule C)	\$9,533	\$00	\$00	\$9,533	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$7,200	\$00	\$00	\$7,200	Other Allowances (Specify)	\$00	\$00	\$00	\$00	<b>President's Office (2):</b>					Salary and Benefits (1 FTE)	\$78,166	\$00	\$00	\$78,166	Travel	\$693	\$00	\$00	\$693	Other Expenses	\$12,294	\$00	\$00	\$12,294	<b>Total Expenses</b>	<b>\$323,460</b>	<b>\$4,274</b>	<b>\$00</b>	<b>\$327,734</b>	Vehicle (Purchase Cost in FY 2013)	\$27,465
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<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A																																																																									
<b>Conclusion</b>	The objectives of the audit of the expenses of the Office of the President for Roane State Community College for the fiscal year July 1, 2012 through June 30, 2013 were achieved. The audit revealed no significant policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president's office.																																																																											

Roane State Community College  
 Summary of the President's Expenses  
 For the Period July 1, 2012 to June 30, 2013

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 207,448	\$ -	\$ -	\$ -	\$ -	\$ 207,448
Travel	A	1,913	-	-	-	-	1,913
Business Meals and Hospitality	B	1,838	-	375	4,274	-	6,487
Other Expenses	C	-	-	9,533	-	-	9,533
Discretionary Allowance		-	-	4,000	-	-	4,000
Housing Allowance		7,200	-	-	-	-	7,200
Other Allowances		-	-	-	-	-	-
		<u>218,399</u>	<u>-</u>	<u>13,908</u>	<u>4,274</u>	<u>-</u>	<u>236,581</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		78,166	-	-	-	-	78,166
Travel		693	-	-	-	-	693
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		12,294	-	-	-	-	12,294
		<u>91,153</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,153</u>
<b>Total Expenses</b>		<u>\$ 309,552</u>	<u>\$ -</u>	<u>\$ 13,908</u>	<u>\$ 4,274</u>	<u>\$ -</u>	<u>\$ 327,734</u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances for discretionary expenses.

**Housing** - President Goff was provided use of the state house from July to October.

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

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2012 was \$27,465.

**Athletic Tickets** - The President is not provided tickets to community college athletic events. All faculty/staff are eligible to attend athletic events at no charge.

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

*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. The 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  
For the Period July 1, 2012 to June 30, 2013

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			
6/27/12	6/29/12	7/20/12	Memphis, TN	TBR Quarterly Board Meeting at Southwest Tennessee Community College	\$ -	\$ 301	\$ 84	\$ -	\$ 385	\$ -	\$ -	\$ -	\$ -	\$ 385	111001-73100
7/31/12	8/1/12	8/14/12	Dickson, TN	Community College President's Retreat	-	127	-	-	127	-	-	-	-	127	111001-73100
9/19/12	9/21/12	10/9/12	Cleveland, TN	TBR Quarterly Board Meeting at Cleveland State Community College	-	177	21	-	198	-	-	-	-	198	111001-73100
9/30/12	10/1/12	10/16/12	Washington, DC	Mtg at the U.S. Dept of Commerce on the innovative & Entrepreneurial University	829	204	107	40 (1)	1,179	-	-	-	-	1,179	111001-73200
2/5/13	2/5/13	2/25/13	Nashville, TN	Phi Theta Kappa Luncheon	-	-	-	12 (2)	12	-	-	-	-	12	111001-73100
3/20/13	3/20/13	4/5/13	Nashville, TN	Chamber Day on the Hill	-	-	-	12 (2)	12	-	-	-	-	12	111001-73100
<b>Total Travel Expenses for the President</b>					<b>\$ 829</b>	<b>\$ 809</b>	<b>\$ 211</b>	<b>\$ 64</b>	<b>\$ 1,913</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,913</b>	

(1) - \$20 metro pass; \$20 airport parking; travel claim check date - 10/9/12; airfare check date 10/16/12  
(2) - Parking

Roane State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

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					
8/8/12	8/30/12	WalMart	Hospitality Room Supplies for Meetings Hosted by the President	8	-	-	-	-	8		N/A	111001-74503
10/3/12	11/28/12	Petty Cash #1496 - (Pam Woody for Kroger purchase)	Secretary Solis and Staff Visit to the Oak Ridge Campus	6	-	-	-	-	6	5	\$ 1.20	111001-74503
10/3/12	11/28/12	Petty Cash #1497 (Pam Woody for Panera Bread purchase)	Lunch for Secretary Solis and Staff	49	-	-	-	-	49	5	\$ 9.77	111001-74981
									55			
10/8/12	11/2/12	Paradise Grill & Catering	Dr. Goff Retirement Reception - Oak Ridge Branch Campus	-	-	-	225	-	225	50	\$ 4.50	20-5400
10/8/12	10/16/12	Papa Joe's Country Café	Dr. Goff Retirement Reception - Roane Campus	-	-	375	-	-	375	50	\$ 7.50	350001-74981
10/12/12	10/31/12	Papa Joe's Country Café	Lunch meeting with new Roane County Director of Schools	84	-	-	-	-	84	7	\$ 12.00	111001-74981
10/31/12	11/27/12	Kroger	Hospitality Room Supplies for Meetings Hosted by the President	33	-	-	-	-	33		N/A	111001-74503
11/1/12	11/15/12	Papa Joe's	Reception for Dr. Whaley - Roane Co. Campus	-	-	-	290	-	290	65	4.46	15-5400
11/13/12	11/15/12	Emma Lou Bakery	Reception for Dr. Whaley for Oak Ridge at Chamber of Commerce	-	-	-	235	-	235	50	\$ 4.70	20-5400
11/27/12	1/7/13	RSCC	Reception for Dr. Whaley - Loudon Co. Campus	-	-	-	250	-	250	40	\$ 6.26	20-5400
11/28/12	12/10/12	Classy Threads & Catering	Reception for Dr. Whaley - Campbell Co. Campus	-	-	-	240	-	240	30	\$ 8.00	20-5400
11/28/12	1/7/13	RSCC	Reception for Dr. Whaley - Scott Co. Campus	-	-	-	158	-	158	40	\$ 3.95	20-5400
11/29/12	12/10/12	The Florist & Decorating Serv.	Reception for Dr. Whaley - Fentress Co. Campus	-	-	-	235	-	235	50	\$ 4.70	20-5400
11/29/12	12/10/12	Pam May (Reimbursement)	Reception for Dr. Whaley - Fentress Co. Campus	-	-	-	49	-	49	50	\$ 0.98	20-5400
									284			
11/29/12	1/7/13	RSCC	Reception for Dr. Whaley - Cumberland Co. Campus	-	-	-	92	-	92	30	\$ 3.05	20-5400
12/3/12	11/26/12	Tony Cathey Catering	Reception for Dr. Whaley - Morgan Co. Campus (1)	-	-	-	300	-	300	60	\$ 5.00	20-5400
12/4/12	1/8/13	Paradise Grill & Catering	Legislative Luncheon	504	-	-	-	-	504	20	\$ 25.20	111001-74981
4/19/13	4/1/13	Roane County Chamber	Banquet-Platinum Sponsor	-	-	-	2,000	-	2,000	8	\$ 250.00	15-5400
4/19/13	4/23/13	Roane County Chamber	Banquet-2 additional seats	-	-	-	200	-	200	2	\$ 100.00	15-5400
									2,200			

Roane State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2012 to June 30, 2013

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					
5/10-11/13	5/16/13	Papa Joe's Country Café	President's Reception Prior to Commencement (Friday evening and Saturday morning)	610	-	-	-	-	610	55	\$ 11.09	111001-74981
6/24/13	6/30/13	CDF Haley Farm (2)	President's Cabinet Retreat - Food	245	-	-	-	-	245	9	\$ 27.17	111001-74981
6/24/13	6/30/13	CDF Haley Farm (2)	Room Rental	300	-	-	-	-	300	9	\$ 33.33	111001-74637
									<u>545</u>			
									<u>-</u>			
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$ 1,830</u>	<u>\$ -</u>	<u>\$ 375</u>	<u>\$ 4,274</u>	<u>\$ -</u>	<u>6,487</u>			

(1) Event cancelled due to illness

(2) Accrual date is 6/30/13; Check 60080183 issued on 7-5-13

Roane State Community College  
 Schedule C - Other Expenses for the President  
 For the Period July 1, 2012 to June 30, 2013

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total
			Institutional	Foundation	Institutional	Foundation		
1/22/13	Contract Furniture Alliance	Furniture for President's Office	\$ -	\$ -	\$ 9,533	\$ -	\$ -	\$ 9,533
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Total Other Operating Expenses for the President</b>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,533</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,533</u>

**Southwest Tennessee Community College  
Summary of the President's Expenses - Unaudited  
For the Period July 1, 2012 to June 30, 2013**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 268,759	\$ -	\$ -	\$ -	\$ -	\$ 268,759
Travel	A	3,888	-	-	-	-	3,888
Business Meals and Hospitality	B	1,132	282	642	-	-	2,056
Other Expenses	C	-	-	-	-	-	-
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		5,897	-	-	-	-	5,897
		<u>290,476</u>	<u>282</u>	<u>642</u>	<u>-</u>	<u>-</u>	<u>291,399</u>
<b>President's Office:</b>							
Salary and Benefits (02 FTE)		125,246	-	-	-	-	125,246
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		6,404	-	-	-	-	6,404
		<u>131,651</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,651</u>
<b>Total Expenses</b>		<u><b>\$ 422,126</b></u>	<u><b>\$ 282</b></u>	<u><b>\$ 642</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 423,049</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances for a cellular device.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 13 was \$29,788.00.

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

**Southwest Tennessee Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
7/30/12	8/1/12	8/10/12	Dickson, Tennessee	Community College President's Retreat	\$ 168	\$ 90.29	\$ 115.00	\$ -	\$ 373.55	\$ -	\$ -	\$ -	\$ 374	10000/73100
8/1/12	8/31/12	9/30/12		Motor Pool	-	-	-	-	238	-	-	-	238	10000/73920
8/20/12	8/21/13	8/22/12	Nashville, Tennessee	President's Meeting	-	155	99	-	254	-	-	-	254	10000/73100
9/19/12	9/21/12	9/26/12	Cleveland, Tennessee	TBR Quarterly Board Meeting	-	177	115	-	292	-	-	-	292	10000/73100
9/25/12	9/25/12	10/18/12	Memphis, Tennessee	Meeting w/ Sr. VP for Community Development at Greater Memphis Chamber	-	-	-	5	5	-	-	-	5	10000/73100
11/1/12	11/30/12	1/16/13		Motor Pool	-	-	-	-	228	-	-	-	228	10000/73920
11/6/12	11/7/12	11/9/12	Nashville, Tennessee	President's Meeting	-	122	99	-	221	-	-	-	221	10000/73100
11/30/12	11/30/12	12/10/12	Memphis, Tennessee	Memphis Grizzlies B2B Corporate Partner Mixer - Parking	-	-	-	10	10	-	-	-	10	10000/73100
1/29/13	1/31/13	2/7/13	San Diego, California	2013 Workforce Development Conference	1,023	403	178	83	1,686	-	-	-	1,686	10000/73200
2/20/13	2/20/12	2/26/13	Memphis, Tennessee	Greater Memphis Conference on Job Creation - Parking	-	-	-	5	5	-	-	-	5	10000/73100
3/1/13	3/31/13	4/23/13		Motor Pool	-	-	-	-	298	-	-	-	298	10000/73920
4/1/13	4/30/13	5/24/13		Motor Pool	-	-	-	-	1	-	-	-	1	10000/73920
5/1/13	5/31/13	6/21/13		Motor Pool	-	-	-	-	253	-	-	-	253	10000/73920
6/1/13	6/30/13	6/28/13		Motor Pool	-	-	-	-	23	-	-	-	23	10000/73920
<b>Total Travel Expenses for the President</b>					<b>\$ 1,191</b>	<b>\$ 947</b>	<b>\$ 606</b>	<b>\$ 103</b>	<b>\$ 3,888</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,888</b>	

**Southwest Tennessee Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
8/29/12	9/4/12	Nathan Essex	Meeting to discuss Industrial Readiness Partnership between TTCM and SWCC	\$ 58	\$ -	\$ -	\$ -	\$ 58	3	\$ 19.27	
											10000/74986
10/2/12	10/12/12	Gourmet Services	3 Cases of Bottled Water for Upcoming Meetings	16	-	-	-	16	1	\$ 16.14	
											10000/74986
10/18/12	11/1/12	Gourmet Services	Meeting to Discuss Industrial Readiness Program with SE Iowa St, Owner of International Co, and Roquette	204	-	-	-	204	15	\$ 13.61	
											10000/74986
2/28/13	2/25/13	Jasons Deli	Senior Staff Retreat 2/28/13	215	-	-	-	215	10	\$ 21.49	10000/74986
3/8/12	3/5/12	Jasons Deli	Senior Staff Retreat 3/8/13	212	-	-	-	212	10	\$ 21.19	10000/74986
3/13/13	4/16/13	Gourmet Services	Senior Staff Retreat 3/13/2013	225.90	-	-	-	225.90	10	\$ 22.59	10000/74986
4/16/13	4/24/13	Gourmet Services	Senior Staff Retreat 4/16/2013	124	-	-	-	124	10	\$ 12.39	10000/74986
4/17/13	4/19/13	Nathan Essex	Lunch w/ Board Member Ben Watkins	26	-	-	-	26	2	\$ 12.95	
											10000/74986
4/25/13	5/14/13	Gourmet Services	3 Case of Bottled Water and 1 Case of Splenda for Upcoming Meetings	51	-	-	-	51	1	\$ 51.41	
											10000/74986
4/26/13	5/15/13	Nathan Essex	Food and Drinks Event at Gizzles Social	-	223	-	-	223	30	\$ 7.42	11250/74986
4/26/13	5/2/13	Nathan Essex	Reimbursement for Grizzlies Social	-	-	642	-	642	30	\$ 21.40	43000/74986
5/2/13	5/8/13	Steven Leake	Reimbursement for Beverages for Thai Luncheon	-	59	-	-	59	25	\$ 2.36	11250/74986
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 1,132</b>	<b>\$ 282</b>	<b>\$ 642</b>	<b>\$ -</b>	<b>\$ 2,056</b>			

**Volunteer State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 246,374	\$ -	\$ -	\$ -	\$ -	\$ 246,374
Travel	A	5,489	-	-	-	-	5,489
Business Meals and Hospitality	B	1,450	-	7,287	1,994	-	10,731
Other Expenses	C	-	-	43,696	3,713	-	47,409
		<u>253,313</u>	<u>-</u>	<u>50,983</u>	<u>5,707</u>	<u>-</u>	<u>310,003</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		\$ 107,888	-	-	-	-	107,888
Travel		305	-	-	-	-	305
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		7,106	-	-	-	-	7,106
		<u>115,299</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,299</u>
<b>Total Expenses</b>		<u><b>\$ 368,612</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 50,983</b></u>	<u><b>\$ 5,707</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 425,303</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances for Housing and Admin Expense of \$1,233.33 per month which is included in Salary and Benefit expense above.

**Housing** - The President is not provided the use of a residence.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 11-12 was \$34,447.09. (P-Tag 10583)

**Athletic Tickets** - The President is not provided tickets to university athletic events.

**External Sources** - This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule. No Items to Report.

*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. The 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, 2012 to June 30, 2013**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
9/20/12	9/21/12	9/27/12	Nashville Tennessee	Attendance at TBR Quarterly Meeting held at Cleveland State Community College	\$ 81	-	-	-	\$ 81	-	-	-	\$ 81	102075-73110
10/2/12	10/2/12	10/12/12	Nashville Tennessee	To Attend Tennessee Center for Performance Excellence Workshop PC000094	-	-	-	275	275	-	-	-	275	102075-74510
12/9/12	12/11/12	12/19/12	Dallas Texas	Southern Association of Colleges & Schools Annual Meeting	444	338	178	176	1,136	-	-	-	1,136	102075-73210
1/29/13	1/29/13	2/15/13	Murfreesboro Tennessee	Attendance at Aligning Education & Business for a Better Tennessee	-	-	-	35	35	-	-	-	35	102075-73110
3/27/13	3/28/13	2/7/13	Nashville Tennessee	Attend Tennessee College Association Meeting	-	-	-	100	100	-	-	-	100	102075-73110
4/20/13	4/25/13	1/17/13	San Francisco California	Attendance at the American Association of Community Colleges Convention	-	-	-	566	566	-	-	-	566	102075-73210
3/8/13	3/16/13	4/4/13	Dublin, Thurles, Tipperary, Kilkenny Ireland	International Study Abroad Sprin Break for Music Students and Early Education Faculty Member, Partnerships with Institutions	1,157	323	-	287	1,767	-	-	-	1,767	102075-73210
4/20/13	4/25/13	5/9/13	San Francisco California	Attendance at American Association of Community College Convention	336	794	71	163	1,364	-	-	-	1,364	102075-73210
6/19/13	6/21/13	6/27/13	Morristown Tennessee	Attendance TBR Quarterly Meeting	-	165	-	-	165	-	-	-	165	102075-73110
<b>Total Travel Expenses for the President</b>					<u>\$ 2,018</u>	<u>\$ 1,456</u>	<u>\$ 178</u>	<u>\$ 1,602</u>	<u>\$ 5,489</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,489</u>	

**Volunteer State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
7/25/2012	8/2/2012	Epic Hospitality	Welcome Reception for Dr. Faulkner and Trustees	\$ -	\$ -	\$ -	\$ 467	\$ 467	23	\$ 20	101001-74511
8/7/112	8/16/2012	Donelson-Hermitage Chamber of Commerce	Chamber Luncheon: Dr. Faulkner	-	-	-	44	44	2	22	101001-74482
8/20/2012	9/6/2012	The Apple Dish	Convocation Luncheon VSCC Livingston	-	-	300	-	300	25	12	506000-74510
9/10/2012	10/4/2012	Gallatin Chamber of Commerce	Chamber Luncheon: Dr. Faulkner	-	-	-	15	15	1	15	101001-74482
9/27/12	10/11/12	The Apple Dish	Livingston Advisory Board	250	-	-	-	250	17	15	102225-74510
10/11/12	11/15/12	Paul Fields DBA First Choice Foods	Presidents Campus Forum	85	-	-	-	85	85	1	102225-74510
10/12/12	10/25/12	Baskin Robbins	Ice Cream Social Employee Appreciation VSCC Gallatin	-	-	750	-	750	235	3	302170-74510
10/12/12	11/1/12	Reginald E Peeler	Employee Luncheon Employee Appreciation VSCC Livingston	-	-	70	-	70	30	2	302170-74510
10/12/12	11/1/12	Jerry's IGA	Employee Luncheon Employee Appreciation VSCC Livingston	-	-	32	-	32	30	1	302170-74510
10/18/12	11/1/12	Kelly K Miller	Employee Luncheon Employee Appreciation VSCC Highland Crest Springfield	-	-	41	-	41	15	3	302170-74510
10/24/12	11/1/12	Betty J Gibson	Presidents Cabinet Retreat	83	-	-	-	83	10	8	102225-74510
7/19/112	11/15/12	Paul Fields DBA First Choice Foods	Presidents Campus Forum	75	-	-	-	75	75	1	102225-74510
7/19/12	11/15/12	Paul Fields DBA First Choice Foods	August Election Refreshments Voting Precinct Workers	28	-	-	-	28	11	3	102225-74510
8/20/12	11/20/12	Paul Fields DBA First Choice Foods	Convocation Dr Faulkner Welcome Breakfast	-	-	1,750	-	1,750	350	5	104075-74510
7/27/12	11/20/12	Paul Fields DBA First Choice Foods	Refresments at Allied Health Building Groundbreaking	-	-	133	-	133	60	2	104075-74510
10/19/12	11/20/12	Paul Fields DBA First Choice Foods	Breakfast for the Norht Central P-16 Council Meeting	-	-	260	-	260	40	7	107000-74510

**Volunteer State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
10/12/12	11/20/12	Paul Fields DBA First Choice Foods	Ice Cream Social Water	-	-	19	-	19	110	0	107000-74510
11/27/12	11/27/12	Mt Juliet Chamber of Commerce	Chamber Luncheon: Dr. Faulkner	-	-	-	15	15	1	15	101001-74482
12/4/12	12/4/12	Hendersonville Chamber of Commerce	Chamber Luncheon: Dr. Faulkner	-	-	-	18	18	1	18	101001-74482
11/6/12	12/13/12	Portland Chamber of Commerce	Chamber Luncheon: Dr. Faulkner	-	-	-	12	12	1	12	101001-74482
11/28/12	12/19/12	White House Chamber of Commerce	Chamber Luncheon: Dr. Faulkner	-	-	-	10	10	1	10	101001-74482
11/6/12	1/17/13	Paul A Fields DBA First Choice Foods	Refreshments for Election Workers at Voting Precinct 11-6-12	33	-	-	-	33	11	3	102225-74510
11/30/12	1/17/13	Paul A Fields DBA First Choice Foods	Breakfast for Annual Campus Legislative Meeting	143	-	-	-	143	30	5	102225-74510
11/16/12	2/8/13	Paul Fields DBA First Choice Foods	Jave with President	-	-	-	63	63	9	7	101001-74511
11/13/12	2/14/13	Macon County Chamber of Commerce	Chamber Banquet attended by Director of Accounting	-	-	-	25	25	1	25	101001-74482
1/8/13	1/3/13	Hendersonville Chamber of Commerce	Chamber Lunch: Dr. Faulkner	-	-	-	18	18	1	18	101001-74482
1/17/13	6/6/13	Paul Fields DBA First Choice Foods	Refreshments for Grand Opening of New Entrance Ramer - Caudill	-	-	525	-	525	300	2	104150-74510
2/1/13	6/20/13	Paul Fields DBA First Choice Foods	Bike Race Event Meeting	-	-	-	55	55	9	6	101001-74511
2/4/13	2/4/13	O'Charleys	SRMC representative meeting	-	-	-	65	65	3	22	101001-74471
2/5/12	2/14/13	Hendersonville Chamber of Commerce	Chamber Luncheon VP of Business and Finance	-	-	-	18	18	1	18	101001-74482
2/14/13	6/6/13	Paul Fields DBA First Choice Foods	WKU Dual Agreement Signing	-	-	250	-	250	11	22	104075-74510 125.00; 602075-74510 125.00;
2/15/13	2/15/13	Mimis Café	Jave with Jerry Event	-	-	-	214	214	21	10	101001-74471

**Volunteer State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
2/21/13	6/20/13	Paul Fields DBA First Choice Foods	Trustee Board Meeting Breakfast	-	-	-	250	250	31	8	101001-74511
11/12/12	2/28/13	Goodlettsville Chamber of Commerce	November Chamber Luncheon: Dr. Faulkner	-	-	-	11	11	1	11	101001-74482
3/2/13	3/11/13	Paypal/United Way of Sumner County	United Way Soiree attended by President	-	-	200	-	200	1	200	104075-74490
	4/10/13	Hendersonville Chamber of Commerce	Chamber Luncheon	-	-	-	25	25	1	25	101001-74482
2/6/13	5/30/13	Paul Fields DBA First Choice Foods	Presidents Campus Forum	180	-	-	-	180	120	2	102075-74510
4/1/13	5/30/13	Paul Fields DBA First Choice Foods	Luncheon & Tour To Familiarize New TBR Regent for VSCC with College	98	-	-	-	98	7	14	102075-74510
4/5/13	6/20/13	Paul Fields DBA First Choice Foods	Java with Jerry Event	-	-	-	43	43	9	5	101001-74511
4/11/13	5/30/13	Paul Fields DBA First Choice Foods	Presidents Campus Forum	180	-	-	-	180	120	2	102075-74510
4/10/13	4/18/13	Hendersonville Chamber of Commerce	Chamber Luncheon	-	-	-	25	25	1	25	101001-74482
4/29/13	6/13/13	Paul Fields DBA First Choice Foods	Student Appreciation Week	-	-	150	-	150	200	1	606311-74510
4/30/13	6/13/13	Paul Fields DBA First Choice Foods	Student Appreciation Week	-	-	300	-	300	150	2	606311-74510
5/1/13	6/13/13	Paul Fields DBA First Choice Foods	Student Appreciation Week	-	-	380	-	380	200	2	606311-74510
5/1/13	6/13/13	Paul Fields DBA First Choice Foods	Student Appreciation Week	-	-	104	-	104	100	1	606315-74510
5/1/13	6/13/13	Paul Fil	Health Source Student Appreciation Week	-	-	19	-	19	4	5	52.00;606314-74510 52.00 606311-74510
5/2/13	6/13/13	Paul Fields DBA First Choice Foods	Student Appreciation Week	-	-	1,155	-	1,155	550	2	606311-74510
5/2/13	5/2/13	Cabana	Dinner Meeting Prospective Donor and Planning Capital Campaign	-	-	-	80	80	4	20	101001-74471
5/15/13	5/15/13	Casa Vieja	EAW Meeting	-	-	-	67	67	9	7	101001-74510

**Volunteer State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
	5/16/13	Epic Hospitality	EAW Luncheon	-	-	-	18	18	1	18	101001-74510
5/17/13	6/20/13	Paul Fields DBA First Choice Foods	Java with Jerry Event	-	-	-	43	43	9	5	101001-74510
5/23/13	6/20/13	Paul Fields DBA First Choice Foods	Trustee Meeting	-	-	-	281	281	31	9	101001-74510
5/31/13	5/31/13	Hendersonville Chamber of Commerce	Chamber Luncheon	-	-	-	18	18	1	18	101001-744-82
6/5/13	6/20/13	Paul Fields DBA First Choice Foods	Grant Partering Breakfast Meeting	105	-	-	-	105	15	7	102075-74510
6/7/13	6/20/13	Paul Fields DBA First Choice Foods	Bicycle Fundraising Meeting	20	-	-	-	20	10	2	102075-74510
6/7/13	6/20/13	Lori A Johnson	Luncheon Meeting Discussion kickoff event Fundraising	-	-	-	42	42	6	7	101001-74471
6/10/13	6/10/13	Gallatin Chamber of Commerce	Chamber Luncheon	-	-	-	15	15	1	15	101001-74482
6/10/13	6/20/13	Paul Fields DBA First Choice Foods	Grant Partnering Breakfast Meeting	147	-	-	-	147	27	5	102075-74510
6/11/13	6/18/13	Hendersonville Chamber of Commerce	Awards Banquet	-	-	200	-	200	4	50	104150-74470
6/26/13	7/11/13	Paul Fields DBA First Choice Foods	Meeting Regarding Establishing a Middle College at Volstate with Consultant from Chattanooga	24	-	-	-	24	5	5	102075-74510
6/28/13	0718-13	Paul Fields DBA First Choice Foods	Java with Jerry Event	-	-	-	38	38	7	5	101001-74511
8/9/13	6/19/13	Business Journals	Sumer County Impact Awards	-	-	650	-	650	10	65	104150-74470
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$ 1,450</u>	<u>\$ -</u>	<u>\$ 7,287</u>	<u>\$ 1,994</u>	<u>\$ 10,731</u>			

**Volunteer State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
7/26/12	McQuiddy Printing	Allied Health Groundbreaking Postcards	-	\$ -	\$ 167	\$ -	\$ 167	104075-74170
7/26/12	Aaron M Frazee	Design Work for Groundbreaking Invitation Postcards	-	-	250	-	250	104075-74490
8/9/12	Gordons Engraving	Brass Plate Volunteer State Community College Allied Health Building Groundbreaking	-	-	13	-	13	104075-74120
8/9/12	ASAP Printing	Groundbreaking Cards Allied Health Building	-	-	193	-	193	104075-74170
8/21/12	Rotary Club Of Hendersonville	Rotary Dues	-	-		180	180	101001-74480
8/23/12	Gallatin Flower & Gift Shoppe	Flowers Allied Health Groundbreaking Ceremony	-	-	156	-	156	104075-74510
9/6/12	McQuiddy Printing	Invitations President's Convocation Reception	-	-	225	-	225	104075-74170
9/6/12	Gallatin Flower & Gift Shoppe	Flower Arrangements Convocation	-	-	341	-	341	104075-74510
9/12/12	Michaels	Vases for Convocation	-	-	24		24	10475-74510
9/13/12	The Advisory Board Company	Community College Leadership Forum Membership	-	-	15,900	-	15,900	402000-74480 & 110001-16000
10/19/12	Tennessee College Association	Membership Dues 12-13	-	-	75	-	75	302150-74480
10/25/12	Rotary Club Of Hendersonville	Rotary Dues	-	-	-	150	150	101001-74480
12/6/12	Pellissippi State Technical Community College	ALL-TN Team Luncheon 2013	-	-	550	-	550	302150-74480
12/11/12	E-LocalLink	Videos promoting Highland Crest Facility	-	-	2,498	-	2,498	104150 -74470
12/13/12	Aaron Frazee	Humanities Building Fundraising Campaign Brochure	-	-	650	-	650	104075-74490

**Volunteer State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
1/3/13	Ronald A Williams DBA Impressive Printing LLC	Envelopes and Printing Year end Letter From President	-	-	-	173	173	101001-74510
1/3/13	McQuiddy Printing Company	Christmas Cards and Envelopes	-	-	-	345	345	104075-74120.
1/3/13	Contract Furniture Alliance	Furnishings Bookcase-Flip Down Keyboard with A 26900 Series Drawer	-	-	1,074	-	1,074	730000-74510
1/11/13	McQuiddy Printing Company	Christmas Cards and Envelopes Shipping Omitted from First Payment on 01-03-13	-	-	-	40	40	104075-74120
1/14/13	Michaels	Frames for Christmas Card Design Contest Winner	-	-	32	-	32	104075-74510
1/14/13	Melanie's Custom Framing & Gifts	Framing for Christmas Card Design Winner	-	-	42	-	42	104075-74510
1/24/13	Rotary Club of Hendersonville	Quarterly Dues President	-	-	-	150	150	101001-74481
1/31/13	Lesa J Durham	Christmas Décor Great Hall	-	-	-	50	50	101001-74510
2/28/13	McQuiddy Printing Company	Booklets for Humanities Building Campaign	-	-	3,945	-	3,945	502000-74120 1972.50; 104075-74170 1972.50
2/28/13	McQuiddy Printing Company	Brochures for Humanities Building Campaign	-	-	1,054	-	1,054	502000-74120 527.00; 104075-74170 527.00
2/28/13	Aaron Frazee	Humanities Building Fundraising Campaign	-	-	900	-	900	502000-74170 775.00; 104075-74170 125.00
4/15/13	Various Vendors	Bluegrass Jamboree Awards	-	-	-	-	-	101001-74790
4/19/13	Various Vendors	Bluegrass Jamboree Awards	-	-	-	-	-	101001-74790
4/25/13	Rotary Club Of Hendersonville	Quarterly Dues President	-	-	-	-	-	101001-74481
5/2/13	Southern Association of Colleges and Schools	Membership Dues 2013-2014	-	-	7,006	-	7,006	110001-16000 prepaid FY14

**Volunteer State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
5/9/13	Larry Gatlin DBA Larry Gatlin Enterprises	Concert Fundraiser Commencement	-	-	2,500	2,500	5,000	202600-74490 2500.00; 502000-74490 2500.00
5/9/13	Andrew M Givens	Lighting for Gatlin Concert	-	-		125	125	101001-74490
6/6/13	Phi Theta Kappa International Society	Sponsorship PTK Convention Luncheon	-	-	1,000	-	1,000	606311-74510
5/2/13	ASAP Printing	1000 Core Value Postcards	-	-	179	-	179	104150-74170
5/16/13	Compass	Sponsorship of Compass Event Michelle Rhee - Cal Turner at Long Hollow Baptist Church	-	-	2,500	-	2,500	104150-74490
7/3/13	Hyatt Place	Lodging for Graduation Commencement Speaker	-	-	81	-	81	202600-73600
4/29/13	Playtime Sports Games	Student Appreciation Week	-	-	950	-	950	606311-74490
5/9/13	Brandon E Luster DBA Process Prints	Student Appreciation Week	-	-	1,393	-	1,393	606311-74510 1053.65;606314-74510 169.50;606315-74510 169.50
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,696</b>	<b>\$ 3,713</b>	<b>\$47,409</b>	

**Walters State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 228,396	\$ -	\$ -	\$ -	\$ -	\$ 228,396
Travel	A	10,774	-	-	-	-	10,774
Business Meals and Hospitality	B	1,274	-	-	4,840	-	6,113
Other Expenses	C	-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
		<u>255,244</u>	<u>-</u>	<u>-</u>	<u>4,840</u>	<u>-</u>	<u>260,083</u>
<b>President's Office:</b>							
Salary and Benefits (1.821 FTE)		124,859	-	-	-	-	124,859
Travel		28	-	-	-	-	28
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		7,324	-	-	8,563	-	15,886
		<u>132,211</u>	<u>-</u>	<u>-</u>	<u>8,563</u>	<u>-</u>	<u>140,774</u>
<b>Total Expenses</b>		<u><b>\$ 387,455</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 13,402</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 400,857</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is not provided any other spending allowances.

**Housing** - The President is provided a monthly housing allowance of \$900.00

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2012-2013 was \$22,516.50.

*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. The report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.*

**Walters State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
7/31/12	8/1/12	8/8/12	Dickson, TN	TBR Community Colleges' President's Meeting	\$ -	\$ 127	\$ 69	\$ -	\$ 196	\$ -	\$ -	\$ -	\$ 196	11000-73110
9/19/12	9/21/12	9/28/12	Cleveland, TN	TBR Quarterly Board Meeting	-	177	115	-	292	-	-	-	292	11000-73110
9/28/12	9/28/12	9/28/12	Blountville, TN	"Straight To the Top" Conference at Northeast State Community College	-	-	-	35	35	-	-	-	35	11000-73110
10/17/12	10/19/12	10/31/12	Nashville, TN	59th Annual Governor's Conference on Economic & Community Development	-	232	118	216	566	-	-	-	566	11000-73130
10/25/12	10/25/12	11/14/12	Knoxville, TN	Urban League Awards	-	-	-	10	10	-	-	-	10	11000-73110
12/3/12	12/5/12	12/21/12	San Jose, CA	Executive Briefing with Apple	535	297	118	30	980	-	-	-	980	11000-73130
12/8/12	12/11/12	12/21/12	Dallas, TX	SACSCOC Annual Conference	366	508	231	38	1,142	-	-	-	1,142	11000-73230
12/12/12	12/13/12	12/21/12	Nashville, TN	TBR Quarterly Board Meeting	-	126	99	-	225	-	-	-	225	11000-73110
2/4/13	2/5/13	3/1/13	Nashville, TN	TBR Presidents' Meeting	-	126	-	15	141	-	-	-	141	11000-73110
2/13/13	2/15/13	3/1/13	Washington, DC	Community College Leadership Forum	740	639	112	144	1,634	-	-	-	1,634	11000-73110
3/5/13	3/8/13	3/15/13	Tullahoma, TN	TCCAA/NJCAA Region VII Women's Basketball Tournament	-	353	161	-	514	-	-	-	514	11000-73110
3/17/13	3/22/13	4/17/13	Salina, KS	Senators & Lady Senators Basketball Tournaments	-	400	253	8	661	-	-	-	661	11000-73210
3/28/13	3/29/13	4/12/13	Nashville, TN	TBR Quarterly Board Meeting	-	151	69	-	220	-	-	-	220	11000-73110
4/3/13	4/6/13	4/15/13	San Francisco, CA	Received Phi Theta Kappa Award of Distinction	528	-	-	-	528	-	-	-	528	11000-73110

Walters State Community College  
 Schedule A - Travel Expenses for the President - Unaudited  
 For the Period July 1, 2012 to June 30, 2013

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
5/3/13	5/5/13	3/15/13	Gallatin, TN	TCCAA Senators Baseball & Lady Senators Softball Tournaments	-	176	115	-	291	-	-	-	291	11000-73110
5/12/13	5/29/13	6/12/13	St. George, UT & Grand Junction, CO	Senators Baseball & Lady Senators Softball World Series Games	1,913	897	528	3	3,340	-	-	-	3,340	11000-73110
<b>Total Travel Expenses for the President</b>					<u>\$ 4,081</u>	<u>\$ 4,208</u>	<u>\$ 1,987</u>	<u>\$ 499</u>	<u>\$ 10,774</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,774</u>	

**Walters State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
Various	7/10/12	Wal-Mart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 37	\$ -	\$ -	\$ -	\$ 37	Various	Various	11000-74981
Various	8/1/12	Wal-Mart	Miscellaneous office supplies & refreshments for visitors to the President's Office	39	-	-	-	39	Various	Various	11000-74981
Various	8/15/12	Wal-Mart	Miscellaneous office supplies & refreshments for visitors to the President's Office	46	-	-	-	46	Various	Various	11000-74981
Various	9/25/12	Wal-Mart	Miscellaneous office supplies & refreshments for visitors to the President's Office	44	-	-	-	44	Various	Various	11000-74981
10/12/12	10/12/12	Old Town Grill	Luncheon meeting with Claiborne County Industrial Development Board	-	-	-	336	336	30	\$ 11.21	11025-74981
Various	10/16/12	Wal-Mart	Miscellaneous office supplies & refreshments for visitors to the President's Office	50	-	-	-	50	Various	Various	11000-74981
10/25/12	8/31/12	Knoxville Area Urban League	2012 Equal Opportunity Awards Gala	-	-	-	2,000	2,000	10	\$ 200.00	11050-74981
10/31/13	11/9/12	Megan's Corner Catering & More	TnAchieves Mentors breakfast meeting	-	-	-	503	503	55	\$ 9.15	11040-74981
Various	11/19/12	Wal-Mart	Miscellaneous office supplies & refreshments for visitors to the President's Office	42	-	-	-	42	Various	Various	11000-74981
12/14/12	1/3/13	Wal-Mart	Refreshments & supplies for special guests at WSCC Commencement	180	-	-	-	180	Various	Various	11000-74981
Various	1/29/13	Wal-Mart	Miscellaneous office supplies & refreshments for visitors to the President's Office	48	-	-	-	48	Various	Various	11000-74981
Various	2/1/13	Wal-Mart	Miscellaneous office supplies & refreshments for visitors to the President's Office	47	-	-	-	47	Various	Various	11000-74981
2/26/13	2/12/13	Sevierville Chamber of Commerce	Chamber Breakfast at Sevierville Convention Center	15	-	-	-	15	1	\$ 15.00	11000-74981
4/5/13	3/1/13	Phi Theta Kappa	Guest Registration for PTK College Presidents & Administrators Luncheon in San Jose, CA	50	-	-	-	50	1	\$ 50.00	11000-74981
2/1/13	3/4/13	Megan's Corner Catering & More	TBR Legislative/College Update	260	-	-	-	260	Various	Various	11000-74981

**Walters State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
2/12/13	3/4/13	Wal-Mart	Refreshments & Supplies for Apple Distinguished Program	130	-	-	-	130	Various	Various	11000-74981
Various	4/12/13	Wal-Mart	Miscellaneous office supplies & refreshments for visitors to the President's Office	45	-	-	-	45	Various	Various	11000-74981
Various	5/13/13	Wal-Mart	Picture Frames, miscellaneous office supplies & refreshments for visitors to the President's Office	45	-	-	-	45	Various	Various	11000-74981
5/11/13	5/30/13	Wal-Mart	Refreshments & supplies for special guests at WSCC Commencement	195	-	-	-	195	Various	Various	11000-74981
10/24/13	6/7/13	Knoxville Area Urban League	2013 Equal Opportunity Awards Gala	-	-	-	2,000	2,000	10	\$200.00	11050-74981
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$ 1,274</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,840</u>	<u>\$ 6,113</u>			

**Tennessee Board of Regents  
Summary of the Chancellor's Expenses - Unaudited  
For the Period July 1, 2012 to June 30, 2013**

Chancellor:	Supplemental Schedule	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 392,353	\$ -	\$ -	\$ -	\$ -	\$ 392,353
Travel	A	9,681	-	-	-	600	9,681
Business Meals and Hospitality	B	4,472	-	1,542	-	-	6,014
Other Expenses	C	6,618	-	-	-	-	6,618
Discretionary Allowance		-	-	-	-	-	-
Other Allowances		12,600	-	-	-	-	12,600
		<u>425,723</u>	<u>-</u>	<u>1,542</u>	<u>-</u>	<u>600</u>	<u>427,265</u>
<b>Chancellor's Office:</b>							
Salary and Benefits (4 FTE)		436,662	-	-	-	-	436,662
Travel		12,156	-	-	-	-	12,156
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		86,125	-	-	-	-	86,125
		<u>534,944</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>534,944</u>
<b>Total Expenses</b>		<u><b>\$ 960,667</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 1,542</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 600</b></u>	<u><b>\$ 962,209</b></u>

**Additional Disclosures:**

**Other Allowances** - The Chancellor is provided an administrative allowance of \$1,000 per month and a cell phone stipend of \$50 per month.

**Vehicle** - The Chancellor is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2012 was \$27,664.

**External Sources** - 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.

*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. The 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.*

**Tennessee Board of Regents**  
**Schedule A - Travel Expenses for the Chancellor - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	Chancellor's Budgetary Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation			
7/10/12	7/14/12	7/30/12	Seattle, WA	State Higher Education Executive Officers annual meeting	\$ 702	\$ 481	\$ 249	\$ 32	\$ 1,464	\$ -	\$ -	\$ 1,464	100-73205
7/25/12	7/25/12	8/24/12	Nashville	downtown meeting	-	-	-	8	8	-	-	8	100-73100
9/13/12	9/13/12	1/13/12	Washington, DC	Testify before Senate HELP Committee	759	-	-	-	759	-	-	759	100-73200
9/21/12	9/22/12	10/9/12	Cleveland	board meeting	-	81	-	-	81	-	-	81	100-73100
11/10/12	11/12/12	12/14/12	Denver, CO	National Assoc. of System Heads annual meeting	614	238	99	28	978	-	-	978	100-73200
12/3/12	12/5/12	1/9/13	San Jose, CA	Meeting with Apple Higher Education executives	488	297	193	-	977	-	-	977	100-73200
12/6/12	12/6/12	12/21/12	Nashville	downtown meeting	-	-	-	10	10	-	-	10	100-73100
12/13/12	12/14/12		New Orleans, LA	3rd Annual Convening of the Alliance States - Complete College America	-	-	-	-	-	-	(a)	-	
2/21/13	2/21/13	2/22/13	Nashville	downtown meeting	-	-	-	10	10	-	-	10	100-73100
4/18/13	4/18/13		Atlanta, GA	MOOCs workshop at University System of Georgia offices	-	-	-	-	-	-	(b)	-	
4/20/13	4/21/13	5/3/13	San Francisco, CA	National Assoc. of System Heads board meeting	565	299	107	14	984	-	-	984	100-73200
4/23/13	4/24/13		Austin, TX	Education Commission of the States Blueprint College Readiness meeting	-	-	-	-	-	-	600 (c)	600	
5/1/13	5/1/13	6/5/13	Indianapolis, IN	meeting with Lumina and CCA staff	2,468	-	-	-	2,468	-	-	2,468	100-73200
6/11/13	6/11/13	7/20/13	Memphis	retirement reception for UOM president	331	-	-	-	331	-	-	331	100-73100
6/20/13	6/21/13	7/20/13	Morristown	board meeting	1,610	-	-	-	1,610	-	-	1,610	100-73100
<b>Total Travel Expenses for the Chancellor</b>					<b>\$ 7,536</b>	<b>\$ 1,396</b>	<b>\$ 647</b>	<b>\$ 102</b>	<b>\$ 9,681</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ 10,281</b>	

- (a) Travel expenses were paid directly by Complete College America. Amounts are not available.  
(b) No expenses incurred. Flew with UT President on UT plane. Workshop sponsored by Lumina Foundation.  
(c) ECS paid travel expenses of \$600.

**Tennessee Board of Regents**  
**Schedule B - Business Meals & Hospitality Expenses for the Chancellor - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Event Date	Date Paid	Payee	Description of Event	Chancellor's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
7/18/12	10/4/12	Sodexo	Meeting with Senator and staff re: Senate hearing on TSU	\$ 39	\$ -	\$ -	\$ -	\$ 39	5	\$ 7.74	100-74550
8/21/12	9/17/12	Sodexo	Presidents' meeting	177	-	-	-	177	42	4.20	100-74550
8/28/12	9/17/12	Sodexo	New president orientation - TTU	55	-	-	-	55	12	4.58	100-74550
10/19/12	12/5/12	Sodexo	Lunch and breaks for TSU Presidential Search Advisory Committee meeting	563	-	-	-	563	27	20.85	100-74550
10/22/12	12/5/12	Sodexo	Breakfast for visitors from MIT Group of Institutes - India	59	-	-	-	59	5	11.88	100-74550
11/7/12	12/17/12	Sodexo	Lunch meeting re: CSTCC's four-year degree proposal	339	-	-	-	339	26	13.05	100-74550
11/7/12	12/17/12	Sodexo	Presidents' meeting	212	-	-	-	212	33	6.42	100-74550
11/27/12	12/24/12	Sodexo	Lunch with new TSU president and family	137	-	-	-	137	6	22.88	100-74550
1/9/13	1/25/13	Sodexo	New president orientation - RSCC	55	-	-	-	55	12	4.58	100-74550
1/28/13	2/18/13	Sodexo	Academic Affairs Review/Study Committee	204	-	-	-	204	11	18.51	100-74550
2/5/13	2/18/13	Sodexo	Presidents' meeting	181	-	-	-	181	34	5.34	100-74550
2/19/13	2/15/13	Sunset Grill	Maxine Smith Fellows opening reception	-	-	1,542	-	1,542	(a) 40	38.55	700-74550
3/6/13	4/18/13	Sodexo	New president orientation - TSU	47	-	-	-	47	12	3.91	100-74550
4/12/13	5/8/13	Sodexo	Workforce meeting with Nashville Chamber of Commerce	33	-	-	-	33	15	2.20	100-74550
4/26/13	5/24/13	Sodexo	Learning support workshop	1,347	-	-	-	1,347	106	12.71	100-74550
5/6/13	5/24/13	Sodexo	Search committee meeting for VC for Academic Affairs	296	-	-	-	296	13	22.80	100-74550
5/14,15	6/7/13	Sodexo	Breakfast, lunch, and dinner for VC for Academic Affairs interviews	460	-	-	-	460	14	32.85	100-74550
5/21/13	6/20/13	Sodexo	Presidents' meeting	226	-	-	-	226	34	6.64	100-74550
6/18,19	7/1/13	Sodexo	Interviews with finalists for VC for Academic Affairs	42	-	-	-	42	16	2.62	100-74550
<b>Total Business Meals and Hospitality Expenses for the Chancellor</b>				<b>\$ 4,472</b>	<b>\$ -</b>	<b>\$ 1,542</b>	<b>\$ -</b>	<b>\$ 6,014</b>			

(a) Chancellor did not host the reception, but he did attend. The expense is reported here because the invitations may have given the appearance that he was the host.

**Tennessee Board of Regents**  
**Schedule C - Other Expenses for the Chancellor - Unaudited**  
**For the Period July 1, 2012 to June 30, 2013**

Date Paid	Payee	Description	Chancellor's Budgetary Accounts		Other Accounts		Total
			Institutional	Foundation	Institutional	Foundation	
5/14/13	Contract Furniture Alliance	Furniture for office reception area	\$ 6,618	\$ -	\$ -	\$ -	\$ 6,618
<b>Total Other Operating Expenses for the Chancellor</b>			<b>\$ 6,618</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,618</b>

**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 19, 2013

**AGENDA ITEM:** **Review of Foundation Policies and Procedures**

**PRESENTER:** Tammy Gourley

**ACTION REQUIRED:** Informational Report

**STAFF’S RECOMMENDATION:** Accept Report

---

**BACKGROUND INFORMATION:**

Policies and procedures of each TBR Foundation were analyzed in an effort to provide the Audit Committee with information specifically related to the adequacy of these policies and procedures.

Analysis

The analysis focused on four major areas: Investments, Purchasing/Disbursements, Fundraising/Acceptance of Gifts, and Endowments. The table below shows the percentage of Foundations with policies in these major areas as follows:

<b>Type of Policy</b>	<b>Universities</b>	<b>Community Colleges</b>
Investments	83%	77%
Purchasing/Disbursements	17%	23%
Fundraising/Acceptance of Gifts	67%	38%
Endowments	33%	23%

In addition to the analysis above, SWIA identified some foundation policies and procedures as potential best practice benchmarks for other foundations.

- Tennessee State University Foundation’s Policies and Procedures Manual includes guidance on specific disbursements such as Special Events and

Fundraisers, Business Luncheons and Receptions, and Travel Expense Reimbursements. It also includes guidance on Contracts.

- Tennessee State University, University of Memphis and Southwest Tennessee Community College have adequate procedures that included guidance, in varying detail, on establishing, managing, classifying, and disbursing endowment funds. Additionally, Roane State Community College and Northeast State Community College also have general guidance on endowments, such as descriptions of classifications and/or criteria for the establishment of an endowment.
- East Tennessee State University Foundation's Policies and Procedure Manual includes specific guidance for Athletic Fundraising, as well as guidance for Endowments established with the Foundation.

Conversely, several foundations had limited guidance available. For example, two universities and three community colleges have only an Investment policy.

### Conclusion

Well documented and clearly written policies and procedures are the bedrock of a quality internal control structure. Policies and procedures are a vehicle for boards and management to set expectations for the foundation's operations and to inform employees of these expectations.

Although some foundations have a robust set of policies and procedures, some foundations do not. Considering the mission of the foundations, at a minimum, policies and procedures should include guidance for fundraising/receipting, investments, disbursements, and endowments. Although the foundations are separate legal entities, most are staffed by TBR institutional employees. Therefore, it is imperative that our employees have the sound and documented guidance they need to fulfill the expectation of each foundation's board.

As a result of this review, we will recommend to the presidents, advancement officers and business officers that each TBR institution encourage each foundation to review their current set of policies and procedures to ensure adequacy in content and coverage.

**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 19, 2013

**AGENDA ITEM:** **Review of Salaries for System Auditors**

**PRESENTER:** Tammy Birchett

**ACTION REQUIRED:** Informational Report

**STAFF'S RECOMMENDATION:** Accept Report

---

**BACKGROUND INFORMATION:**

In accordance with the Audit Committee Charter, salaries for system auditors are presented on the attached documents for review by the Committee. The salaries were in effect at October 1, 2013 for Fiscal Year 2014. The first page is a summary of the internal audit positions and average salaries by type of institution. The second page is a listing of the salaries, professional experience and professional certifications by institution and individual.

Since last year, the following schools have had changes at the director level:

ChSCC – The director position was filled November 19, 2012.

CoSCC / MSCC – These community colleges plan to share a director position, but it is vacant at this time.

DSCC – The director position has been vacant since July 5, 2013.

NaSCC – The director position was filled August 1, 2013.

STCC – The director position has been vacant since April 30, 2013.

In addition, UOM filled two vacant positions and TBR filled two vacant positions.

For informational purposes, budget information for each audit office has been included this year.

**Tennessee Board of Regents  
Internal Auditor Salaries - Summary Data  
For the Fiscal Year Ended June 30, 2014**

<b>Positions</b>	<b>Number of Positions</b>	<b>Average Salary</b>	<b>Salary Range</b>
University Directors	6	\$ 84,977	\$76,936 - \$101,801
University Assistant Directors	5	\$ 54,974	\$52,298 - \$62,488
University Auditors	7	\$ 48,111	\$38,884 - \$62,000
<b>Total University</b>	<u>18</u>		
Community College Directors*	8	\$ 60,847	\$45,590 - \$72,826
Community College Auditors (Part-time)	1	\$ 24,949	N/A
<b>Total Community College</b>	<u>9</u>		
System-wide Director	1	\$ 111,447	N/A
System-wide Assistant Director	1	\$ 82,621	N/A
System Office Auditors	3	\$ 71,554	\$68,502 - \$73,080
<b>Total System-wide Office</b>	<u>5</u>		
<b>Total Filled Positions</b>	32	\$ 63,811	\$38,884 - \$111,447
<b>Vacant Positions *</b>	<u>3</u>		
<b>All Positions</b>	<u>35</u>		

**Notes**

\* Vacancies include three community college directors at the following campuses:  
Columbia State/Motlow State - Contracts with MTSU for internal audit services  
but is seeking to fill a shared position.  
Dyersburg State  
Southwest Tennessee

**Tennessee Board of Regents**  
**Internal Auditor Salaries and Experience as of October 1, 2013**  
**For the Fiscal Year Ended June 30, 2014**

Name	Institution	Title	FY 2014 Salary	Professional Certifications	Years of Professional Experience	Years of TBR Experience	
J. Struckmeyer	APSU	Director of Internal Audit	\$ 76,936	CPA	19	12.5	
B. Chancellor	APSU	Internal Auditor	\$ 48,599	None	19	14.5	
R. Lewis	ETSU	Director of Internal Audit	\$ 81,450	CPA	18	15	
C. Hyder	ETSU	Assistant Director	\$ 52,298	CIA	16	11	
M. Burge	ETSU	Senior Internal Auditor	\$ 41,152	None	7	2	
R. Scheuch	ETSU	Information Systems Auditor	\$ 48,865	CISSP	21	6	
B. Burkhardt	MTSU	Director of Audit and Consulting Services	\$ 80,615	CPA	31	27	
D. Snodgrass	MTSU	Assistant Director	\$ 57,807	CPA	30	26	
C. Ray	MTSU	Internal Auditor 1	\$ 41,495	None	13	5	
O. Snyder	MTSU	Internal Auditor 1	\$ 38,884	CPA	8	5	
M. Batson	TSU	Director of Internal Audit	\$ 77,900	CPA	26	18	
N. Trobaugh	TSU	Assistant Director	\$ 62,488	CFE, CGFM	45	36	
D. Metts	TTU	Director of Internal Audit	\$ 91,157	CPA	34	30	
G. Ligon	TTU	Assistant Director	\$ 53,680	None	29.5	29.5	
B. Morgan	UOM	Director of Internal Audit	\$ 101,801	CPA, CIA, CFE	30	2.5	
V. Deaton	UOM	Senior Internal Auditor	\$ 62,000	CISA, CFE	15	<1	
J. Pierce	UOM	Information Systems Auditor II	\$ 59,378	CISA, CRISC	4	2.5	
P. Gogonelis	UOM	Financial and Compliance Auditor	\$ 45,000	CGAP	4	<1	
K. Clingan	ChSCC	Director of Internal Audit	\$ 65,975	CIA, CFSA, CIDA	22	<1	
J. Weidner	ChSCC	Specialist - Internal Audit	\$ 24,949	CPA, CFE, CGMA	38	<1	
A. Bishop	CISCC	Director of Internal Audit	\$ 45,590	CPA, CGFM	24.5	18.5	
Vacant	CoSCC	<i>MTSU auditors conduct required audits by contract.</i>					
Vacant	DSCC	<i>Director of Internal Audit</i>					
A. Brown	JSCC	Director of Internal Audit	\$ 56,150	CPA	27	27	
Vacant	MSCC	<i>MTSU auditors conduct required audits by contract.</i>					
P. Feller	NaSCC	Director of Internal Audit	\$ 66,800	CPA, CIA, CFE	20	14	
S. Lewis	NeSCC	Director of Internal Audit	\$ 71,050	CPA	17.5	1	
S. Walker	PSCC	Director of Internal Audit	\$ 64,000	CPA, CGFM	27	23	
A. Benson	RSCC	Director of Internal Audit	\$ 56,522	CPA, CFE	19.5	8.5	
Vacant	STCC	<i>Director of Internal Audit</i>					
N. Batson	VSCC	Director of Internal Audit	\$ 58,914	CPA	23	21	
M. Ortlieb	WSCC	Director of Internal Audit	\$ 72,826	CPA	41	1.5	
T. Birchett	TBR	Director of System-wide Internal Audit	\$ 111,447	CPA	32	9	
B. Clements	TBR	Assistant Director	\$ 82,621	CIA, CFE	16	7	
L. Ciprich	TBR	Investigative Auditor IV	\$ 73,080	CIA, CFS	24	< 1	
H. Vose	TBR	Internal Auditor IV - TCATs	\$ 68,502	CIA, CFE	17	5	
J. Sorrell	TBR	Information Systems Auditor IV	\$ 73,080	CISA	35	< 1	

**Notes:**

\* Vacancies include three community college directors at the following campuses:  
Columbia State/Motlow State - Contracts with MTSU for internal audit services  
but is seeking to fill a shared position.  
Dyersburg State  
Southwest Tennessee

**Certifications:**

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

**Tennessee Board of Regents**  
**Internal Audit Travel and Operating Budgets**  
**For the Fiscal Year Ended June 30, 2014**

Institution	Auditors	Travel Budget per Auditor	Operating Budget per Auditor	Total Travel Budget	Total Operating Budget
APSU	2	\$ 1,000	\$ 800	\$ 2,000	\$ 1,600
ETSU	4	\$ 688	\$ 2,198	\$ 2,750	\$ 8,790
MTSU	4	\$ 1,875	\$ 3,896	\$ 7,500	\$ 15,583
TSU	2	\$ 1,145	\$ 1,200	\$ 2,290	\$ 2,400
TTU	2	\$ 3,325	\$ 2,525	\$ 6,650	\$ 5,050
UOM	4	\$ 1,625	\$ 2,543	\$ 6,500	\$ 10,173
<b>Average per Auditor</b>		<b>\$ 1,538</b>	<b>\$ 2,422</b>		

Institution	Auditors	Travel Budget per Auditor	Operating Budget per Auditor	Total Travel Budget	Total Operating Budget
ChSCC	1.5	\$ 2,725	\$ 967	\$ 2,725	\$ 1,450
CISCC	1	\$ 1,600	\$ 1,800	\$ 1,600	\$ 1,800
JSCC	1	\$ 3,000	\$ 1,100	\$ 3,000	\$ 1,100
NaSCC	1	\$ 500	\$ 2,000	\$ 500	\$ 2,000
NeSCC	1	\$ 1,000	\$ 4,250	\$ 1,000	\$ 4,250
PSCC	1	\$ 2,500	\$ 2,080	\$ 2,500	\$ 2,080
RSCC	1	\$ 1,920	\$ 1,470	\$ 1,920	\$ 1,470
VSCC	1	\$ 1,675	\$ 1,215	\$ 1,675	\$ 1,215
WSCC	1	\$ 1,250	\$ 947	\$ 1,250	\$ 947
<b>Average per Auditor</b>		<b>\$ 1,702</b>	<b>\$ 1,717</b>		

Institution	Auditors	Travel Budget per Auditor	Operating Budget per Auditor	Total Travel Budget	Total Operating Budget
TBR - SWIA (Note 3)	4	\$ 5,300	\$ 8,050	\$ 21,200	\$ 32,200
TCAT	1	\$ 10,000	\$ 6,800	\$ 10,000	\$ 6,800

Note 1: CoSCC and MSCC currently contract with MTSU for audit services. STCC and DSCC have vacant internal audit positions. Therefore these were excluded from this analysis.

Note 2: Operating budgets generally consist of expenses such as printing, office supplies, computers, network connections and professional memberships.

Note 3 - In addition to general operating expenses, the operating budget for TBR SWIA covers the cost of the annual Internal Audit Training Retreat and the external Quality Assurance Review (QAR) required by IIA every 5 years. The training retreat provides 16 hours of certified professional education hours to all internal audit staff that attends. SWIA covers the cost of training, lodging and meals; attendees only incur transportation expenses. An external QAR was completed in 2013 and is scheduled again in 2018.

**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 19, 2013

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

**PRESENTER:** Tammy Birchett

**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. Salaries in effect at October 1, 2013, for Fiscal Year 2014, for system office audit staff are presented on the attached document for review and approval.

The following staffing changes occurred with system office staff during the year:

Investigative Auditor IV – Position filled July 8, 2013; it had been vacant since February 15, 2013.

Information Systems Auditor IV – Position filled June 17, 2013.

**Tennessee Board of Regents**  
**Office of System-wide Internal Audit Salaries as of October 1, 2013**  
**For the Fiscal Year Ended June 30, 2014**

Name	Title	FY 2014 Salary	Professional Certifications	Will meet continuing education requirements for the year?	Years of Professional Experience	Years of TBR Experience
T. Birchett	Director of System-wide Internal Audit	\$ 111,447	CPA	Yes	32	9
B. Clements	Assistant Director	\$ 82,621	CIA, CFE	Yes	16	7
L. Ciprich	Investigative Auditor IV	\$ 73,080	CIA, CFS	Yes	24	< 1
H. Vose	Internal Auditor IV - TCATs	\$ 68,502	CIA, CFE	Yes	17	5
J. Sorrell	Information Systems Auditor IV	\$ 73,080	CISA	Yes	35	< 1

**Certifications:**

CPA - Certified Public Accountant  
CIA - Certified Internal Auditor (IIA)  
CFE - Certified Fraud Examiner (ACFE)  
CISA - Certified Information Systems Auditor (IIA)  
CFS - Certified Fraud Specialist

**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 19, 2013

**AGENDA ITEM:** **Review of Revisions to Fiscal Year 2014  
Audit Plans**

**PRESENTER:** Tammy Gourley

**ACTION REQUIRED:** Voice Vote

**STAFF'S RECOMMENDATION:** Approval

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**BACKGROUND INFORMATION:**

The Office of Internal Audit at each campus prepares an annual Audit Plan at the beginning of each fiscal year. The plan is based upon the hours available to perform audits and includes required audits, risk-based audits, special requests, special projects and known investigations. During the year, changes in staffing and audit priorities may result in alterations to the plan. Attached is a summary of the revised Audit Plans for those institutions that have requested changes for fiscal year 2014.

NOTE: Due to vacancies in the internal audit departments, revised audit plans for Dyersburg State Community College and Southwest Tennessee Community College were not submitted. Additionally, the recently hired Director of Internal Audit at Nashville State Community College has recently submitted an audit plan, therefore a revised audit plan was not deemed necessary.

**Austin Peay State University**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously	Current	Cumulative	Change in Budget		Actual Hours	Cumulative	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
				Reported Budget Hours	Budget Hours	Budget Hours	Percentage	Hours		Actual Hours	Percentage	Hours		
Required by TBR	R	SS	Funding Formula-Progression (2012 Data) <sup>1</sup>	200	200	200	0%	-	5	5	-98%	-195	January 2014	I
Required by TBR	R	SS	Funding Formula-Completion (2013 Data) <sup>1</sup>	200	200	400	0%	-	5	10	-98%	-195	June 2014	I
Required by Athletic Affiliate	R	AT	OVC Special Asst/Stud Athlete Opp Funds	125	125	525	0%	-	105	115	-16%	-20	August 2013	C
Required by State Audit	R	FM	Cash Counts & Inventories <sup>2</sup>	75	75	600	0%	-	10	125	-87%	-65	June 2014	I
Required by State Audit	F	FM	State Audit Follow-Up <sup>1</sup>	100	100	700	0%	-	5	130	-95%	-95	February 2014	I
Required by TBR	M	SS	Risk Assessment	150	150	850	0%	-		130	-100%	-150	May 2014	S
Required by IIA	P	IS	Quality Assessment Review	50	50	900	0%	-	65	195	30%	15	August 2013	C
Investigation	I	IA	Investigation 14-01	50	50	950	0%	-	40	235	-20%	-10	July 2013	C
Investigation	I	IS	Unscheduled Investigations	200	200	1150	0%	-		235	-100%	-200	TBD	S
Special Request	S	AX	Higher Education Act Compliance	300	300	1450	0%	-		235	-100%	-300	March 2014	S
Special Request	S	FM	UBIT and Sales Tax reporting	200	200	1650	0%	-		235	-100%	-200	February 2014	I
Ongoing	P	FM	Procurement Card-Review <sup>3</sup>	150	150	1800	0%	-	90	325	-40%	-60	Ongoing	I
Ongoing	P	FM	Travel Claim Review-Ongoing <sup>3</sup>	300	300	2100	0%	-	130	455	-57%	-170	Ongoing	I
Carryforward	S	AT	Review of Athletic GIK <sup>4</sup>	50	50	2150	0%	-	110	565	120%	60	August 2013	C
Carryforward	S	FM	Review of Equity Calculation <sup>4</sup>	50	50	2200	0%	-	75	640	50%	25	August 2013	C
Consulting	C	IS	General Consultation <sup>5</sup>	250	250	2450	0%	-	85	725	-66%	-165	June 2014	I
1	A	PP	Emergency Preparedness	150	150	2600	0%	-	0	725	-100%	-150	June 2014	S

Estimate-Hours Available For Audits = 2485 (2 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**

- C - Completed
- I - In Progress
- S - Scheduled, not Started
- R - Removed

**Footnotes:**

- <sup>1</sup> Audits in planning stages
- <sup>2</sup> Hours represent previous fiscal year work
- <sup>3</sup> Audits in Progress
- <sup>4</sup> Additional hours required to complete
- <sup>5</sup> Budgeted hours represent multiple engagements

**East Tennessee State University**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously Reported	Current	Cumulative	Change in Budget		Actual Hours	Cumulative	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
				Budget Hours	Budget Hours	Budget Hours	Percentage	Hours		Actual Hours	Percentage	Hours		
Required by State Law	R	FM	President's Expenses (MTSU)	175	175	175	0%	-	131	131	-25%	-44	October 2013	C
Required by TBR	R	SS	Funding Formula-Progression (2012 Data)	200	200	375	0%	-	0	131	-100%	-200	December 2013	S
Required by TBR	R	SS	Funding Formula-Completion (2013 Data)	200	200	575	0%	-	0	131	-100%	-200	June 2014	S
Required by State Audit	R	FM	Cash Counts	40	40	615	0%	-	0	131	-100%	-40	June 2014	S
Required by CPB	R	FM	WETS-FM	250	250	865	0%	-	27	158	-89%	-224	December 2013	I
Required by Bank	R	IT	NACHA Web Transactions Data Security	125	125	990	0%	-	0	158	-100%	-125	May 2014	S
Required by State Audit	F	FM	State Audit Follow-Up	20	20	1010	0%	-	0	158	-100%	-20	April 2014	S
	F	AD	Follow-Up Advancement Services/BASA	100	100	1110	0%	-	0	158	-100%	-100	January 2014	S
	F	IA	Follow-Up University School Student Accounts	100	100	1210	0%	-	0	158	-100%	-100	June 2014	S
	F	AX	Follow-Up Center for Physical Activity	100	100	1310	0%	-	27	184	-74%	-74	August 2013	C
	F	IA	Follow-Up Internal Medicine	75	75	1385	0%	-	57	241	-24%	-18	January 2014	I
	M	FM	Risk Assessment	40	40	1425	0%	-	0	241	-100%	-40	May 2014	S
	P	IS	Quality Assessment Review	100	100	1525	0%	-	44	285	-56%	-56	August 2013	C
Brought forward	I	IA	Investigation 12-04	20	20	1545	0%	-	0	285	-100%	-20	December 2013	I
Brought forward	I	IA	Investigation 12-06	100	100	1645	0%	-	71	356	-30%	-30	December 2013	I
Brought forward	I	IA	Investigation 13-01	40	40	1685	0%	-	29	385	-28%	-11	August 2013	C
Brought forward	I	IA	Investigation 13-02	100	100	1785	0%	-	14	398	-87%	-87	August 2013	C
Brought forward	I	IA	Investigation 13-03	120	120	1905	0%	-	130	528	8%	10	November 2013	I
Added - Investigation	I	FM	Investigation 14-01	0	300	2205	-100%	300	248	775	-18%	-53	November 2013	I
Brought forward	S	AT	Athletics Gift-In-Kind	200	200	2405	0%	-	201	976	1%	1	August 2013	C
Brought forward	S	AT	NCAA Compliance	250	250	2655	0%	-	7	983	-97%	-243	December 2013	I
Brought forward	S	FM	Procard	250	250	2905	0%	-	226	1209	-10%	-24	December 2013	I
Brought forward	S	FM	University School Student Activity Acct	0	10	2915	-100%	10	8	1217	-25%	-3	July 2013	C
	P	IA	Assistance with TBR Auditors	0	0	2915	0%	-	16	1233	100%	16	Ongoing	I
	P	IT	PCI Compliance	125	125	3040	0%	-	17	1250	-86%	-108	Ongoing	S
	P	IT	Security Awareness	200	200	3240	0%	-	68	1318	-66%	-132	Ongoing	I
	C	IS	General Consultation	150	150	3390	0%	-	74	1391	-51%	-77	Ongoing	I
1T	A	IS	Natural History Museum	250	250	3640	0%	-	16	1407	-94%	-234	June 2014	I
1T	A	FM	Travel	250	250	3890	0%	-	7	1414	-97%	-244	After June 2014	I
2T	A	SS	Financial Aid Administration	400	400	4290	0%	-	0	1414	-100%	-400	After June 2014	S
1T (IT)	A	IT	Handheld Devices	225	225	4515	0%	-	77	1491	-66%	-148	January 2014	S
1T (IT)	A	IT	IT Governance	300	300	4815	0%	-	130	1621	-57%	-170	November 2013	S
2 (IT)	A	IT	Disaster Recovery Plan	225	225	5040	0%	-	0	1621	-100%	-225	May 2014	S
2T	A	FM	Payroll (FN 1)	225	0	5040	100%	(225)	0	1621	100%	0		R

Estimate-Hours Available For Audits = 4835 (4 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	

FN 1 - This risk based audit was removed from the audit plan due to the addition of an unexpected investigation (14-01.)

**Middle Tennessee State University**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously Reported	Current	Cumulative	Change in Budget		Actual Hours	Cumulative	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
				Budget Hours	Budget Hours	Budget Hours	Percentage	Hours		Actual Hours	Percentage	Hours		
Required by State Audit	R	FM	Cash Counts	70	70	70	0%	-	53	53	-24%	-17	June 2014	I
Required by State Audit	R	FM	Year-End Inventories	350	350	420	0%	-	187	240	-47%	-163	October 3, 2013	C
Brought Forward/Required by TBR	R	SS	Funding Formula-Progression 2012 Data	200	200	620	0%	-	0	240	-100%	-200	December 2013	S
Required by TBR	R	SS	Funding Formula-Completion 2013 Data	200	200	820	0%	-	0	240	-100%	-200	June 2014	S
Brought forward	P	IS	Quality Assessment Review	80	80	900	0%	-	71	311	-11%	-9	October 9, 2013	C
Required by TBR	M	IS	Risk Assessment	50	50	950	0%	-	0	311	-100%	-50	May 2014	S
	F	FM	State Audit Follow-Up or Assistance	50	50	1000	0%	-	1	312	-98%	-49	June 2014	S
Required by NCAA	R	AT	Football Attendance Fall 2013	250	250	1250	0%	-	50	362	-80%	-200	February 2014	I
Management Request	P	FM	Special Reviews (Cash Shortage Reviews)	50	50	1300	0%	-	0	362	-100%	-50	June 2014	S
Consulting	C	FM	Assisting with President's Expense Audit	50	50	1350	0%	-	30	392	-40%	-20	June 2014	I
Consulting	C	IS	Research, Fraud Presentation, Etc.	100	100	1450	0%	-	58	450	-42%	-42	June 2014	I
Special Request	S	IS	Unscheduled Reviews & Investigations	300	300	1750	0%	-	0	450	-100%	-300	TBD	S
Brought forward	I	SS	Investigation L12-04 (1)	50	150	1900	200%	100	127	577	-15%	-23	September 2013	I
Brought forward	S	AT	Athletic Gift-in-Kind (2)	200	550	2450	175%	350	487	1064	-11%	-63	August 2013	I
Brought forward	I	IA	Investigation L13-01	50	50	2500	0%	-	0	1064	-100%	-50	September 2013	I
Brought forward	I	IA	Investigation L13-02 (3)	100	300	2800	200%	200	273	1337	-9%	-27	October 2013	I
Brought forward	I	IS	Investigation L13-03	120	120	2920	0%	-	0	1337	-100%	-120	November 2013	I
Brought forward	I	PP	Investigation L13-04	150	150	3070	0%	-	0	1337	-100%	-150	November 2013	I
Follow-up	F	IT	Follow-up: Classroom Technology Review	60	60	3130	0%	-	2	1339	-97%	-58	September 2013	S
Follow-up	F	IA	Follow-up: Dance Program Review	60	60	3190	0%	-	0	1339	-100%	-60	January 2014	S
Follow-up	F	FM	Follow-up: Procurement Card Review	40	40	3230	0%	-	0	1339	-100%	-40	March 2014	S
1	A	AT	Athletic Concessions Revenue	220	220	3450	0%	-	0	1339	-100%	-220	February 2014	S
2	A	FM	Rental Property Management	220	220	3670	0%	-	0	1339	-100%	-220	March 2014	S
3T	A	FM	Food Service Commissions	220	220	3890	0%	-	0	1339	-100%	-220	April 2014	S
3T	A	AT	Athletic Camps and Clinics	220	220	4110	0%	-	0	1339	-100%	-220	May 2014	S
3T	A	AT	Athletics (Eligibility)	200	200	4310	0%	-	0	1339	-100%	-200	June 2014	S
4T	A	RS	Research Sponsored Programs	200	200	4510	0%	-	0	1339	-100%	-200	June 2014	S

Estimate-Hours Available For Audits = 3828 (4 audit staff). Cumulative Budget Hours not adjusted because available audit hours may increase if contract audit hours are not used for audit work with CoSCC and MSCC.

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**

C - Completed  
I - In Progress  
S - Scheduled, not Started  
R - Removed

**Footnotes:**

- (1) Budget Hours increased to address additional work requested about one of the allegations.
- (2) Budget Hours increased to address problems found with contract monitoring and trade revenues.
- (3) Budget Hours increased to complete needed interviews of personnel.

**Tennessee State University**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2014**

Current Rank	Type	Area	Audit	Previously	Current	Cumulative	Change in Budget		Actual Hours	Cumulative	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
				Reported Budget Hours	Budget Hours	Budget Hours	Percentage	Hours		Actual Hours	Percentage	Hours		
Required by State Law	R	FM	President's Expenses	120	120	120	0%	-	125	125	4%	5	October 2013	C
Required by TBR	R	SS	Funding Formula-Progression (2012 Data)	125	125	245	0%	-	0	125	-100%	-125	December 2013	S
Required by TBR	R	SS	Funding Formula-Completion (2013 Data)	125	125	370	0%	-	0	125	-100%	-125	June 2014	S
Required by Athletic Affiliate	R	AT	NCAA Special Assistance Fund	125	125	495	0%	-	125	250	0%	0	September 2013	C
Required by State Audit	R	FM	Cash Counts	25	25	520	0%	-	0	250	-100%	-25	June 2014	S
Required by State Audit	F	FM	State Audit Follow-Up	175	175	695	0%	-	170	420	-3%	-5	November 2013	C
	M	SS	Risk Assessment-Institutional Support	30	30	725	0%	-	0	420	-100%	-30	May 2014	S
	M	FM	Risk Assessment- Instruction	30	30	755	0%	-	0	420	-100%	-30	May 2014	S
	M	IS	Risk Assessment- Information Technology	30	30	785	0%	-	0	420	-100%	-30	May 2014	S
Required by TBR	P	IS	Athletic Gift-in-kind	150	150	935	0%	-	50	470	-67%	-100	October 2013	C
Carry Forward	I	IA	Investigation 13-1008 (1)	100	100	1035	0%	-	125	595	25%	25	July 2013	C
Carry Forward	I	IS	Investigation 12-1010	20	20	1055	0%	-	0	595	-100%	-20	September 2013	I
Carry Forward	S	AX	Investigation 13-1003	20	20	1075	0%	-	0	595	-100%	-20	October 2013	I
Carry Forward	C	IS	Investigation 13-1006	20	20	1095	0%	-	0	595	-100%	-20	October 2013	I
	A	FM	Quality Assessment Review	40	40	1135	0%	-	35	630	-13%	-5	August 2013	C
	A	AD	Unscheduled Investigations	300	300	1435	0%	-	0	630	-100%	-300	June 2014	S
Special Request	A	IT	Ticket Office	175	175	1610	0%	-	0	630	-100%	-175	February 2014	S
Follow-up	A	IT	Follow-up Investigation 13-1008	75	75	1685	0%	-	25	655	-67%	-50	March 2014	I
Consultation	A	AT	General Consultation	300	300	1985	0%	-	75	730	-75%	-225	June 2014	I
1	A	RS	Human Resources	225	225	2210	0%	-	120	850	-47%	-105	October 2013	I
2	A	IS	Evidence Room	150	150	2360	0%	-	0	850	-100%	-150	December 2013	S
3	A	FM	Information Technology	225	225	2585	0%	-	0	850	-100%	-225	April 2014	S

Estimate-Hours Available For Audits = 2720 (2 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**

- C - Completed
- I - In Progress
- S - Scheduled, not Started
- R - Removed

**Footnotes:**

(1) This issue was more complex than originally estimated, and included unplanned consultation with State Audit.

**Tennessee Tech University  
Internal Audit Plan  
Fiscal Year Ended June 30, 2014  
Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously Reported Budget	Current Budget Hours	Cumulative Budget Hours	Change in Budget		Actual Hours	Cumulative Actual Hours	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
							Percentage	Hours			Percentage	Hours		
Required by State Audit	R	FM	Inventory Observations (1)	100	100	100	0%	-	21	21	-79%	-79	August 2013	C
Required by TBR	R	SS	Funding Formula-Progression (2012 Data) (2)	150	200	300	33%	50	64	85	-68%	-136.5	December 2013	I
Required by TBR	R	SS	Funding Formula-Completion (2013 Data)	120	120	420	0%	-	0	85	-100%	-120	June 2014	S
Required by OVC	R	AT	Student Assistance Fund (3)	80	80	500	0%	-	44	129	-45%	-36	August 2013	C
Required by TBR	P	IS	Quality Assessment Review (4)	75	75	575	0%	-	32	160	-58%	-43.5	August 2013	I
Required by TBR	F	FM	State Audit Follow-Up (5)	45	45	620	0%	-	15	175	-67%	-30	December 2013	I
Required by TBR	R	AT	Athletic Gift in Kind	100	100	720	0%	-	96	271	-4%	-3.6	October 2013	C
Required by TBR	M	FM	Risk Assessment-Financial Management	35	35	755	0%	-	0	271	-100%	-35	May 2014	S
Required by TBR	M	PP	Risk Assessment-Physical Plant	25	25	780	0%	-	0	271	-100%	-25	May 2014	S
Required by TBR	M	IS	Risk Assessment-Enterprise-wide	40	40	820	0%	-	0	271	-100%	-40	May 2014	S
Required by TBR	M	AT	Risk Assessment-Athletics (4)	25	25	845	0%	-	15	286	-42%	-10.5	May 2014	I
	I	AD	Investigation 13-15 (4)	100	100	945	0%	-	29	315	-71%	-71	December 2013	I
	I	PP	Investigation 13-17 (6)	20	20	965	0%	-	7	321	-68%	-13.5	October 2013	C
	I	IS	Unscheduled Investigations (4)	400	400	1365	0%	-	8	329	-98%	-392.5	June 2014	I
	C	IS	General Consultation	50	50	1415	0%	-	0	329	-100%	-50	June 2014	S
	P	FM	Procurement Card Reviews (4)(7)	190	190	1605	0%	-	35	364	-82%	-155	June 2014	I
	P	RS	Sponsored Program Review	100	100	1705	0%	-	0	364	-100%	-100	May 2014	S
	S	IT	Technology Access Fee (8)	150	150	1855	0%	-	117	480	-22%	-33.5	October 2013	C
	S	IS	Personnel (9)	50	90	1945	80%	40	74	554	-18%	-16.5	January 2014	I
	A	FM	PCI-DSS	150	150	2095	0%	-	0	554	-100%	-150	March 2014	S
1	A	RS	Research Procedures - labs. safety (10)	250	300	2395	20%	50	31	585	-90%	-269	April 2014	I

Estimate-Hours Available For Audits = 2345 (2 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) Budget includes hours to be spent in May and June of 2014 for the 6-30-14 Inventory Observations audit. So even though the audit is completed, budgeted hours are used in the Plan Summary.
  - (2) Budget has been increased by 50 hours because the preliminary work has taken more hours than anticipated - also est. completion changed to Dec. from Aug.; Aug was a mistake.
  - (3) SAF funds were not spent in the areas that normally take the most time to audit.
  - (4) Changes necessary and/or variance because audit/review/project has begun but will not be completed until later in the fiscal year.
  - (5) Only the response collection portion of the follow-up has been completed. Est. completion changed because the state audit report was issued later than anticipated.
  - (6) Investigation was administratively closed, so an audit report was not necessary; therefore less time was needed to complete.
  - (7) Original estimated completion date was a mistake.
  - (8) Department replied quickly reducing number of required hours; this audit put before funding formula because of sample delay causing est. completion to go from Dec. to Oct.
  - (9) It has been difficult to get and coordinate responses from various departments because of their workloads causing many more hours, increased budget, and delayed est. completion.
  - (10) Preliminary work indicates that the lab safety review may be very decentralized, which will likely require a greater number of audit hours to complete.

**University of Memphis**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously	Current	Cumulative	Change in Budget		Actual Hours	Cumulative	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
				Reported Budget Hours	Budget Hours	Budget Hours	Percentage	Hours		Actual Hours	Percentage	Hours		
1	A	FM	Review of Internal Controls - Risk Assessment Footprint - Institutional Support	300	300	300	0%	-	41	41	-86%	-259	March 2014	I
1	A	FM	Review of Internal Controls - Risk Assessment Footprint - Student Enrollment Services	300	300	600	0%	-	43	84	-86%	-257	March 2014	I
1 - Carryover from FY13	A	FM	Accounts Payable Operations/Compliance	160	160	760	0%	-	114	198	-29%	-46	August 2013	C
2	A	IA	School of Nursing	400	400	1160	0%	-	0	198	-100%	-400	December 2013	S
3	A	IT	PCI Compliance - Limited Scope	300	300	1460	0%	-	0	198	-100%	-300	May 2014	S
15	A	AT	Athletics- Financial Aid Student Athletes - Books [1]	200	0	1460	(1)	(200)	0	198	(1)	0		R
4T	A	AT	Athletics- Booster Club Process [1]	0	200	1660	-100%	200	0	198	-100%	-200	May 2014	S
4T	A	AT	Athletics-Travel Expenses (Team & Employees)	200	200	1860	0%	-	0	198	-100%	-200	February 2014	S
4T	A	IT	ITD Security Policy Compliance-Laptop Encryption - Limited Scope	200	200	2060	0%	-	0	198	-100%	-200	June 2014	S
5 - Carryover from FY13	A	IT	Information Technology-Banner Security	210	210	2270	0%	-	160	358	-24%	-50	December 2013	I
6	A	AT	Athletics - Review of Internal Controls - Ticket Office	200	200	2470	0%	-	0	358	-100%	-200	April 2014	S
8	C	RS	Research-Grants Accounting - Effort Reporting (Process Review)	120	120	2590	0%	-	0	358	-100%	-120	April 2014	S
Follow-up	F	AT	Athletics-Tiger Fund Donations (Courtesy Cars, etc.)	100	100	2690	0%	-	92	450	-8%	-8	December 2013	I
Follow-up	F	RS	Research-Grants Accounting - Admin Costs (DS2 Policies)	100	100	2790	0%	-	64	514	-36%	-36	December 2013	I
Follow-up	F	FM	Payroll - Extra Compensation	100	100	2890	0%	-	0	514	-100%	-100	February 2014	S
Ongoing	P	FM	Procurement Card	350	350	3240	0%	-	121	635	-65%	-229	June 2014	I
Ongoing	P	FM	Payroll-W2 Control of Returned Addresses by Internal Audit	120	120	3360	0%	-	0	635	-100%	-120	February 2014	S
Required Bank Contract	A	IT	Information Technology-ACH (Electronic Banking Transactions)-NACHA	120	120	3480	0%	-	0	635	-100%	-120	April 2014	S
Required State Audit	R	FM	Cash Counts and Inventory Observation-State Audit for YE FY13	150	150	3630	0%	-	162	797	8%	12	August 2013	C
Required State Statute	R	FM	President's Expenses	120	120	3750	0%	-	112	909	-7%	-8	November 2013	C
Required TBR	R	SS	Funding Formula-Progression (2012 Data)	140	140	3890	0%	-	94	1003	-33%	-46	January 2014	I
Required TBR	R	SS	Funding Formula-Completion (2013 Data)	120	120	4010	0%	-	0	1003	-100%	-120	May 2014	S
Required IIA Standards	P	IS	Quality Assessment Review	40	40	4050	0%	-	30	1033	-25%	-10	August 2013	C
	M	FM	Risk Assessment-Financial Management	100	100	4150	0%	-	0	1033	-100%	-100	May 2013	S
	I	IS	Unscheduled Investigations	400	400	4550	0%	-	432	1465	8%	32		
	I	IS	Investigation Case # 001			4550				38			September 2013	C
	I	IS	Investigation Case # 002			4550				79			September 2013	C
	I	IS	Investigation Case # 003			4550				153			September 2013	C
	I	IS	Investigation Case # 004			4550				60			January 2014	I
	I	IS	Investigation Case # 005			4550				76			January 2014	I
	I	IS	Investigation Case # 006			4550				26			February 2014	I
	C	IS	General Consultation	150	150	4700	0%	-	173	1638	15%	23	June 2014	I
	C	IT	General Consultation - Information Technology	100	100	4800	0%	-	25	1663	-75%	-75	June 2014	I

Estimate-Hours Available For Audits = 4,800 (4 audit staff)(2 positions vacant at beginning of fiscal year-both filled as of 10-31-2013)

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**

- C - Completed
- I - In Progress
- S - Scheduled, not Started
- R - Removed

**Footnotes:**

[1] Athletics - Audit replaced with another audit per risk assessment feedback from Athletics Management. (Sept 2013)

**Chattanooga State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised as of October 31, 2013**

Current Rank	Type	Area	Audit	Previously	Current	Cumulative	Change in Budget		Actual	Cumulative	Actual Vs. Budget		Estimated/Actual	Current
				Reported	Budget	Budget	Percentage	Hours		Hours	Actual	Percentage		
Required by State Law	R	FM	President's Expenses (FN 3)	130	130	130	0%	-	105	105	-19%	-25	October 2013	C
Required by TBR	R	SS	Funding Formula-Progression (2012 Data FN 5)	200	200	330	0%	-	0	105	-100%	-200	December 2013	S
Required by TBR	R	SS	Funding Formula-Completion (2013 Data - FN 5))	200	200	530	0%	-	0	105	-100%	-200	June 2014	S
	F	FM	State Audit Follow-Up	20	20	550	0%	-	0	105	-100%	-20	As needed	S
	R	FM	Year End Cash Counts and Inv	40	40	590	0%	-	16	121	-60%	-24	June 2014	S
	R	IS	Risk Assessment - Review	50	50	640	0%	-	1	122	-98%	-49	May 2014	S
Management Request	S	IT	NACHA Security Audit	80	80	720	0%	-	0	122	-100%	-80	February 2014	S
	P	IA	TBR Training Committee	40	40	760	0%	-	5	127	-88%	-35	On Going	I
Consulting	C	IS	General Consultation	40	40	800	0%	-	20	147	-50%	-20	TBD	I
	I	IS	Unscheduled Investigations	50	50	850	0%	-	0	147	-100%	-50	TBD	S
IIA Standards	P	IS	Quality Assessment Review (FN 4)	60	30	880	-50%	(30)	25	172	-17%	-5	August 2013	C
IIA Standards	P	IT	IT Governance Assessment	30	30	910	0%	-	28	200	-7%	-2	August 2013	C
1	A	IT	IT Disaster Recovery Plan Audit	100	100	1010	0%	-	0	200	-100%	-100	March 2014	S
2; Carryforward - In Progress	A	AT	Athletic Eligibility and Financial Aid	240	240	1250	0%	-	0	200	-100%	-240	May 2014	S
3	A	IS	Equipment	220	220	1470	0%	-	56	256	-75%	-164	January 2014	I
Follow-Up	F	FM	Follow-up to Travel Audit	70	70	1540	0%	-	0	256	-100%	-70	March 2014	S
4T	A	AX	Food Services	140	140	1680	0%	-	38	294	-73%	-102	December 2013	I
4T	C	IS	THEC Submissions (FN 5)	0	55	1735	100%	55	11	305	-80%	-44	June 2014	I
4T	A	FM	Investments (FN 2)	90	0	1735	-100%	(90)	0	305	-100%	0	April 2014	R

Estimate-Hours Available For Audits = 1700 (1.5 audit staff - FN 1)

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**

- C - Completed
- I - In Progress
- S - Scheduled, not Started
- R - Removed

**Footnotes:**

- FN 1 - Audit hours reduced from 1800 to 1735 for Staff auditor arriving on Oct. 1.
- FN 2 - Investments audit removed due to reduction in audit hours.
- FN 3 - President's audit was given extra time in original budget for 1st time auditor, but the time was not needed.
- FN 4 - QAR budget was reduced after a better understanding of staff time needed during final phase of QAR.
- FN 5 - THEC Submissions consult added in response to recent THEC documentation review.

**Cleveland State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously	Current	Cumulative	Change in Budget		Actual	Cumulative	Actual Vs. Budget		Estimated/Actual	Current
				Reported			Budget	Percentage			Hours	Actual		
				Hours	Hours	Hours			Hours	Hours				
Required by TBR	R	SS	Funding Formula-Progression (2012 Data)	200	200	200	0%	-	0	0	-100%	-200	December 2013	S
Required by TBR	R	SS	Funding Formula-Completion (2013 Data)	200	200	400	0%	-	0	0	-100%	-200	June 2014	S
Required by State Audit	R	FM	Cash Counts	50	50	450	0%	-	0	0	-100%	-50	June 2014	S
Brought Forward	F	FM	Grant Audit Follow-Up	25	25	475	0%	-	30	30	20%	5	October 2013	C
Brought Forward	F	FM	Investigation 13-01 Follow-up	75	75	550	0%	-	0	30	-100%	-75	January 2014	S
	M	SS	Risk Assessment-Information Technology	35	35	585	0%	-	0	30	-100%	-35	May 2014	S
	M	FM	Risk Assessment-Plant Operations	35	35	620	0%	-	0	30	-100%	-35	May 2014	S
	M	IS	TTC Risk Assessment-Enterprise-wide	25	25	645	0%	-	0	30	-100%	-25	February 2014	S
IIA Standards	P	IS	Quality Assessment Review	25	25	670	0%	-	30	60	20%	5	August 2013	C
Brought forward	S	IT	Nacha Web Audit 2012	100	100	770	0%	-	50	110	-50%	-50	November 2013	I
	S	IT	Nacha Web Audit 2013	100	100	870	0%	-	0	110	-100%	-100	June 2014	S
Brought Forward	I	IA	Investigation 13-02	20	20	890	0%	-	35	145	75%	15	October 2013	C
Brought Forward	I	IA	Investigation 13-03	20	20	910	0%	-	22	167	10%	2	October 2013	C
	F	FM	Investigation 13-02 Follow-up	50	50	960	0%	-	0	167	-100%	-50	June 2014	S
	I	IS	Unscheduled Investigations	100	100	1060	0%	-	0	167	-100%	-100	TBD	S
	C	IS	General Consultation	50	50	1110	0%	-	20	187	-60%	-30	June 2014	I
1T	A	IT	Technology Access Fee	100	100	1210	0%	-	0	187	-100%	-100	March 2014	S

Estimate-Hours Available For Audits = 2720 (2 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**

- C - Completed
- I - In Progress
- S - Scheduled, not Started
- R - Removed

**Columbia State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously	Current	Cumulative	Change in Budget		Actual	Cumulative	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
				Reported Budget Hours	Budget Hours	Budget Hours	Percentage	Hours	Hours	Hours	Percentage	Hours		
Required by TBR	R	SS	Funding Formula-Progression 2012 Data	170	170	170	0%	-	0	0	-100%	-170	December 2013	S
Required by TBR	R	SS	Funding Formula-Completion 2013 Data	170	170	340	0%	-	0	0	-100%	-170	June 2014	S
Required by TBR	F	FM	State Audit Follow-Up FY 2012 & 2011	100	100	440	0%	-	96	96	-4%	-4	April 2014	I
	M	IS	CoSCC Risk Assessment	30	30	470	0%	-	0	96	-100%	-30	May 2014	S
	M	IS	Hohenwald Risk Assessment	30	30	500	0%	-	0	96	-100%	-30	February 2014	S
	M	IS	Pulaski Risk Assessment	30	30	530	0%	-	0	96	-100%	-30	February 2014	S
	C	IS	General Consultation	70	70	600	0%	-	3	99	-96%	-67	June 2014	I

Audits are performed by MTSU Office of Audit and Consulting Services through an audit services contract for a maximum of 600 hours.

- |                                    |                                     |                            |
|------------------------------------|-------------------------------------|----------------------------|
| <b>Audit Types:</b>                | <b>Functional Areas:</b>            | <b>Status</b>              |
| 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               |                            |

**Jackson State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously Reported Budget Hours	Current Budget Hours	Cumulative Budget Hours	Change in Budget		Actual Hours	Cumulative Actual Hours	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
							Percentage	Hours			Percentage	Hours		
Required	R	SS	Funding Formula - Progression (2012 Data)	150	150	150	0%	-	0	0	-100%	-150	December 2013	S
Required	R	SS	Funding Formula - Completion (2013 Data)	150	150	300	0%	-	0	0	-100%	-150	June 2014	S
Required	R	IS	President's Expense Audt - NaSCC	150	150	450	0%	-	180	180	20%	30	October 2013	C
Required	R	FM	Year-end Cash Counts	40	40	490	0%	-	3.5	183.5	-91%	-36.5	June 2014	S
Required	M	IA	JSCC Risk Assessment-Instruction	25	25	515	0%	-	0	183.5	-100%	-25	May 2014	S
Required	M	IS	JSCC Risk Assessment-Institutional Support	25	25	540	0%	-	0	183.5	-100%	-25	May 2014	S
Required	M	IS	TTC Risk Assessment-Enterprise-wide-Covington	20	20	560	0%	-	0	183.5	-100%	-20	January 2014	S
Required	M	IS	TTC Risk Assessment-Enterprise-wide-Crump	20	20	580	0%	-	0	183.5	-100%	-20	January 2014	S
Required	M	IS	TTC Risk Assessment-Enterprise-wide-Jackson	20	20	600	0%	-	0	183.5	-100%	-20	January 2014	S
Required	M	IS	TTC Risk Assessment-Enterprise-wide-McKenzie	20	20	620	0%	-	0	183.5	-100%	-20	January 2014	S
Required	M	IS	TTC Risk Assessment-Enterprise-wide-Newbern	20	20	640	0%	-	0	183.5	-100%	-20	January 2014	S
Required	M	IS	TTC Risk Assessment-Enterprise-wide-Paris	20	20	660	0%	-	0	183.5	-100%	-20	January 2014	S
Required	M	IS	TTC Risk Assessment-Enterprise-wide-Ripley	20	20	680	0%	-	0	183.5	-100%	-20	January 2014	S
Required	M	IS	TTC Risk Assessment-Enterprise-wide-Whiteville	20	20	700	0%	-	0	183.5	-100%	-20	January 2014	S
IIA Standards	P	IS	Quality Assessment Review	40	40	740	0%	-	37	220.5	-8%	-3	August 2013	C
Follow-up Review	F	IT	Follow-up Review - IT Governance	30	30	770	0%	-	0	220.5	-100%	-30	October 2013	S
Follow-up Review	F	IT	Follow-up Review - Data Security	50	50	820	0%	-	16.5	237	-67%	-33.5	January 2014	S
Follow-up Review	F	IS	Follow-up Review - Cash Receipting Procedures	50	50	870	0%	-	7	244	-86%	-43	February 2014	S
Consulting	C	IS	General Consultation	150	150	1020	0%	-	61	305	-59%	-89	Ongoing	S
In Progress	A	PP	Emergency Preparedness	150	150	1170	0%	-	8	313	-95%	-142	December 2013	I

Estimate-Hours Available For Audits = 1160 (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**

- C - Completed
- I - In Progress
- S - Scheduled, not Started
- R - Removed

**Motlow State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously	Current Budget Hours	Cumulative Budget Hours	Change in Budget		Actual Hours	Cumulative Actual Hours	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
				Reported Budget Hours			Percentage	Hours			Percentage	Hours		
Required by TBR	R	SS	Funding Formula-Progression 2012 Data	150	150	150	0%	-	0	0	-100%	-150	December 2013	S
Required by TBR	R	SS	Funding Formula-Completion 2013 Data	150	150	300	0%	-	0	0	-100%	-150	June 2014	S
Required by TBR	F	FM	(1)	100	165	465	65%	65	157	157	-5%	-8	March 2014	I
	M	IS	MSCC Risk Assessment	40	40	505	0%	-	0	157	-100%	-40	May 2014	S
	M	IS	McMinnville Risk Assessment	20	20	525	0%	-	0	157	-100%	-20	February 2014	S
	M	IS	Murfreesboro Risk Assessment	20	20	545	0%	-	0	157	-100%	-20	February 2014	S
	M	IS	Shelbyville Risk Assessment	20	20	565	0%	-	0	157	-100%	-20	February 2014	S
	C	IS	General Consultation	100	35	600	-65%	(65)	3	160	-91%	-32	June 2014	I

Audits are performed by MTSU Office of Audit and Consulting Services through an audit services contract for a maximum of 600 hours.

**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**

C - Completed  
I - In Progress  
S - Scheduled, not Started  
R - Removed

**Footnotes:**

(1) Budget hours increased because follow-up review also included review of FY2013 financial statements.

**Northeast State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously	Current	Cumulative	Change in Budget		Actual	Cumulative	Actual Vs. Budget		Estimated/Actual	Current
				Reported			Budget	Percentage			Hours	Actual		
Required by TBR	R	SS	Funding Formula-Progression (2012 Data)	200	200	200	0%	-	53	53	-74%	-147	December 2013	I
Required by TBR	R	SS	Funding Formula-Completion (2013 Data)	150	150	350	0%	-	0	53	-100%	-150	June 2014	S
Required by State Audit	R	FM	Cash Counts	40	40	390	0%	-	0	53	-100%	-40	June 2014	S
	M	FM	Risk Assessments-NeSCC	60	60	450	0%	-	7	60	-88%	-53	May 2014	I
	M	IS	TTC Risk Assessment-Enterprise-wide	20	20	470	0%	-	0	60	-100%	-20	January 2014	S
	P	IS	Quality Assessment Review	75	75	545	0%	-	64	124	-15%	-11	August 2013	C
Special Request	S	IA	Theater Services	100	100	645	0%	-	32	156	-68%	-68	January 2014	I
Special Request	S	IS	Special Requests and Projects	100	100	745	0%	-	40.5	196.5	-60%	-59.5	Various	I
Special Request	F	IA	Follow-up to TTC Missing Equip Report (ET)	10	10	755	0%	-	12.5	209	25%	2.5	July 2013	C
	C	IS	General Consultation	100	100	855	0%	-	12.5	221.5	-88%	-87.5	Ongoing	I
Brought Forward	A	IT	Data Security	75	75	930	0%	-	57.5	279	-23%	-17.5	December 2013	I
Brought Forward	A	IA	Academic Advising	50	50	980	0%	-	54	333	8%	4	November 2013	I
1	A	IS	Human Resources	150	150	1130	0%	-	0	333	-100%	-150	June 2014	S

Estimate-Hours Available For Audits = 1102.5 (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**

- C - Completed
- I - In Progress
- S - Scheduled, not Started
- R - Removed

**Pellissippi State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously Reported Budget Hours	Current Budget Hours	Cumulative Budget Hours	Change in Budget			Actual Hours	Cumulative Actual Hours	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
							Percentage	Hours	Hours			Percentage	Hours		
Required by TBR	R	FM	Year end inventory & Cash Counts	30	30	30	0%	-	6	6	-80%	-24	June 2014	I	
Required by TBR	R	SS	Funding Formula-Completion (2013 Data)	175	175	205	0%	-		6	-100%	-175	May 2014	S	
Required by TBR	R	SS	Funding Formula-Progression (2012 Data)	125	125	330	0%	-	2	8	-98%	-123	December 2013	I	
Required by TBR	F	FM	Internal Audit Follow Ups	30	30	360	0%	-		8	-100%	-30	Continuous		
Required by TBR	M	IA	Risk Assessment-Instruction & Academic Support	40	40	400	0%	-	5	13	-88%	-35	December 2013	I	
Required by TBR	M	PP	Risk Assessment-Physical Plant	20	20	420	0%	-	21	34	5%	1	October 2013	C	
Required by TBR	F	FM	State Audit Follow-Up	40	40	460	0%	-		34	-100%	-40	Continuous		
Required by TBR	M	IS	TTC Risk Assessment-Enterprise-wide	20	20	480	0%	-		34	-100%	-20	February 2014	S	
Presidential Request	S	IA	Faculty Credentials	125	125	605	0%	-	3	37	-98%	-122	April 2014	I	
Presidential Request	S	FM	First TN - NACHA Audit	100	100	705	0%	-	80	117	-20%	-20	October 2013	C	
Required by Law	I	PP	Investigation 2012-01 (Plant)	40	40	745	0%	-	7	124	-83%	-33	(1)	I	
Required by TBR/ Presidential Request	S	IS	Quality Assessment Review	120	120	865	0%	-	160	284	33%	40	September 2013 (2)	C	
Presidential Request	C	IA	Review of Compliance Assist	0	40	905	100%	40	20	304	-50%	-20	April 2014 (4)	I	
Presidential Request	C	IT	Providing Assistance related to TBR IT Audit	0	40	945	100%	40	36	340	-10%	-4	December 2013 (4)	I	
Presidential Request	C	IS	Lab Safety Reviews	0	35	980	100%	35	20	360	-43%	-15	March 2014 (4)	I	
2T	A	FM	Maintenance/Tuition and Related Fees	150	150	1,130	0%	-		360	-100%	-150	February 2014	S	
2T	A	FM	Disbursements	175	175	1,305	0%	-		360	-100%	-175	(3)	S	

Estimate-Hours Available For Audits = 1162.5 (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: C - Completed  
I - In Progress  
S - Scheduled, not Started  
R - Removed

Footnotes:

- (1) This is ongoing work related to an investigation completed in FY 12. The result of the investigation led to a termination of an employee and the college is currently involved in litigation related to this issue.
- (2) These hours relate to the quality assessment review performed on Pellissippi State as well as hours spent by the Pellissippi State audit director working on reviews of 3 schools in North Carolina. Variance between budget & actual was due to TBR QAR process requiring approximately 20 more hours than estimated and the fact that I took the lead on the QAR for UNC Asheville and that required more time than just being a participant on the review team.
- (3) This audit is scheduled to start in FYE June 30, 2014, but will not be scheduled to be completed until the following fiscal year.
- (4) All consultation projects were added because of management request. Prior to adding to the audit plan the risk related to these were evaluated and determined to justify immediate action on the part of the internal audit office. The compliance assist project relates directly to SACS accreditation and the Lab Safety project relates to reviewing the colleges chemistry labs compliance with various federal and state regulations. The college is in the process of hiring a position related to environmental health and safety and they will assume the role of reviewing safety compliance in the near future.

**Note:** Even though the disaster recovery audit was ranked as the top risk based audit it will not be done in FY 14. The college is in the process of moving part of its computer operations to the state level and when this is done a significant part of disaster recovery will fall on the state instead of the college.

**Roane State Community College  
Internal Audit Plan  
For the Fiscal Year Ended June 30, 2014  
Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously	Current	Cumulative	Change in Budget		Actual	Cumulative	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
				Reported Budget Hours	Budget Hours	Budget Hours	Percentage	Hours	Hours	Hours	Percentage	Hours		
Required by TBR	R	FM	Year End Cash Counts and inventories - 6/30-14	38	38	38	0%	-	-	-	-100%	(38)	Jun-14	S
Required by IIA	R	IS	QAR self-assessment and external validation	38	54	91	43%	16	54	54	0%	-	Jul-13	C
Required by TBR	M	SS	RSCC Risk Assessment - Student Services	15	15	106	0%	-	-	54	-100%	(15)	May-14	S
Required by TBR	M	IA	RSCC Risk Assessment - Instruction and Academic Support	15	15	121	0%	-	-	54	-100%	(15)	May-14	S
Required by TBR	M	IS	RSCC Risk Assessment-ERM update	8	8	129	0%	-	-	54	-100%	(8)	May-14	S
Required by TBR	M	IS	TCAT OniedaRisk Assessment-Enterprise-wide/Control assessment	6	6	134	0%	-	-	54	-100%	(6)	Feb-14	S
Required by TBR	M	IS	TCAT Crossville Risk Assessment-Enterprise-wide/Control assessment	6	6	140	0%	-	-	54	-100%	(6)	Feb-14	S
Required by TBR	M	IS	TCAT Harriman Risk Assessment-Enterprise-wide/Control assessment	6	6	145	0%	-	-	54	-100%	(6)	Feb-14	S
Required by TBR	M	IS	TCAT Jacksboro Risk Assessment-Enterprise-wide/Control assessment	6	6	151	0%	-	-	54	-100%	(6)	Feb-14	S
Required by TBR	R	IS	Funding Formula - Progression data review	200	178	329	-11%	(22)	70	123	-61%	(109)	Dec-13	I
Required by TBR	R	IS	Funding Formula - Completion data review	200	178	507	-11%	(22)	-	123	-100%	(178)	Apr-14	S
Required by TBR	F	FM	RSCC - Follow up on State Audit findings	38	44	551	18%	7	44	167	0%	-	Oct-13	C
Required by TBR	F	FM	RSCC Foundation - Follow up on State Audit findings	38	58	610	55%	21	58	226	0%	-	Oct-13	C
As needed	I	IS	Unscheduled Investigations	120	60	670	-50%	(60)	12	237	-81%	(49)	①	I, C
As needed	S	IS	Special requests	40	60	730	50%	20	57	294	-5%	(3)	②	I, C
Ongoing projects	P	IS	Projects	40	40	770	0%	-	39	333	-3%	(1)	③	I, C
As needed	C	IS	General consultation	40	80	850	100%	40	83	416	3%	3	④	I, C
1	A	FM	Grants	400	400	1,250	0%	-	-	416	-100%	(400)	May-14	S

Estimate-Hours Available For Audits (1 audit staff)  
T-Tie 1,249.50 1,249.50

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  
C - Completed  
I - In Progress  
S - Scheduled, not Started  
R - Removed

Footnotes:  
① Consists of one administrative closure.  
Change in budgeted hours due to lack of complaints received in current year.  
② Consists of time needed for various institutional duties and responses to various institutional questions including: new employee orientation, review of PCI/DSS contract, assistance with Chattanooga State audit of RSCC President's expenses and question regarding compliance with OSHA standards.  
③ Consists of ongoing projects: Auto Audit software implementation and Internal Audit workpaper archiving  
④ Consists of 2 management consulting activities: Review of RSCC Campus Police timekeeping procedures and Review of Draft Delegation of Authority/Signature Authorization policy  
Change in budgeted hours due to increased requests for consultative services by management.

**Volunteer State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously	Current	Cumulative	Change in Budget		Actual	Cumulative	Actual Vs. Budget		Estimated/Actual	Current
				Reported			Budget	Percentage			Hours	Actual		
				Hours	Hours	Hours			Hours	Hours				
Required by TBR	R	SS	Funding Formula-Progression (2012 Data)	150	150	150	0%	-	0	0	-100%	-150	January 2014	S
Required by TBR	R	SS	Funding Formula-Completion (2013 Data)	150	150	300	0%	-	0	0	-100%	-150	June 2014	S
Required by TBR	R	FM	State Audit Follow-Up	100	100	400	0%	-	0	0	-100%	-100	December 2013	S
Project	P	FM	Quarterly Procard Reviews	125	125	525	0%	-	0	0	-100%	-125	June 2014	S
IIA Standards	P	IS	Quality Assurance and Improvement	80	80	605	0%	-	85	85	6%	5	September 2013	C
Required by State Audit	R	FM	Cash Counts	25	25	630	0%	-	6	91	-76%	-19	June 2014	S
Required by TBR	M	IS	Risk Assessment- Volunteer State	75	75	705	0%	-	0	91	-100%	-75	May 2014	S
Required by TBR	M	IS	TCAT Risk Assessment- Livingston	10	10	715	0%	-	0	91	-100%	-10	February 2014	S
Required by TBR	M	IS	TCAT Risk Assessment- Hartsville	10	10	725	0%	-	0	91	-100%	-10	June 2014	S
Consulting	C	IS	General Consultation	100	100	825	0%	-	40	131	-60%	-60	June 2014	I
	I	IS	Unscheduled Investigations and Requests	100	100	925	0%	-	0	131	-100%	-100	June 2014	I
Carryforward Request	S	IA	International Education Fee (1)	150	250	1175	67%	100	225	356	-10%	-25	November 2013	I
Carryforward Request	S	IA	Faculty Credentials	150	150	1325	0%	-	15	371	-90%	-135	January 2014	I

Estimate-Hours Available For Audits = 1,072.5 (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**

C - Completed  
I - In Progress  
S - Scheduled, not Started  
R - Removed

**Footnotes:**

(1) The International Education Fee budget was increased by 100 hours. The was the first audit of the International Education Fee fund, and it required more analysis than anticipated. The audit should be completed in November 2013.

**Walters State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously Reported Budget Hours	Current Budget Hours	Cumulative Budget Hours	Change in Budget		Actual Hours	Cumulative Actual Hours	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
							Percentage	Hours			Percentage	Hours		
Required by State Law	R	FM	President's Expenses (FN 2)	80	120	120	50%	40	120	120	0%	0	November 2013	C
Required by TBR	R	SS	Funding Formula-Progression Audit (2012 Data)	200	165	285	-18%	(35)	0	120	-100%	-165	February 2014	S
Required by TBR	R	SS	Funding Formula-Completion Audit (2013 Data)	200	165	450	-18%	(35)	0	120	-100%	-165	June 2014	S
Required	R	FM	Inventory Observations	25	25	475	0%	-	0	120	-100%	-25	June 2014	S
Required	R	FM	Cash Counts	15	15	490	0%	-	0	120	-100%	-15	June 2014	S
Required	R	FM	Confirmation Requests	15	15	505	0%	-	0	120	-100%	-15	June 2014	S
Required	F	FM	State Audit Follow-Up	60	80	585	33%	20	80	200	0%	0	September 2013	C
Required	M	IT	WSCC Risk Assessment-Information Technology	20	20	605	0%	-	0	200	-100%	-20	May 2014	S
Required	M	IS	WSCC Risk Assessment-Enterprise-wide	25	25	630	0%	-	0	200	-100%	-25	May 2014	S
Required	M	IS	TCATM Risk Assessment-Enterprise-wide	25	25	655	0%	-	0	200	-100%	-25	February 2014	S
Required	P	IS	Quality Assessment Review	16	20	675	25%	4	20	220	0%	0	July 2013	C
Required	P	IS	Interim Self-Assessment	10	10	685	0%	-	0	220	-100%	-10	March 2014	S
Required	I	IS	Unscheduled Investigations	0	0	685	0%	-	0	220	0%	0	TBD	S
Required	C	IS	General Consultation (FN 1)	106	142	827	34%	36	100	320	-30%	-42	June 2014	I
Required	R	FM	NACHA Compliance Audit	75	60	887	-20%	(15)	16	336	-73%	-44	November 2013	I
Required	R	IT	IT Governance Review	75	60	947	-20%	(15)	4	340	-93%	-56	November 2013	I
1T	A	PP	Emergency Systems & Procedures	75	75	1022	0%	-	0	340	-100%	-75	December 2013	S
1T	A	FM	PCI-DSS	100	100	1122	0%	-	0	340	-100%	-100	January 2014	S
2	A	FM	Contracts	100	100	1222	0%	-	0	340	-100%	-100	June 2014	S

Estimate-Hours Available For Audits = 2720 (2 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:

FN 1 - General Consultation increased due to, but not limited to, reviewing numerous documents related to an upcoming SACS review, various meetings regarding U.S. Department of Education's off-site Program Review of Title IV funding for WSCC's Basic Law Enforcement Officer Program.

FN 2 - The audit of NeSCC President's Expenses was the first such audit performed by me and, as a result, involved a much greater learning curve than originally anticipated (e.g. set up and access to NeSCC's Virtual Private Network, learning and performing numerous Banner queries, reconciling NeSCC's fourth-quarter report submitted to TBR with general ledger accounts, identifying and resolving discrepancies, etc.)

**TCAT**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2014**  
**Revised as of October 31, 2013**

Current Rank	Type	Area	Audit	Previously	Current Budget Hours	Cumulative Budget Hours	Change in Budget		Actual Hours	Cumulative Actual Hours	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
				Reported Budget Hours			Percentage	Hours			Percentage	Hours		
Carryforward	A	FM	Morristown	50.00	50	50	0%	-	30	30	-40%	-20	November 2013	I
Carryforward	A	FM	Chattanooga (2011)	200.00	50	100	-75%	(150)	25	55	-50%	-25	November 2013	I
Carryforward	A	FM	Pulaski	200.00	10	110	-95%	(190)	0	55	-100%	-10	July 2013	C
Carryforward	P	SS	Federal Financial Aid Updates (1)	100.00	38	148	-63%	(63)	10	65	-73%	-28	September 2013	C
Carryforward	A	FM	Focused Review (System-wide) (2)	0.00	38	185	0%	38	0	65	-100%	-38	December 2013	I
1	A	FM	Morristown (4) (6)	37.5	75	260	100%	38	0	65	-100%	-75	June 2014	S
2	A	FM	Elizabethton (3) (6)	37.5	75	335	100%	38	0	65	-100%	-75	June 2014	S
3	A	FM	Knoxville	37.5	38	373	0%	-	0	65	-100%	-38	April 2014	S
4T	A	FM	Crossville	37.5	38	410	0%	-	30	95	-20%	-8	December 2013	I
4T	A	FM	Hohenwald	22.5	38	448	67%	15	30	125	-20%	-8	November 2013	I
5T	A	FM	Newbern	37.5	38	485	0%	-	37.5	163	0%	0	November 2013	I
5T	A	FM	Jackson	37.5	38	523	0%	-	0	163	-100%	-38	February 2014	S
5T	A	FM	McKenzie	22.5	38	560	67%	15	0	163	-100%	-38	February 2014	S
6T	A	FM	Pulaski	37.5	38	598	0%	-	0	163	-100%	-38	March 2014	S
6T	A	FM	Shelbyville	37.5	38	635	0%	-	0	163	-100%	-38	December 2013	S
6T	A	FM	McMinnville	22.5	38	673	67%	15	30	193	-20%	-8	December 2013	I
7T	A	FM	Ripley (3) (6)	37.5	75	748	100%	38	0	193	-100%	-75	May 2014	S
7T	A	FM	Murfreesboro	37.5	38	785	0%	-	0	193	-100%	-38	January 2014	S
8	A	FM	Oneida	37.5	38	823	0%	-	30	223	-20%	-8	November 2013	I
9T	A	FM	Hartsville	37.5	38	860	0%	-	0	223	-100%	-38	April 2014	S
9T	A	FM	Nashville	37.5	38	898	0%	-	0	223	-100%	-38	April 2014	S
10T	A	FM	Memphis	37.5	38	935	0%	-	0	223	-100%	-38	February 2014	S
10T	A	FM	Athens	37.5	38	973	0%	-	0	223	-100%	-38	May 2014	S
10T	A	FM	Livingston	37.5	38	1010	0%	-	0	223	-100%	-38	January 2014	S
10T	A	FM	Dickson	37.5	38	1048	0%	-	0	223	-100%	-38	March 2014	S
11	A	FM	Harriman	37.5	38	1085	0%	-	30	253	-20%	-8	November 2013	I
12T	A	FM	Jacksboro	37.5	38	1123	0%	-	0	253	-100%	-38	December 2013	S
12T	A	FM	Paris	37.5	38	1160	0%	-	0	253	-100%	-38	February 2014	S
13T	A	FM	Chattanooga	37.5	38	1198	0%	-	0	253	-100%	-38	June 2014	S
13T	A	FM	Covington	22.5	38	1235	67%	15	30	283	-20%	-8	November 2013	I
14T	A	FM	Crump	22.5	38	1273	67%	15	0	253	-100%	-38	January 2014	S
14T	A	FM	Whiteville	22.5	38	1310	67%	15	0	253	-100%	-38	January 2014	S

Estimate-Hours Available For Audits = 1485 (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) This review was delayed due to financial aid issues at a TCAT and implementation of a new financial aid payment process.
- (2) This focused review will include the problem areas identified during the operational audits: Financial Aid, AR, Cash Receipts, Livework, audit was postponed and revised from the prior audit period.
- (3) These audits were scheduled for later in the year due to extenuating circumstances, a request from the Director or schedule conflict.
- (4) This audit and follow up were combined due to the majority of transactions being processed by the lead institution.
- (5) This school is highly integrated within the lead institution and will be included if a request is made.
- (6) These schools have ongoing issues which may require additional areas be reviewed during the focused review.

**System-wide Internal Audit**

**IT Audit Plan**

**Fiscal Year Ended June 30, 2014**

**Revised October 31, 2013**

Current Rank	Type	Area	Audit	Previously	Current	Cumulative	Change in Budget		Actual Hours	Cumulative	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
				Reported Budget Hours	Budget Hours	Budget Hours	Percentage	Hours		Actual Hours	Percentage	Hours		
Required by State Audit	M	IT	Participation in IT's Risk Assessment Process	24	24	24	0%	0	28	28	117%	4	N/A	C
Required by TBR	F	IT	Follow-up on Prior IT Audit Issues	16	16	40	0%	0	0	28	0%	-16	June 2014	I
IT Request	C	IT	IT Request for Participation in Banner XE Upgrade & Data Warehouse Projects (3)	160	96	136	40%	-64	5	33	5%	-91	June 2014	I
Annual	C	IT	IT Consulting	120	80	216	33%	-40	35	68	44%	-45	Ongoing	I
<b><u>Universities for General Controls Reviews</u></b>														
1	A	IT	General Controls Review - TSU (4)	120	160	376	-33%	40	20	88	13%	-140	April 2014	I
2	A	IT	General Controls Review - APSU	120	160	536	-33%	40	0	88	0%	-160	May 2014	S
<b><u>Community Colleges for General Controls Reviews</u></b>														
1	A	IT	General Controls Review - STCC	120	0	536	100%	-120	0	88	100%	0		R
3T	A	IT	General Controls Review - CISCC (5)	0	160	696	-100%	160	4	92	3%	-156	December 2013	S
2T	A	IT	General Controls Review - PSCC	120	160	856	-33%	40	164	252	103%	4	October 2013	I
2T	A	IT	General Controls Review - JSCC	120	160	1016	-33%	40	12	264	8%	-148	November 2013	I
3T	A	IT	General Controls Review - RSCC	120	160	1176	-33%	40	0	264	0%	-160	March 2014	S
<b><u>Risk-based Audits</u></b>														
1	A	IT	Operations: Business Continuity Planning / IT Disaster Recovery	120	80	1256	33%	-40	3	267	4%	-77	January 2014	S
3T	A	IT	Data Security: Logical System Access	120	80	1336	33%	-40	1	268	1%	-79	February 2014	S
3T	A	IT	Application: BANNER - performed in unison with Banner upgrade above (1)	40	0	1336	100%	-40	0	268	100%	0		R
5	A	IT	General Controls Review - TBR (2)	160	180	1516	-13%	20	210	478	117%	30	September 2013	I

Estimate-Hours Available For Audits = 1440 (1 auditor). Any additional time made up in overtime.

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**

- C - Completed
- I - In Progress
- S - Scheduled, not Started
- R - Removed

**Footnotes:**

- (1) Banner application review rolled into the Banner upgrade review.
- (2) A TBR General Controls review was added to review overall IT before going to colleges. The hours for each GCR has been revised to actual since colleges cannot have documentation ready for audits.
- (3) The Data Warehouse Project was also added to scope of this project at request of IT
- (4) Previous work at TSU done in response to State audit Report. The audit was moved back in year to accommodate the new outsourced IT group that began in October 2013.
- (5) CISCC replaced STCC due to changes in IT Management At CISCC.

**TBR SWIA  
Investigation Plan  
Fiscal Year Ended June 30, 2014  
Revised October 31, 2013**

Current Rank	Type	Area	Investigation	Previously Reported Budget Hours	Current Budget Hours	Cumulative Budget Hours	Change in Budget		Actual Hours	Cumulative Actual Hours	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
							Percentage	Hours			Percentage	Hours		
Investigation	P	n/a	LOGS	0	80	80	100%	80	40	40	-50%	-40	6/30/2014	I
Investigation	C	n/a	CAMPUS CONSULTATION	0	40	120	100%	40	1	41	-98%	-39	6/30/2014	I
Investigation	I	FM	TBR 14003 (ETSU)	0	10	130	100%	10	2	43	-80%	-8	TBD	C*
Investigation	I	FM	TBR 14006 (CISCC)	0	150	280	100%	150	150	193	0%	0	TBD	I
Investigation	I	FM	TBR 14007 (NaSCC)	0	40	320	100%	40	1	194	-98%	-39	TBD	S
Investigation	I	FM	TBR 14011 (TCAT Whiteville)	0	40	360	100%	40	4	198	-90%	-36	TBD	I
Investigation	I	FM	TBR 14014 (UOM)	0	60	420	100%	60	47	245	-22%	-13	TBD	I
Investigation	I	FM	TBR 14016 (TSU)	0	10	430	100%	10	1	246	-90%	-9	TBD	S
Investigation	I	FM	TBR 14017 (TCAT Elizabethton)	0	60	490	100%	60	45.5	292	-24%	-15	TBD	I
Investigation	I	FM	TBR 14018 (ETSU)	0	40	530	100%	40	38	330	-5%	-2	TBD	C*
Investigation	I	FM	TBR 14021 (TCAT Pulaski)	0	40	570	100%	40	1	331	-98%	-39	TBD	S
Investigation	I	FM	TBR 14023 (TCAT Elizabethton)	0	60	630	100%	60	13	344	-78%	-47	TBD	I
Investigation	F	FM	FOLLOW-UP Elizabethton cash shortage	0	40	670	100%	40	12.5	356	-69%	-28	TBD	I
Investigation	I	FM	Unscheduled Investigations	1222.5	553	1223	100%	40	12.5	369	-98%	-540	TBD	S

Estimate-Hours Available For Audits = 1222.5 (1 investigator)

T--Tie

Audit Types:	Functional Areas:	Status
R - Required	AD - Advancement	C - Completed, C* - SWIA involvement completed, campus IA completion pending
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	

**Tennessee Board of Regents - System Office**

**Internal Audit Plan**

**Fiscal Year Ended June 30, 2014**

**Revised October 2013**

Current Rank	Type	Area	Audit	Previously	Current	Cumulative	Change in Budget		Actual Hours	Cumulative	Actual Vs. Budget		Estimated/Actual Completion Date	Current Status
				Reported Budget Hours	Budget Hours	Budget Hours	Percentage	Hours		Actual Hours	Percentage	Hours		
Required by State Law	R	FM	President's Expenses (DSCC)	120	100	100	-20%	(20)	85	85	-15%	-15	November 2013	C
Required by TBR	R	FM	Cash Counts	5	5	105	0%	-	1	86	-80%	-4	July 5, 2013	C
Required by TBR	F	PP	State Audit Follow-Up - Energy	25	25	130	0%	-	15	101	-40%	-10	July 10, 2013	C
Required by TBR	F	IS	State Audit Follow up - Performance, FN 1	50	0	130	Fn 1	(50)	0	101	Fn 1	0	Fn 1	Fn 1
Required by TBR	F	FM	Internal Audit Follow up Travel Expenses	50	50	180	0%	-	0	101	-100%	-50	July 2013	S
Required by State Law	M	IS	Management's Risk Assessment	50	50	230	0%	-	0	101	-100%	-50	May 2014	S
Required by TBR	P	IS	Quality Assessment Review FN 2	150	200	430	25%	50	165	266	-18%	-35	December 2013	I
Required by TBR	C	FM	Tennessee Foreign Language Institute	150	150	580	0%	-	0	266	-100%	-150	January 2014	S
Required by TBR	F	AX	Follow up to Procurement Card Review	25	25	605	0%	-	0	266	-100%	-25	February 2014	S
	I	FM	TBR 13-04 Fn 4	0	10	615	100%	10	5	271	-50%	-5	August 28, 2013	C
	I	FM	TBR 13-05 Fn 4	0	50	665	100%	50	45	316	-10%	-5	August 16, 2013	C
	C	IS	General Consultation	100	100	765	0%	-	10	326	-90%	-90	On-going	-
1	A	IA	TN Consortium for International Studies	120	120	885	0%	-	0	326	-100%	-120	March 2014	S
2	A	SS	Facilities	120	120	1005	0%	-	0	326	-100%	-120	April 2014	S
3	A	FM	Grants & Contracts Fn 3	0	120	1125	100%	120	0	326	-100%	-120	June 2014	S

Estimate-Hours Available For Audits = 1085 (2 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**

- C - Completed
- I - In Progress
- S - Scheduled, not Started
- R - Removed

**Footnotes:**

- Fn 1 - This was originally scheduled to follow up on issues noted in the CCTA Performance audit, however, a review was deemed necessary since most of the concerns will be addressed in the upcoming CCTA audits throughout the system.
- Fn 2 - The original budget was estimated prior to the completion of the QAR. The results of the QAR require more time to address than was initially anticipated.
- Fn 3 - This audit was added on a risk basis due to the increase in available audit hours. The increase in audit hours is attributable mainly due to the issues noted in FN 1.
- Fn 4 - At the time the previous audit plan was submitted, it was unclear which auditor would be assigned to this investigation, and therefore not included.

**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 19, 2013

**AGENDA ITEM:** **Non-Public Executive Session**

**PRESENTER:** Tammy Birchett

**ACTION REQUIRED:** Informational Report

**STAFF'S RECOMMENDATION:** Accept Report

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**BACKGROUND INFORMATION:**

The Committee will meet in a non-public executive session to review ongoing investigations.