



TENNESSEE BOARD OF REGENTS
Committee on Audit

AGENDA
November 25, 2014

- I. INFORMATIONAL REPORTING (Tammy Birchett)**
 - a. Review of Comptroller's Office Audit Reports**
 - b. Review of Corrective Actions on Performance Audit Findings**
 - c. Review of Internal Audit Reports**
 - d. Review of Annual Audits and Expenses for the Chancellor and Presidents**
- II. REVIEW OF REVISIONS TO FISCAL YEAR 2015 INTERNAL AUDIT PLANS (Tammy Birchett)**
- III. REVIEW OF AUDIT COMMITTEE CHARTER (Tammy Birchett)**
- IV. REVIEW OF SALARIES AND STAFFING FOR SYSTEM-WIDE INTERNAL AUDIT (Tammy Birchett)**
 - a. Review of Salaries and Budgets for System Auditors**
 - b. Review of Salaries for Office of System-wide Internal Audit**
- V. NEW TBR POLICY 4:03:03:60, REPORT OF EXPENDITURES OF THE CHANCELLOR AND PRESIDENTS (Tammy Birchett)**
- VI. NON-PUBLIC EXECUTIVE SESSION (Tammy Birchett)**

**Tennessee Board of Regents
Committee on Audit**

DATE: November 25, 2014

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

PRESENTER: Tammy Birchett

ACTION REQUIRED: Informational Report

STAFF'S RECOMMENDATION: Accept Report

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 and other 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 – NO FINDINGS

Pellissippi State Community College
— FYE June 30, 2013 and June 30, 2012

FINANCIAL AND COMPLIANCE AUDITS – FINDINGS

Northeast State Community College
— FYE June 30, 2013 and June 30, 2012

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. When completed, an executive summary of each follow-up audit is included in the Internal Audit Reports section of 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 Control¹

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 Deficiency¹

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 Weakness¹

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 Reported²

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.

¹ 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.

² 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 25, 2014
Review of Comptroller's Office Audit Reports
Financial and Compliance Audits—No Findings Reported

Institution	For the Years Ended	Fairness of Financial Statement Presentation	Report on Internal Control	Report on Compliance	Findings
Pellissippi State Community College	June 30, 2013 and June 30, 2012	Unmodified Opinion	No material weaknesses identified	No instances of noncompliance required to be reported	0

Tennessee Board of Regents
Audit Committee
November 25, 2014
Review of Comptroller's Office Audit Reports
Financial and Compliance Audits—Findings Reported

Institution	For the Year Ended	Fairness of Financial Statement Presentation	Report on Internal Control	Report on Compliance	Findings
Northeast State Community College	June 30, 2013 and June 30, 2012	Unmodified Opinion	Two material weaknesses identified	No instances of noncompliance required to be reported	2

Finding 1 – As reported in the previous audit, management needs to improve financial statement preparation and review procedures to prevent errors in its financial statements.

On the college's 2012 statement of revenues, expenses and changes in net position, the college understated scholarship allowances by \$1,359,470 because an item used in the calculation of the related was not updated from the prior year.

In the notes to the 2012 financial statements, the amount of expenses reported from academic support to other functional areas was overstated by \$933,602 because the preparer of the statements included all data processing allocations not just the reallocations related to Academic Support.

In the notes to the 2013 and 2012 financial statements, foundation endowment funds were labeled as board-designated endowment funds rather than donor-restricted endowment funds.

Management's Comment – Management concurred stating additional training will be provided to key staff and that more through reviews will be conducted of the reported amounts in the financial statements and related notes.

Finding 2 – The college did not provide adequate internal controls in five specific areas

The college did not design and monitor internal controls in specific areas. The audit observed five conditions in violation of college policies and/or industry-accepted best practices. Inconsistent implementation of internal controls increases the risk of fraud or error. The details of these findings are confidential pursuant to Section 10-7-504(i) *Tennessee Code Annotated*.

Management's Comment – Management concurred stating they are implementing additional internal controls over specific areas noted during the audit that will be in place by October 1, 2014.

Internal Audit Follow-Up: An internal audit follow-up report on these findings 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
NeSCC FY 2013 and FY 2012	10/9/2014	Finding 1 of 2: As reported in the previous audit, management needs to improve financial statement preparation and review procedures to prevent errors in its financial statements.	Chief Financial Officer	4/1/2015		
NeSCC FY 2013 and FY 2012	10/9/2014	Finding 2 of 2: The college did not provide adequate internal controls in five specific areas.	Chief Information Officer	4/1/2015		
TBR Central Office FY 2013 and FY 2012	8/21/2014	Finding 1 of 1– The Tennessee Board of Regents did not instruct its member institutions to accrue certain capital projects transactions.	Vice Chancellor for Business and Finance	2/21/15		
TTU FY 2013	8/26/2014	Finding 1 of 2 – As noted in the prior three audits, management needs to improve financial statement preparation and review procedures to prevent errors in its financial statements.	Chief Information Officer	2/26/15		
TTU FY 2013	8/26/2014	Finding 2 of 2 – The university did not have accessible written policies and procedures regarding financial aid verification, resulting in an increased risk that the university could disburse funds to students who were not properly verified.	Director of Financial Aid	2/26/15		
WSCC FY 2013 and FY 2012	7/31/2014	Finding 1 of 1: As noted in the prior three audits, management needs to improve financial statement preparation and review procedures to prevent errors in its financial statements.	Vice President for Business Affairs	1/31/15		
TSU FY 2013	3/21/2014	Finding 1 of 3: As noted in the prior audit, the university did not provide adequate information technology controls over the Banner computer system.	Vice President for Administration	11/1/14	7/15/14	In progress
TSU FY 2013	3/21/2014	Finding 2 of 3: The Bursar's Office did not properly report student status changes to the contracted Perkins loan servicer, resulting in delayed conversions to repayment status for certain students.	Information Technology and the Bursar's Office	7/15/14	7/15/14	Actions Completed
TSU FY 2013	3/21/2014	Finding 3 of 3: The university did not always promptly return financial aid refunds caused by unofficial withdrawals.	Director of Financial Aid	7/15/14	7/15/14	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 25, 2014
AGENDA ITEM:	Review of Corrective Actions on TBR Performance Audit Findings
PRESENTER:	Tammy Birchett
ACTION REQUIRED:	Informational Report
STAFF'S RECOMMENDATION:	Accept Report

BACKGROUND INFORMATION:

Attached is a summary of the actions taken and statuses of findings from the January 2014 Performance Audit report of the TBR system, issued by the Comptroller of the Treasury. The summary will be reviewed with the Committee.

Tennessee Board of Regents
Report of Corrective Actions on Performance Audit Findings
Date: November 17, 2014

Finding 1			
The Office of System-wide Internal Audit has not conducted audits of funding formula data submitted by TBR institutions.			
Responsibility		Estimated Completion Date	Status
Tammy Birchett		December 2014	Ongoing
Action Steps		Completion Date	Comments
1.	Audit Progression Elements	February 28, 2014 (17) and March 10, 2014 (2).	Completed 19 audits of progression data elements.
2.	Audit Completion Elements	July 31, 2014 (18 reports) and March 15, 2014 (1).	Completed 19 audits of completion data elements.
3.	Audit Other Funding Formula Elements	February 28, 2015 (See Note)	Planning meeting with TBR Research and THEC staff on 10/29/14. Additional planning and a sampling plan to be performed.
4.			
5.			
Note: Completion date of December 2014 was originally projected, but other priorities delayed start of the third phase; new estimate of February 28, 2015.			

Finding 2			
TBR universities need to develop monitoring systems to ensure that transfer students obtain all allowable college credit for all transferable courses.			
Responsibility		Estimated Completion Date	Status
Tristan Denley		June 2015	Ongoing
Action Steps		Completion Date	Comments
1.	Explore feasibility and costs of implementing mechanisms to monitor college course transfers system-wide.	<i>In Progress</i>	We are exploring ways that the CDR infrastructure could solve this.
2.	Develop Degree Audit script.	<i>In Progress</i>	
3.	Reverse Transfer Agreement with UT and TICUA.	<i>Fall 2014</i>	Completed.
4.			
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6.			
7.			
8.			

Tennessee Board of Regents
Report of Corrective Actions on Performance Audit Findings
Date: November 17, 2014

Finding 3			
Not all required Tennessee Transfer Pathways have been put in place, as required by the CCTA of 2010.			
Responsibility		Estimated Completion Date	Status
Tristan Denley		December 2014	Ongoing
Action Steps		Completion Date	Comments
1.	Work with the General Assembly, UT and THEC to identify majors and programs not consistent with transfer pathways.		
2.	Draft legislation as needed.	Filed January 23, 2014.	Requested General Counsel's assistance with drafting legislation (1/6/14).
3.	Pursue passage of legislation.	April 25, 2014	SB2362/HB2246 signed into law by Governor. See Public Chapter 794.
4.	Collaborate with UT System to resolve existing TTP issues with Economics and Geography.	Ongoing	Meetings have been completed; on track for completion in December and to be posted to TTP website.
5.	Once degrees in the Academic Inventory (14 areas) that could provide pathways are identified, develop for TTP.	Ongoing	Meetings have been completed; on track for completion in December and to be posted to TTP website.
6.			

Tennessee Board of Regents
Report of Corrective Actions on Performance Audit Findings
Date: November 17, 2014

Finding 4			
TBR institutions need to improve how they publicize the TTPs on their websites.			
Responsibility		Estimated Completion Date	Status
Monica Greppin-Watts		July 2014	Resolved
Action Steps		Completion Date	Comments
1.	Develop written text for each campus to include and imbed information about TTPs in appropriate section of website (if they need text provided).		In discussions with UT to develop a similar approach for websites.
2.	Identify communications needed with campus stakeholders: Provosts/Academic Affairs, Admissions Officers, Communications Officers.	April 17, 2014	Spoke with Dr. Schulte to identify stakeholders (4/17/2014).
3.	Communicate with Provosts/Academic Affairs regarding changes and communications coming to Admissions & Communications officers.	April 17, 2014	Provosts/Academic Affairs – Dr. Denley completed during quarterly mtg.
4.	Send communications via email to Admissions & Academic Affairs officers (with copy to Communications officers) to ask them to review their sites, make changes needed, and report back to System Office when TTPs are clearly represented in the appropriate places on the campus websites.	May 6, 2014	Completed - sent instructions to campuses for information to include on websites. Deadline for campuses to report back is June 2.
5.	Communicate with Presidents regarding changes and improvements requested of campuses on websites	May 20, 2014	Chancellor Morgan and Vice Chancellor Denley reported during Presidents' Council meeting.
6.	Get agreement with UT of TTP website changes needed, including details, requirements & exclusions of transfer pathways.	April 18, 2014	Completed.
7.	Make changes/updates to TnTransferPathway.org website – remove requirement to click “agree,” move restrictions and requirements to home page, add “contact us” link to allow reports of problems or questions.	May 28, 2014	Completed
8.	Compile summary of web improvements/changes made by campuses.	June 2014	Completed
9.	Conduct periodic reviews of each campus website to ensure TTP information is in appropriate location.	July 2, 2014	Completed
10.	TTP Website, under Contact Us, includes a means for students needing information or assistance regarding transferring credits; comments go to Academic Affairs.	August 8, 2014	Completed

Tennessee Board of Regents
Report of Corrective Actions on Performance Audit Findings
Date: November 17, 2014

Finding 5			
Not all required dual-admission agreements are in place between universities and community colleges.			
Responsibility		Estimated Completion Date	Status
Chancellor Morgan		December 2014	Ongoing
Action Steps		Completion Date	Comments
1.	Draft legislation to more clearly articulate that dual admission agreements should be undertaken where there is a practical benefit for students dually admitted (i.e., students in a reasonable geographical vicinity).	Filed January 23, 2014.	Requested General Counsel's assistance with drafting legislation (1/6/14).
2.	Pursue passage of legislation.	April 25, 2014	SB2362/HB2246 signed into law by Governor. See Public Chapter 794.
3.	Under new legislation, THEC will define geographic areas for dual-admission agreements.	Ongoing	THEC working on definitions.
4.	TBR institutions have agreements with institutions within their geographic proximity.	Ongoing	Waiting for THEC definitions.
5.			

Finding 6			
TBR universities and community colleges have not included General Counsel recommended provisions in foundation agreements.			
Responsibility		Estimated Completion Date	Status
Dale Sims / Mary Moody		Spring 2015	Ongoing
Action Steps		Completion Date	Comments
1.	Pursue revisions to TBR Policy 4:01:07:02, <i>Foundations</i> and any companion changes needed in recommended provisions of foundation agreements	In Progress	Planned for Fall quarterly meeting cycle.
2.	Drafted revisions to policy and circulated to institutions for comments	May 9	Completed
3.	Meeting with selected institutional representative and System staff to review comments on draft changes	June 18	Completed
4.	Draft 2 nd revision to policy and model agreement, considering institutional feedback	July 11	Completed
5.	Circulate 2 nd revision to institutions thru business officers – solicit feedback during BASC	July 29	Completed
6.	Present to Presidents/Directors	Est. Spring Quarter	Assumes no significant issues with 2 nd draft
7.	Present to Board	Est. Spring Quarter	Assumes no significant issues with 2 nd draft
8.	Instruct institutions to execute revised agreements; set due date for completion	Est. Summer Quarter	Assumes no significant issues with 2 nd draft

Tennessee Board of Regents
Report of Corrective Actions on Performance Audit Findings
Date: November 17, 2014

Finding 7			
The foundations affiliated with the TBR universities and community colleges failed to disclose in-kind services provided by those institutions.			
Responsibility		Estimated Completion Date	Status
Dale Sims / Mary Moody		October 2014	Resolved
Action Steps		Completion Date	Comments
1.	Discuss finding and needed action with Business Officers during quarterly BASC meeting.	April 22 BASC meeting	Completed
2.	Provide training to campuses during annual financial statement training program.	May 21	Completed
3.	Distribute instructions to campuses on financial statement preparation, including recognition of in-kind services provided to foundations.	Week of July 4	Completed
4.	Monitor June 30, 2014 financial statements for inclusion of in-kind services provided to foundations. (Applicable to foundations using FASB, not GASB accounting standards).	October 2014	Completed

Finding 8			
TBR institutions have emergency preparedness plans, but additional steps should be taken to ensure campus community safety.			
Responsibility		Estimated Completion Date	Status
Dale Sims		Spring 2015	Ongoing
Action Steps		Completion Date	Comments
1.	Initiate the review of existing Board policies and guidelines governing emergency planning.	<i>In progress</i>	Requested input from TBR senior staff for February 24 meeting.
2.	Consider central point of responsibility for monitoring and guiding emergency management programs.	April 21, 2014	Discussed at senior staff meetings. Alicia Gillespie designated as system office contact.
3.	Identify campus contacts.	April 21, 2014	Chancellor requested contact information from campuses.
4.	Establish a "standing" committee under BASC charged with responsibility to recommend updates on emergency planning preparedness, advise System Office on developments in field, etc...	June 11, 2014	Completed. Committee determined Guideline needed significant revisions and will meet again.
5.	Obtain approval for new TBR Policy 4:01:05:70, <i>Emergency Management Planning</i> .	<i>Est. December 11, 2014</i>	Approved by President's/Director's Councils; present to Board on 12/11/14.
6.	Obtain approval to revisions to TBR Guideline B-100, <i>Institutional Emergency Preparedness Plan</i> .	November 11, 2014	Approved by President's/Director's Councils on 11/11/14.
7.			
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9.			

Tennessee Board of Regents
Report of Corrective Actions on Performance Audit Findings
Date: November 17, 2014

Finding 9			
The background checks for housing staff applicants conducted by the TBR universities are not based on fingerprint submissions and fingerprint procedures are not consistent with statute; the General Assembly may wish to consider amending the statute to clarify the type of background check and fingerprint procedures the universities should take.			
Responsibility		Estimated Completion Date	Status
Dale Sims / Mary Moody		July 2014	Resolved
Action Steps		Completion Date	Comments
1.	TBR Office of Human Resources and Office of General Counsel will work with the universities to ensure the requirements of TCA 49-7-149 are understood and complied with timely.	January 2014.	General Counsel communicated with MTSU regarding compliance with fingerprinting.
2.	Provide reminders to university HR officers of background check requirements.	April 10, 2014.	Memo sent from April Preston regarding requirements.
3.	MTSU will start obtaining full sets of fingerprints for all appropriate housing staff in the fall 2014 semester.	<i>August 2014</i>	<i>SWIA will follow-up with MTSU regarding Fall semester.</i>
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**Tennessee Board of Regents
Committee on Audit**

DATE: November 25, 2014
AGENDA ITEM: **Review of Internal Audit Reports**
PRESENTER: Tammy Birchett
ACTION REQUIRED: Informational Report
STAFF'S RECOMMENDATION: Accept Report

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

ETSU	Bluegrass, Old Time and Country Music Investigation	Page 2
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Internal Audit Reports for Informational Purposes

ETSU	Natural History Museum	Page 5
UOM	International Travel Expenses	Page 6
UOM	Internal Controls Risk Assessment Advancement Services	Page 7
ChSCC	Mail Services	Page 8
JSCC	Emergency Preparedness Plan	Page 9
PSCC	NACHA	Page 10
TCAT-McKenzie	Focused Review	Page 11

Internal Audit Investigations for Informational Purposes

UOM	Lambuth Campus Testing Center	Page 14
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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 and observations as of October 31, 2014. Campus auditors conduct follow up procedures to determine if management has taken adequate corrective action and include their conclusions on the summary log. A follow-up report may be issued by the campus auditor if adequate corrective action has not been taken by management.

**Tennessee Board of Regents
Audit Committee
November 25, 2014**

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

East Tennessee State University
Bluegrass, Old Time, and Country Music Investigation
December 2013
Executive Summary – Page 1 of 2

Key Staff : Director of the Bluegrass, Old Time, and Country Music Department	Auditor: Christopher Hyder
Introduction An investigative review of Bluegrass, Old Time, and Country Music Studies Program at East Tennessee State University (ETSU) was conducted as a result of allegations received from a current student (Student) via email. The allegations included concerns of conflict of interest, the misuse of university funds and equipment, and inadequate performance of job duties by the Director of the Program (Director). A subsequent email included an allegation of breach of confidentiality.	
Objectives The primary objectives were to investigate the validity of the allegations, determine the extent of any violations of University or TBR policies, and evaluate the adequacy of internal controls, policies, and procedures.	
Total Losses: \$0	Total Recoveries: Not Applicable
Details of the Review <u>Allegation 1:</u> An event involving both the ETSU Pride Band and the Director's personal band resulted in a conflict of interest as well as personal financial gain for the Director at the expense of the University. <u>Allegation 2:</u> Vehicle use policies were violated when non-ETSU personnel travelled in a university-owned vehicle and were also violated when an accident was not reported to local authorities at the destination. <u>Allegation 3:</u> The Director is not fulfilling the duties of the position and is frequently absent or unavailable. <u>Allegation 4:</u> TBR policy was violated when the Department/College attempted to conduct an investigation prior to notifying Internal Audit and when the identity of the Student was disclosed to the Director.	
Audit Conclusion and Recommendations <u>Conclusion 1:</u> The ETSU Pride Band, along with the Director's personal band held joint bluegrass performances in both New Jersey and Virginia. The purpose of the inclusion of the Director's personal band appears to be reasonable. Per the Director's immediate supervisors, the Director is required to hold a minimum number of personal performances and recordings as professional enrichment activities. The Director has ties with both venues played that improve the chances for bookings. Based review of documents and interviews, the Director did not receive any compensation for the performances. Based on the information gathered during the investigation, an actual conflict of interest does not appear to exist. However, Appalachian Studies should consider developing policies and procedures to address potential conflicts of interest. <u>Conclusion 2:</u> The inclusion of the non-ETSU personnel appears to meet the requirements of TBR policy. The Chair stated that was he aware of the passenger list before trip took place and felt they met both requirements of <i>TBR Policy</i> 4:03:02:00, Motor Vehicles, as guests of the university and necessary for a university event. However, in order to avoid any concerns, specific approval of the passenger list should be obtained and documented by the department chair or supervisor. Due to the non-emergency circumstances and the nature of the damage, the Director opted to not file a report with local authorities	

East Tennessee State University
Bluegrass, Old Time, and Country Music Investigation
December 2013
Executive Summary – Page 2 of 2

when the ETSU van received minor cosmetic damage while unattended in a parking lot. Instead, the Director notified both ETSU Public Safety and ETSU Motor Pool upon return to campus. *ETSU Financial Procedure* (FP-28), Use of Fifteen Passenger Vans, does not appear to require reporting to local authorities in non-emergency situations. Motor Pool and Public Safety confirmed that notifying them was adequate given the circumstances; however, to ensure compliance with policy, any property damage should be reported immediately to ETSU's Public Safety even in non-emergency situations.

Conclusion 3: Both the Chair and the Dean expressed that the Director meets or exceeds their expectations of the position. The Director's schedule is variable due to the nature of the program with many off campus, night, and weekend responsibilities that could make it appear as if the Director is not as available during daytime hours as other faculty members.

Conclusion 4: Even though the Student discussed the concerns with numerous individuals and did not appear to request anonymity, reasonable efforts should have been made at all levels to preserve confidentiality under *TBR Policy 4:01:05:50*, Preventing and Reporting Fraud, Waste, or Abuse. According to ETSU's FWA Brochure, "supervisors should not attempt to conduct investigations nor alert suspected employees of an impending investigation." The Dean stated that initially he did not realize the Student was making a Fraud, Waste, and Abuse (FWA) claim; therefore, he did not advise the Chair to notify Internal Audit. According to the Dean, he thought it was a general student complaint about the Director which is normally handled within the Department/College. Both the Dean and the Chair felt they were following ETSU's Complaint Policy and Procedure for Students as stated in ETSU's catalogs which encourages informal resolutions. The Chair, who began employment with ETSU in August 2013, stated that he was unaware of the existence of both the Department of Internal Audit and the FWA policy. When receiving future concerns, management should evaluate whether the concerns meet the definition of Fraud, Waste, or Abuse as defined in *TBR Policy 4:01:05:50*. If the concerns meet the definition of FWA, management should refer the issue to Internal Audit, while preserving confidentiality to the extent possible, rather than attempting their own investigation.

Management concurred with the recommendations contained in the report. The department has begun to develop written policies and procedures to ensure that TBR and ETSU policies on conflict of interest are not violated. In addition, while motor pool policies were not violated in this incident, the Department of Appalachian Studies will include in the policies being developed the reminder that, if non-ETSU personnel are passengers in an ETSU vehicle, it must be in accordance with motor pool policy and that a list of all passengers must be attached to the ETSU Travel Authorization Form. The Department Chair will continue to follow current practice and, through signing the Travel Authorization Form, provide specific approval of the planned trip and the passenger list. When receiving future concerns, the Chair will be sure to evaluate whether the concerns meet the definition of Fraud, Waste, or Abuse as defined in *TBR Policy 4:01:05:50*. If the concerns meet the definition of FWA, the Chair will refer the issue to Internal Audit, while preserving confidentiality to the extent possible, rather than attempting his own investigation. In addition, the Chair will ensure that all faculty members in the department are made aware of the FWA policy.

**Tennessee Board of Regents
Audit Committee
November 25, 2014**

***Internal Audit Reports
For Informational Purposes***

**East Tennessee State University
Natural History Museum
January – December 2013
Executive Summary**

Key Staff Person: Dr. Blaine Schubert	Auditor: Martha Stirling
Introduction: An audit of East Tennessee State University's (ETSU) Natural History Museum (Museum) was conducted according to the Annual Audit Plan. The fossil site located in Gray, TN was discovered in May 2000 by a road construction crew. The buildings for the Museum were funded through federal Tennessee Department of Transportation (TDOT) grants and began operations in August 2007.	
Objectives: The main objectives of the audit were to evaluate the adequacy of the internal controls and procedures of the Museum, to determine if the University and TBR policies and procedures related to cash receipts, cash disbursements, fixed assets, procard, timekeeping, gift shop inventory, volunteers and PCI compliance are followed, to determine if Museum policies and procedures related to summer camps and traveling exhibits are followed, to determine if TDOT regulations relating to the Museum are followed, to determine if adequate controls are in place over their donation box, and to make recommendations for correcting deficiencies or improving operations.	
Total Questioned Costs or Losses: None	Total Recoveries: Not Applicable
Finding: Procedures for obtaining Statements of Understanding/Agreement from volunteers need improvement. Based on discussions with personnel and review of supporting documentation it appears that annual "Statement of Understanding/Agreement" forms between ETSU and the volunteers were not always obtained and/or current. Management should take appropriate steps to ensure that annual Statement of Understanding/Agreement Forms are completed and current for all Museum volunteers. Management is taking steps to make sure that annual Statement of Understanding/Agreement Forms are completed and current for all Museum volunteers.	
Audit Conclusion: Other than the volunteer process the museum appears to be complying with the University and TBR policies and procedures, museum policies and procedures, TDOT regulations, and best practices in the following areas: cash receipts, cash disbursements, fixed assets, procards, timekeeping, gift shop inventory, PCI compliance, summer camps, traveling exhibits, and the donation boxes. The objectives of the audit were met.	

University of Memphis
International Travel Expense Audit
Executive Summary
October 30, 2014

Title of Key Staff Person: Assistant Vice President Business & Finance	Auditors: Senior Internal Auditor and Financial/Compliance Auditor
Background: <p>Internal Audit personnel have completed an audit of international travel expenses, which included all University international travel other than that of the Athletic Department. Athletic Department travel expenses were audited recently so were not included in this audit. That report was released on September 4, 2014. University of Memphis (UOM) international travel expenditures totaled approximately \$1.57 million during fiscal year 2014 (which represents 15% of all UOM travel in FY2014).</p>	
Objectives: <p>The objectives of the audit were:</p> <ul style="list-style-type: none">• To determine that international travel by UOM employees and visitors is carried out in accordance with Tennessee Board of Regents and University policies governing such practices.• To determine if travel purchase orders and travel claims were properly documented, and the subsequent submission of travel claims provides reasonable assurance that they are processed accurately and efficiently.	
Results: <ul style="list-style-type: none">• Travel purchase orders were not obtained until after the travel date for 3 of 25 international travel claims tested.• Presidential approval was not obtained until after the travel date for 5 of 25 international travel claims tested.• There was no presidential approval for the 2 visitor international trips included in the review.	
Audit Conclusion: <p>The audit objectives were achieved. Based on the results of all audit work performed, internal controls were generally adequate. However, we identified conditions where controls and processes could be improved. Management has taken action to address the recommendations.</p>	

University of Memphis
Internal Controls Risk Assessment Footprint – Advancement Services
FY 2015
Executive Summary
October 10, 2014

Title of Key Staff Person(s): Associate Vice President of Development, Director – Advancement Services	Auditors: Senior Internal Auditor and Financial/Compliance Auditor
<p>Background:</p> <p>Internal Audit personnel have completed an audit of the Internal Controls Risk Assessment Footprint for Advancement Services. Advancement Services provides support for the overall University fundraising activities. This includes gift administration and the development, management and maintenance of alumni and donor constituent information. Donated funds are deposited and managed by the University Foundation. The Foundation is audited by an external CPA firm each year and is also included in the annual audit by the Tennessee State Auditors.</p> <p>The State of Tennessee Audit Committee Act of 2005 created the Tennessee Board of Regents (TBR) Audit Committee. This law states that two of the purposes of the Audit Committee are evaluating management's assessment of the body's system of internal controls and informing the Comptroller of the Treasury of the results of assessment and controls to reduce the risk of fraud. In response to the passage of this law, TBR implemented a risk assessment process in 2006 using the "Crawford Analysis Tool". Management within each TBR institution conducts a formal risk assessment of each major area on a rotating 3 year cycle to be reviewed by the TBR Audit Committee.</p>	
<p>Objectives:</p> <p>The objective of the audit was to evaluate whether key controls as listed in the management prepared risk assessment footprint were present and operating effectively. This audit focused on controls listed in the areas of data administration and integrity, financial management and administration, development and constituent relations, and risk management within Advancement Services. In accordance with the Tennessee Financial Integrity Act, University management is responsible for establishing adequate internal controls within the organization. (TCA-9-8-101-102-103)</p>	
<p>Results:</p> <p>There was a minor improvement recommendation discussed with management, but not included in this report. No significant issues were noted with the listed controls.</p>	
<p>Audit Conclusion:</p> <p>The audit objectives were achieved. Based on the results of all audit work performed, key internal controls were generally adequate and functioning as reported by University management in the Internal Controls Risk Assessment Footprint for the Advancement Services areas of data administration and integrity, financial management and administration, development and constituent relations, and risk management.</p>	

Chattanooga State Community College
Audit of Mail Services
July 1, 2013 through June 30, 2014

Executive Summary

Key Staff Person	Blain McGuffey, Lead Mail Carrier Roger Shipley, Director - Print Shop	Internal Auditor	Kimberly Clingan Director of Internal Audit
Introduction	An internal audit of Mail Services for the period July 1, 2013 through June 30, 2014 was conducted by the Chattanooga State Community College (ChSCC) Internal Audit department. ChSCC total postage expense for the period of July 1, 2013 through June 30, 2013 was \$60,000.		
Objectives	<ul style="list-style-type: none"> • To determine the adequacy of the existing system of internal control. • To determine whether postal transactions are properly recorded, timely and accurate including charges to departmental accounts • To determine whether adequate and proper documentation is maintained for postal meters, spoiled postage, and US Postal accounts. • To determine the efficient use of discount techniques for mail processing and ensure compliance with the US Post Office Domestic Mail Manual. • To determine that all campus mail is properly secured to limit the risk of theft of student personal information. 		
Conclusion	Mail Services personnel provide adequate controls over campus mail with the exception of leaving the push cart unattended. Mail Services and Print Shop personnel control postage costs by deploying various cost saving measures. However, a pre-sort permit or the expanded usage of the Satori software has the potential to increase the college's ability to control postage expenses.		
Recommendations	<p>Based on the preformed audit procedures, Internal Audit recommends:</p> <ul style="list-style-type: none"> • Mail personnel should be aware of the potential for confidential information within inter-office mail. Push carts should not be left out of the carrier's view at any time during the mail route. • The Mail Services department with the assistance of the Business Office should evaluate the potential savings and the feasibility of obtaining a pre-sort permit. • The Print Shop should continue to educate campus departments about the capabilities of the Satori equipment including the estimated postage savings. Departmental education should increase the potential for usage of the most advantageous postage rates especially in instances where the Print Shop produces the mail item. 		
Management Response	<p>The Mail Services Department has evaluated the audit recommendations and determined the following actions:</p> <ul style="list-style-type: none"> • Effective immediately, the push cart will not be left out of the carrier's sight during the mail runs. The Department is also evaluating the fabrication or purchase of items to permanently secure the push cart and the golf cart. These additional control evaluations will be completed by December 31, 2014 and the solution executed by March 31, 2015. • The Mail Services department has evaluated the presort mail permit conditions and determined that the pre-sort permit is not advantageous for ChSCC at this time. • The Print Shop will prepare a flyer or campus announcement concerning the advantages of using the Satori equipment by December 31, 2014. 		

Jackson State Community College
Emergency Preparedness Plan Audit
August 2014
Executive Summary

Key Staff Person: Darron Billings, Director of Environmental Health, Safety and Law Enforcement	Auditor: Angie Brown, Director of Internal Audit
Introduction An emergency preparedness plan audit was conducted to ensure compliance with Tennessee Board of Regents (TBR) Guideline B-100 and to evaluate the effectiveness of the plan. The emergency preparedness plan has not been audited previously by internal audit.	
Objectives <ul style="list-style-type: none">• To evaluate the internal controls over the preparation of the Jackson State Community College (JSCC) Emergency Preparedness Plan.• To determine that management has an effective emergency preparedness plan in place.• To determine that the JSCC Emergency Preparedness Plan meets TBR requirements as established by TBR Guideline B-100.	
Observation 1: Employee Training The JSCC Emergency Management Plan requires training in emergency procedures and for the proper use of safety equipment. Several safety drills have been conducted and safety equipment is located campus wide in designated locations. However, further training is needed in the proper use of the chair lifts, AEDs, and fire extinguishers. Training should also include first aid procedures and building evacuation procedures. Observation 2: Emergency Preparedness Plan Annual Review and Update According to TBR Guideline B-100 section III.17, the emergency preparedness plan should be reviewed and updated on an annual basis. The last revision was July 01, 2011.	
Conclusion Except for the observations listed above, the JSCC Emergency Preparedness Plan appears to be in compliance with the TBR Guideline B-100.	

**Pellissippi State Community College
Internal Audit Executive Summary
Audit: NACHA
Period: September 2014**

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 continues to make 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 - McKenzie
Focused Operational Review – Page 1 of 2

College Director: Dr. Brad White		Internal Auditor: Helen Vose, CIA, CFE	
Report Date: November 11, 2014		Audit Period: Fiscal Year Ending June 30, 2013	
Purpose and Scope:	To assess the adequacy of management's system of internal controls for specific areas identified as higher risk during the past operational reviews of all College of Applied Technology. Transactions were tested on a sample basis and other audit procedures were performed on controls in the following areas: <ul style="list-style-type: none">• Cash Receipts• Cash Deposits• Livework Projects• Accounts Receivable• Federal Financial Aid<ul style="list-style-type: none">– Title IV Eligibility– Title IV Refunds– Student Award Process• Pell reconciliation to FISAP• Lottery reconciliation to TSAC		
Prior Audit Results:	The prior operational audit released February 2, 2011, for TCAT-McKenzie noted two findings and 3 observations. The findings noted accounts receivable billings and reconciliations were not performed timely and Financial Aid did not follow document retention standards. The observations noted student accounts receivable letters were not sent within 30 days of a debt being incurred, duties were not adequately segregated between accounts receivable, cash receipts and expenditure functions, and the risk assessment was not updated to reflect changes. Billings and reconciliations are now performed monthly, accounts receivable letters are sent within 45 days, duties are adequately segregated between accounts receivable, cash receipts and expenditure functions and the risk assessment is updated as needed.		
Current Audit Results:	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, three observations indicating opportunities for improvement are included.		

Observations

1. Financial Aid

Two of 10 (20%) Title IV refunds tested were not processed and funds returned to the U.S. Department of Education within the 45 day Federal requirement, which also delayed sending the debt notification letters to students. Title IV refunds tested were processed between 35 and 37 days late. Management stated one staff member was performing a majority of the financial aid duties.

The Federal Student Financial Aid Handbook, Volume 5, Chapter 2, page 31 states, "A school must always return any unearned Title IV funds it is responsible for returning within 45 days of the date the school determines the student withdrew."

Corrective Action: Management hired a new Financial Aid Supervisor. Many of the issues occurred during the beginning of her tenure. The Financial Aid Supervisor believes a few items were missed during the transition.

2. Accounts Receivable

Management's review of the accounts receivable reconciliation is not documented by signing and dating the reconciliation.

Corrective Action: The Director will sign and date the accounts receivable reconciliation to document their review as an additional control.

Tennessee College of Applied Technology - McKenzie
Focused Operational Review – Page 2 of 2

3. Accounts Receivable

TCAT-McKenzie uses a modification of the collection procedures proscribed in TBR Guideline B-010, *Collection of Accounts Receivable*. The Guideline does allow flexibility in the process and TCAT-McKenzie has decided to send the letters at 45 day intervals. However, the modification to the Guideline was not documented in the college's internal procedures.

TBR Guideline B-010, *Collection of Accounts Receivable*, section II.C., states, "A minimum of three billings or letters of contact shall be sent by the institution at thirty day intervals once an account becomes delinquent."

TBR Guideline B-010, *Collection of Accounts Receivable*, section II.A.1. states, "Each institution shall establish a systematic process for collecting receivables from all persons including students and employees. The provisions included in this guideline may be modified by an institution based on sound and responsible management practices."

Corrective Action: Management has documented the current collections process for the policy and procedure manual.

Audit Results

1. Cash Receipts and Deposits

Cash receipts traced to the deposits and were properly recorded. Bank statements were promptly reconciled with the general ledger and reviewed by management. 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. If necessary, more than one collection letter was sent. The procedures established by the college were not documented as noted in observation 3 above. The accounts receivable account maintained by the college is reconciled monthly to Banner, which is maintained by the lead institution. The accounts receivable reconciliation is reviewed but the review is not documented by management, as noted in observation 2 above.

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 except as noted in observation 1 above. The processes to award and notify students of financial aid eligibility and awards were adequate. The fiscal year 2013 Pell disbursements were reconciled to the general ledger, Tennessee Student Assistance Corporation (TSAC) and the Department of Education.

**Tennessee Board of Regents
Audit Committee
November 25, 2014**

***Internal Audit Investigation Reports
For Informational Purposes***

CASE RESOLUTION REPORT

November 4, 2014

Lambuth Campus Testing Center – Case # 15-003

Date Reported: September 18, 2014
Reported by: UOM Hotline
Investigation conducted by: Internal Audit & Human Resources & Legal Counsel

Description of Incident:

Reported as potential misuse of Lambuth Testing Center. Employee was conducting some tests without formal approval by University Management.

Total amount of loss: None

Was employee dishonesty discovered? Yes

Action taken: Internal Audit conducted interviews and reviewed documentation.

Internal control weaknesses found: No

Results and Actions taken by Management:

The investigation indicated that it appeared the employee over the Lambuth Testing Center intentionally withheld information from Management regarding the operation of the Lambuth Testing Center for certain tests (ACT only) at the Lambuth Campus and was receiving “honoraria” directly from the testing company. Internal Audit was told this is a common practice with the ACT testing company within higher education with some schools and was done reportedly as a continuation of a practice within the Center prior to acquisition by the University of Memphis. The Lambuth Testing Center was managed by an employee who was assigned dual responsibilities as part-time faculty and staff. The former Dean of the Lambuth Campus indicated this was a transitional arrangement established to achieve financial efficiency without hiring additional employees at Lambuth when the campus was formally acquired in January 2012 from the bankruptcy proceedings of the former Lambuth University. (Period employee was over test center: January 2012 through August 2014). The employee is no longer over the Lambuth Testing Center and the Center is now managed by the main campus. The employee is currently part-time faculty at the Lambuth Campus. Management is pursuing disciplinary action in consultation with Legal Counsel and Human Resources.



Byron Morgan
Director Internal Audit

TBR SWIA -- Status Report on Internal Audit Recommendations -- Universities
(Reports sorted by Institution, Date of Report)

Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
ETSU	5/29/13	Advancement Services and Buccaneer Athletic Scholarship Association Cash Receipts Process 1 of 1: Cash receipting procedures need improvement.	Director of Advancement Services and Associated Athletic Director	9/30/13		In Progress
ETSU	8/12/13	Buccaneer Athletic Scholarship Association Gift-In-Kind 1 of 3: Policies and procedures over BASA's Gift-In-Kind process need improvement.	Associate Athletic Director for Development/ Executive Director of BASA	4/30/14		In Progress
ETSU	8/12/13	Buccaneer Athletic Scholarship Association Gift-In-Kind 2 of 3: The basis for gift-in-kind medical services credit is unknown.	Associate Athletic Director for Development/ Executive Director of BASA	4/30/14		In Progress
ETSU	8/12/13	Buccaneer Athletic Scholarship Association Gift-In-Kind 3 of 3: Gift-in-kind donations need to be entered into NeuLion in a more timely fashion.	Associate Athletic Director for Development/ Executive Director of BASA	4/30/14		In Progress
ETSU	12/17/13	Procurement Card Program 1 of 1: Several charges violated procurement card policies and/or ETSU financial procedures.	Director of Procurement & Contract Services	8/30/14	10/21/14	Action Completed
ETSU	2/21/14	Complete College of Tennessee Act Progression Outcomes 1 of 1: Institutional management should consult with THEC via TBR System Office management to determine the significance of the risk of inaccurate progression outcomes resulting from certain timing differences and whether the risk warrant mitigating actions.	Registrar	Ongoing		In Progress
ETSU	3/5/14	George L. Carter Railroad Museum Investigation 1 of 2: Annual Statement of Understanding/Agreement need to be completed and up to date for all volunteers.	Museum Director	8/30/14		In Progress
ETSU	3/5/14	George L. Carter Railroad Museum Investigation 2 of 2: Controls over volunteer parking passes should be improved.	Museum Director	8/30/14		In Progress

TBR SWIA -- Status Report on Internal Audit Recommendations -- Universities (Reports sorted by Institution, Date of Report)						
Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
ETSU	3/20/14	Curriculum and Instruction Procurement Investigation 1 of 2: Controls over purchasing practices (including procurement cards) need to be improved.	Dean of College of Education	4/30/14	10/31/14	Action Completed
ETSU	3/20/14	Curriculum and Instruction Procurement Investigation 2 of 2: Inventory records over personal computing devices and other electronics need to be properly maintained.	Dean of College of Education	12/31/14	10/31/14	Action Completed
ETSU	6/3/14	Department of Biomedical Sciences 1 of 1: Department controls over timekeeping need improvement.	Chair of Biomedical Sciences	6/30/14	8/19/14	Action Completed
ETSU	6/26/14	Banner Security Audit 1 of 1: Data Owners and supervisors should audit and recertify Banner access annually.	OIT Associate Vice President/CIO and Director of Information Systems	3/31/15		In Progress
ETSU	10/15/14	Natural History Museum 1 of 1: Procedures for obtaining Statements of Understanding/Agreement from volunteers need improvement.	Director of Natural History Museum	12/31/14		In Progress
MTSU	3/13/13	Special Review of Classroom Technology July 1, 2010 - June 30, 2012 Recommendation 1 of 3: Establish an inventory system for computer monitors and peripheral supply items.	ITD Classroom Technology	9/30/2013	8/6/14	Actions Completed
MTSU	3/13/13	Special Review of Classroom Technology July 1, 2010 - June 30, 2012 Recommendation 2 of 3: Ensure employees are knowledgeable of work time requirements and leave policies & procedures.	ITD Classroom Technology	9/30/2013	8/6/14	Actions Completed
MTSU	3/13/13	Special Review of Classroom Technology July 1, 2010 - June 30, 2012 Recommendations 3 of 3: ITD is seeking reimbursement for former employee's personal use of the department vehicle and establishing a process for monthly reviewing and reporting of vehicle mileage.	ITD Classroom Technology	9/30/2013	8/6/14	Actions Completed
MTSU	5/17/13	Special Review of Dance Program 4 of 4: (Other 3 findings addressed) The dance program needs to improve cash receipting procedures.	MTSU Dance Program Management	1/14/14		

TBR SWIA -- Status Report on Internal Audit Recommendations -- Universities
(Reports sorted by Institution, Date of Report)

Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
MTSU	3/12/14	Review of Athletic Gifts in Kind FY 2013 Finding 1 of 2: Improved Compliance is Needed with the Sports Marketing Contract	Athletic Department	3/31/15		
MTSU	3/12/14	Review of Athletic Gifts in Kind FY 2013 Finding 2 of 2: Monitoring of Trade Revenue Should be Improved	Athletic Department	3/31/15		
TTU	6/20/12	Physical Plant 1 of 3: Key inventory. 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 III. 12/1/14	I. 5/28/2013 II. 5/12/14	In Progress In Progress
TTU	9/23/13	Technology Access Fee: Spending Limits. More than 12% of the Part 2 current year revenue was reported for student staffing	Director of Academic and Client Technologies	8/28/14	9/8/14	Actions Completed
TTU	6/26/14	Laboratory Safety: Lab Training and Inspections. Lab inspections, the only way to verify training and the safety of labs, are not done on a routine basis. They are only done upon request or when a problem is identified	Environmental Health and Safety Coordinator	6/30/15		
TTU	6/26/14	Laboratory Safety: Fire Drills. TTU is not in compliance with the International Fire Code concerning fire drills for residential areas, academic building, or administrative buildings.	Director of Safety & Environmental Services Director of Residential Life Director of Child Development Lab	8/31/14		
TTU	6/26/14	Laboratory Safety: Safety Concerns. Reported safety concerns and their resolutions have not been documented.	Environmental Health and Safety Coordinator	6/30/15		
TTU	8/6/14	Student Assistance Fund: Pell Grant Reporting. One of the student-athletes reported as receiving Pell Grant funds did not actually receive any Pell Grant Funds	Assistant Athletic Director for Business and Personnel	8/28/14	9/2/14	Actions Completed

TBR SWIA -- Status Report on Internal Audit Recommendations -- Universities

(Reports sorted by Institution, Date of Report)

Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
TTU	9/23/14	Technology Access Fee: Staff Salaries. Two administrative salaries whose current job descriptions did not support the premise that they were for direct student benefit were paid from TAF funds.	Director of Academic and Client Technologies	8/28/14	9/8/14	Actions Completed
UOM	4/18/14	School of Nursing Audit: 1 of 3 - School of Nursing staff should complete the required annual physical inventory confirmation of all tagged assets that is currently in progress and ensure that all items are accounted for and all location information is accurate. 2 of 3 - University Accounting management should: A- Incorporate guidance for the assignment of account codes into the Inventory and Control Program for Equipment Policy as it is being revised. B - Provide training on the revised policy and the use of account codes to educate staff concerning this issue. C - Set a procedure to periodically review transactions in various supplies expense accounts for items that may need to be tagged as capital assets or sensitive items. School of Nursing staff should continue the effort to identify untagged capital assets and sensitive equipment items during the annual inventory confirmation. 3 of 3 - Both the UOM Office of Legal Counsel and School of Nursing management should take steps to ensure that all financial managers and designees complete the COI acknowledgment as required by the UOM policy.	University Management (School Management and University Accounting Management) and Legal Counsel		10/10/14	Actions Completed

TBR SWIA -- Status Report on Internal Audit Recommendations -- Universities (Reports sorted by Institution, Date of Report)						
Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
UOM	6/5/14	Risk Assessment Controls-Institutional Support Audit: Recommendations made in the following areas to improve controls: <ul style="list-style-type: none"> • Human Resources – Background Checks • Human Resources – Clearance and Separation Checklists • Emergency Preparedness – Fire Drills • Emergency Preparedness - Hazard and Vulnerability Assessment • Emergency Preparedness - Crisis Management Plans • International Relations – Advisory Council Oversight 	Vice-President Business and Finance	on or before 5/31/2015. Some have already been implemented.		In Progress
UOM	6/18/14	Banner Security IT Audit: Conditions noted to improve controls in specific areas. Details provided to Management in a "Limited Use" report due to confidential and sensitive nature of various IT issues. (To comply with Section 10-7 -504(i), Tennessee Code Annotated.)	Chief Information Officer	on or before 5/31/2015. Some have already been implemented.		In Progress
UOM	7/23/14	Athletics Ticket Office Audit: Recommendations made to improve internal control weaknesses in the following areas: <ul style="list-style-type: none"> - Organizational structure and policies and procedures - Background checks - Physical security controls and cash handling controls - Control over sensitive data - Reconciliation and process controls over financial transactions 	Senior Associate Athletic Director-Finance	on or before 7/31/2015. Recent Reorganization and New Hire of a Assistant Athletic Director of Ticket Operations and Sales. Implementation in-Process by Management.		In Progress

Status Legend for Management's Action:

No Progress - Management has not implemented the actions stated in their response to this recommendation. Additional review scheduled.

In Progress - Management has implemented some of the the actions stated in their response to this recommendation. Additional review scheduled.

Actions Completed - Management has implemented the actions stated in their response to this recommendation. Issue closed.

TBR SWIA -- Status Report on Internal Audit Recommendations -- Community Colleges (Reports sorted by Institution, Date of Report)						
Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
ChSCC	5/29/13	Follow up to Travel Expenditure Audit for June, 30, 2010 3 of 3: • The Athletic Department or Group Advisor should investigate and maintain documentation of cost alternatives for lodging as required by TBR policy 04:03:03:50.	Business Office and Athletic Director	12/31/13	6/17/14	In Progress
ChSCC	2/6/14	Equipment 1 of 5: Business Office Management should modify the program script which generates Banner Inventory List to achieve a more accurate and efficient reconciliation of equipment to the general ledger.	System Accountant	12/31/14		
ChSCC	2/6/14	Equipment 2 of 5: Bar code technology should be considered for sensitive equipment to achieve greater inventory management efficiencies.	Chief Information Officer	12/31/14		
ChSCC	2/6/14	Equipment 3 of 5: Instances of stolen property reported by Campus Police should be reported to Internal Audit in accordance with TBR Guideline P-080.	Business Office management	12/31/14		
ChSCC	2/6/14	Equipment 4 of 5: Written loan agreements with the artist(s) or owner(s) for the Art Work on Loan to the College should be executed.	Business Office management	12/31/14		
ChSCC	2/6/14	Equipment 5 of 5: A listing of Art Work on Loan should be submitted to the State of Tennessee's Department of Risk Management to properly insure these items.	Business Office management	12/31/14		
ChSCC	4/1/14	NACHA 1 of 2: Information Technology Services should be vigilant in their effort to complete the off-site Disaster Recovery test as scheduled for August 2014.	Assistant Vice President - ITS	9/30/14		
ChSCC	4/1/14	NACHA 2 of 2: ITS policy drafts 08:21:00 – Information Technology Services IT Service Desk Support and 08:25:00 – Information Technology Projects should be finalized and approved.	Director Systems Development & Operations	9/30/14		
ChSCC	7/31/14	DRP 1 of 7: All non-Banner applications, including applications and servers housed in various ChSCC Departments, should be reviewed to determine if any are “mission critical” and should be include in the DRP.	Assistant Vice President - ITS	9/30/14		
ChSCC	7/31/14	DRP 2 of 7: As a departmental joint project, evaluate the effect of a disaster on departmental servers and complete departmental DRP's.	Assistant Vice President - ITS	3/31/15		
ChSCC	7/31/14	DRP 3 of 7: Complete the service level agreements with ChSCC departments for each application and/or the department as a whole.	Assistant Vice President - ITS	3/31/15		

TBR SWIA -- Status Report on Internal Audit Recommendations -- Community Colleges (Reports sorted by Institution, Date of Report)						
Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
ChSCC	7/31/14	DRP 4 of 7: An equipment inventory should be included in each Department's DRP.	Assistant Vice President - ITS	9/30/14		
ChSCC	7/31/14	DRP 5 of 7: Information Technology Services should complete the DRP test scheduled for 2014.	Assistant Vice President - ITS	8/31/14		
ChSCC	7/31/14	DRP 6 of 7: The shared facilities agreement with Cleveland State Community College should be updated.	Assistant Vice President - ITS	8/31/14		
ChSCC	7/31/14	DRP 7 of 7: Provide additional training to ITS staff and Department coordinators on DRP recovery procedures.	Assistant Vice President - ITS	9/30/14		
ChSCC	10/28/14	Mail Services 1 of 3: Mail personnel should be aware of the potential for confidential information within inter-office mail. Push carts should not be left out of the carrier's view at any time during the mail route.	Assistant Vice President - Plant Operations and Facility Planning	3/31/15		
ChSCC	10/28/14	Mail Services 3 of 3: • The Print Shop should continue to educate campus departments about the capabilities of the Satori equipment including the estimated postage savings. Departmental education should increase the potential for usage of the most advantageous postage rates especially in instances where the Print Shop produces the mail item.	Assistant Vice President - Plant Operations and Facility Planning	12/31/14		
JSCC	4/2/13	Data Security: Observation 1 of 2: The data security policy may need to be reviewed and updated to provide more complete guidance regarding the collection, access, transmission, storage, and disposal of personally identifiable information.	Dana Nails, Director of Information Technology	10/31/13	9/5/14	In Progress
JSCC	4/2/13	Data Security: Observation 1 of 2: Training should be provided for employees to ensure compliance with the data security policy and other regulations including Family Educational Rights and Privacy Acts, Federal Trade Commission Red Flags Rule, and Gramm-Leach-Bliley Act. Representatives from each area of data security responsibility should be included in the development of training.	Dana Nails, Director of Information Technology	10/31/13	9/5/14	In Progress
NeSCC	1/2/14	Data Security FY 2013 1 of 1: Information Technology Resources policy is not being followed as stated in Policy 1:08:00:00.	Director of Information Technology	9/30/14		In Progress
NeSCC	2/19/14	Complete College of Tennessee Act: Progression and Dual Enrollment Outcomes 1 of 2: Consult with TBR/THEC to evaluate the risk level of inaccurate outcomes resulting from timing differences	Vice President for Academic Affairs	8/30/14		In Progress

TBR SWIA -- Status Report on Internal Audit Recommendations -- Community Colleges (Reports sorted by Institution, Date of Report)						
Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
NeSCC	2/19/14	Complete College of Tennessee Act: Progression and Dual Enrollment Outcomes 2 of 2: Management to consult with TBR if special reporting circumstances occur and review assigned course numbers to ensure proper credit recognition for formula funding purposes	Vice President for Academic Affairs	8/30/14		In Progress
NeSCC	7/25/14	Complete College of Tennessee Act: Completion Outcomes 2 of 2: Management to research documentation deficiencies identified during the review and identify/correct the deficiencies and their causes so that Banner Document Management System (BDMS) can be better relied upon to house complete graduation source documentation	Registrar	5/1/15		In Progress
NeSCC	8/28/14	Theatre Services 1 of 1: Procedures in place to handle and enforce facility usage applications for evens scheduled through the Theatre Department need to be improved.	Theatre Manager	6/1/15		In Progress

Status Legend for Management's Action:

No Progress - Management has not implemented the actions stated in their response to this recommendation. Additional review scheduled.

In Progress - Management has implemented some of the the actions stated in their response to this recommendation. Additional review scheduled.

Actions Completed - Management has implemented the actions stated in their response to this recommendation. Issue closed.

TBR SWIA -- Status Report on Internal Audit Recommendations -- Tennessee Colleges of Applied Technology

(Reports sorted by Institution, Date of Report)

Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
Athens	8/8/14	Focused Review Observation 1 of 2: Management's review of the accounts receivable reconciliations is not documented by signing and dating the reconciliation.	Director	(1)		
Harriman	4/15/14	Focused Review Observation 1 of 2: Collection letters for 4 of 5 receivable items tested did not include notice that the account would be referred to a collection agency if not paid.	Director	(1)		
Harriman	4/15/14	Focused Review Observation 2 of 2: Management's review of the accounts receivable reconciliation is not documented by signing and dating the reconciliation.	Director	(1)		
Jackson	9/5/14	Focused Review Finding 1 of 1: Second collection letters for 12 of 15 receivable items tested were sent 1- 55 days late and third collection letters for 5 of 15 items tested were sent 2 days late.	Director	(1)		
Jackson	9/5/14	Focused Review Observation 1 of 1: Collection procedures, modified from TBR Guideline B-010, requiring collection letters every 30 days, were not documented.	Director	(1)		
Knoxville	8/19/14	Focused Review Finding 1 of 2: Collection letters for 4 of 10 receivable items tested were sent 20-26 days late.	Director	(1)		
Knoxville	8/19/14	Focused Review Finding 2 of 2: Title IV refunds tested were not processed within the 45 day Federal requirement for 2 of 7 items.	Director	(1)		
Knoxville	8/19/14	Focused Review Observation 1 of 1: Collection procedures, modified from TBR Guideline B-010, requiring collection letters every 30 days, were not documented.	Director	(1)		

TBR SWIA -- Status Report on Internal Audit Recommendations -- Tennessee Colleges of Applied Technology (Reports sorted by Institution, Date of Report)						
Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
Livingston	4/14/14	Focused Review Finding 1 of 1: Defaulted student accounts should be referred to a collection agency, which has not been done in several years.	Director	(1)		
McMinnville	5/19/14	Focused Review Observation 1 of 1: The Director should document the review of the student accounts receivable reconciliation.	Director	(1)		
Pulaski	7/23/13	Operational Audit Finding 1 of 1: Financial Aid Refunds and Financial Aid Student Accounts Receivable were not initiated within the required time frames.	Director	(1)	9/5/14	Repeat Finding -In Progress
Whiteville	4/21/14	Focused Review Observation 1 of 1: The Director should document the monthly review of the accounts receivable reconciliation.	Director	(1)		

Status Legend for Management's Action:

No Progress - Management has not implemented the actions stated in their response to this recommendation. Additional review scheduled.

In Progress - Management has implemented some of the actions stated in their response to this recommendation. Additional review scheduled.

Actions Completed - Management has implemented the actions stated in their response to this recommendation. Issue closed.

Footnotes: (1) Typically TCAT reviews are performed annually. At the time of the next review, management's actions implemented to correct this matter will be evaluated.

TBR SWIA -- Status Report on Internal Audit Recommendations -- TBR Information Systems (Reports sorted by Institution, Date of Report)						
Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
JSCC	9/8/14	IT General Controls Review: Recommendation 1 of 11: In coordination with an information security program being developed by the TBR System Office, enhance the JSCC Information Security Program Policy, being developed, with its associated procedures, to include: a) disclosure that the JSCC Information Security Committee is responsible for maintenance of this Policy; b) designation of an Information Security Officer and development of a security awareness and training program; and c) identification of JSCC's existing Information Classification Policy, Acceptable Use Policy, Mobile Device Policy and OIT Security Procedures in the OIT General Standards as supporting policies and procedures.	CIO - Dana Nails	3/31/15		
JSCC	9/8/14	IT General Controls Review: Recommendation 2 of 11: Ensure all employees and others with computer access privileges sign a statement affirming agreement with the acceptable usage of computing assets and the new information security program policies, when these policies are updated or completed.	CIO - Dana Nails	3/31/15		
JSCC	9/8/14	IT General Controls Review: Recommendation 3 of 11: Evaluate the existing governance structure for IT to ensure the management and activity of the Banner Oversight and IT Security Committees meet the full requirements for the college, its management and business users.	CIO - Dana Nails	3/31/15		
JSCC	9/8/14	IT General Controls Review: Recommendation 4 of 11: Develop a comprehensive IT procedure for logging and monitoring computer activity that defines the criteria for activity to be logged, the timing and responsibility for monitoring the logs and the processes for handling identified exceptions.	CIO - Dana Nails	3/31/15		
JSCC	9/8/14	IT General Controls Review: Recommendation 5 of 11: Implement an Incident Response Procedure, so that unauthorized access attempts or information breaches are documented and handled according to notification and documentation requirements of regulations, such as FERPA.	CIO - Dana Nails	3/31/15		
JSCC	9/8/14	IT General Controls Review: Recommendation 6 of 11: Remove administrative privileges of users on their assigned workstations to reduce the risks of unauthorized changes to established system configurations and the uploading of unauthorized software.	CIO - Dana Nails	3/31/15		

TBR SWIA -- Status Report on Internal Audit Recommendations -- TBR Information Systems (Reports sorted by Institution, Date of Report)						
Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
JSCC	9/8/14	IT General Controls Review: Recommendation 7 of 11: Develop tracking processes to alert OIT personnel when attempts to alter anti-virus program functionality or to implement unauthorized software occur.	CIO - Dana Nails	3/31/15		
JSCC	9/8/14	IT General Controls Review: Recommendation 8 of 11: Document the business-side of the Business Continuity Plan (BCP) to ensure business recovery requirements and objectives are established and planned; assign the role and responsibilities of BCP Coordinator to the person who will maintain the plan and will prepare personnel in advance of an event requiring use of the plan.	CIO - Dana Nails	3/31/15		
JSCC	9/8/14	IT General Controls Review: Recommendation 9 of 11: Develop a process to test parts of the BCP periodically to ensure the plan's effectiveness for recovery.	CIO - Dana Nails	3/31/15		
JSCC	9/8/14	IT General Controls Review: Recommendation 10 of 11: Document, in the network topology diagram, the location of network access points and the layers of security in place at each point, which may also be used in the disaster recovery processes.	CIO - Dana Nails	3/31/15		
JSCC	9/8/14	IT General Controls Review: Recommendation 11 of 11: Develop information security processes to: a) distribute procedural instructions to college staff regarding establishing, modifying and deleting access privileges for users; b) review and delete active access privileges of terminated employees and suspend the Banner access privileges of users who have not logged in within the last 120 days; and c) complete the process of periodically reviewing each user's computer access privileges to re-justify the assigned access privileges as appropriate.	CIO - Dana Nails	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 1 of 20: Develop an Information Security Program Policy with associated procedures for PSCC, in coordination with a comprehensive information security program being developed by the TBR System Office that defines both business and IT security processes, including the designation of an Information Security Officer and development of a security awareness and training program.	CIO - Jerry Bryan	3/31/15		

TBR SWIA -- Status Report on Internal Audit Recommendations -- TBR Information Systems (Reports sorted by Institution, Date of Report)						
Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
PSCC	9/3/14	IT General Controls Review: Recommendation 2 of 20: Develop comprehensive IT procedures for change management and network administration.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 3 of 20: Ensure all employees and others with computer access privileges sign a statement affirming agreement with the acceptable usage of computing assets and the new information security program policies, when these policies are updated.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 4 of 20: Evaluate the existing governance structure for IT to ensure the management and activity of the Banner Oversight Committee meets the full requirements for the college, its management and business users.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 5 of 20: Implement a process to manage the relationships of IT specific vendors and document the results of steps performed to manage these vendors; especially those with access to sensitive or confidential information.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 6 of 20: Implement a PSCC Incident Response Procedure, so unauthorized access attempts or any information breaches are documented and handled according to requirements.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 7 of 20: Develop inventory and tracking processes for all IT computing equipment and software to ensure proper management of computing assets, including hardware maintenance, software patching, anti-virus program updates and other aspects of hardware and software management.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 8 of 20: Implement a process that alerts designated Information Services personnel when attempts occur to connect unauthorized equipment to the network or to copy or upload unauthorized software.	CIO - Jerry Bryan	3/31/15		

TBR SWIA -- Status Report on Internal Audit Recommendations -- TBR Information Systems (Reports sorted by Institution, Date of Report)						
Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
PSCC	9/3/14	IT General Controls Review: Recommendation 9 of 20: Establish a process where Help Desk tickets over 90 days old, or another established measure, are evaluated for their continuing need to remain open.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 10 of 20: Document file restoration activities, so Information Services can demonstrate the ability for data recovery from backed up media.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 11 of 20: Document the business-side of the Business Continuity Plan (BCP) to ensure business recovery requirements and objectives are established and planned; assign the role and responsibilities of BCP Coordinator to the person who will maintain the plan and will prepare personnel in advance of a disaster or other event requiring use of the plan; and develop a process to test parts of the BCP periodically to ensure the plan's effectiveness for recovery.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 12 of 20: Document in the network topology diagram the layers of security in place, which may also be used in the disaster recovery processes.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 13 of 20: Block access to selected websites that do not render themselves to educational purposes on computers linked to the college's network to reduce the risks of unauthorized use, as well as the risks of viruses and malicious programs.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 14 of 20: Develop a process to periodically check the configuration of computer anti-virus software to ensure workstations are updated and functioning properly.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 15 of 20: Distribute procedural instructions to college staff regarding establishing, modifying and deleting access privileges for users.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 16 of 20: Establish a process to periodically review each user's computer access privileges to re-justify assigned access privileges.	CIO - Jerry Bryan	3/31/15		

TBR SWIA -- Status Report on Internal Audit Recommendations -- TBR Information Systems (Reports sorted by Institution, Date of Report)						
Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
PSCC	9/3/14	IT General Controls Review: Recommendation 17 of 20: Update password requirements in the Default Domain Policy of Active Directory to ensure the use of stronger password controls as defined in TBR Guideline G-051 and industry best practices.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 18 of 20: Evaluate the existing access privileges to the Oracle database, which allow modifications to the production environment. If this access level is required to meet the needs of the institution, establish a review process to ensure appropriate approval of changes performed.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 19 of 20: Determine personnel with unrestricted access to the server room and take steps to limit access to only those with a business need.	CIO - Jerry Bryan	3/31/15		
PSCC	9/3/14	IT General Controls Review: Recommendation 20 of 20: Reassess and document the process for logging and monitoring system utilization data and alerts.	CIO - Jerry Bryan	3/31/15		
TBR	5/23/14	IT General Controls Review: Recommendation 1 of 16: For system-wide use, develop a comprehensive Board policy regarding an information security program that defines both business and security processes, including the designation of an Information Security Officer and development of a security awareness and training program.	CIO - Tom Danford	11/30/2014 revised to 5/31/2015		In Process
TBR	5/23/14	IT General Controls Review: Recommendation 2 of 16: Develop a change management procedure, for use by the system office, which identifies how management maintains and documents the maintenance of hardware, software and the network through patching, anti-virus, help desk and general maintenance functions.	CIO - Tom Danford	11/30/2014 revised to 5/31/2015		In Process
TBR	5/23/14	IT General Controls Review: Recommendation 3 of 16: Establish and coordinate a process at the system office where IT policies are reviewed, updated and approved periodically.	CIO - Tom Danford	11/30/2014 revised to 5/31/2015		In Process
TBR	5/23/14	IT General Controls Review: Recommendation 4 of 16: Ensure system office personnel sign an acknowledgement of the TBR policy, <i>Information Technology Resources</i> , regarding acceptable usage and a new Information Security Policy when policies are updated.	CIO - Tom Danford	11/30/14	11/12/14	Action Completed

TBR SWIA -- Status Report on Internal Audit Recommendations -- TBR Information Systems (Reports sorted by Institution, Date of Report)						
Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
TBR	5/23/14	IT General Controls Review: Recommendation 5 of 16: Evaluate and reconsider the existing governance structure for IT and the IT Sub-Council to ensure that it meets the expectations of the Board, campuses and management.	CIO - Tom Danford ADD CFO Dale Sims	11/30/2014 revised to 5/31/2015		In Process
TBR	5/23/14	IT General Controls Review: Recommendation 6 of 16: Improve and expand the existing vendor management process at the system office to all key IT vendors with access to sensitive TBR information.	CIO - Tom Danford	11/30/14	11/12/14	Action Completed
TBR	5/23/14	IT General Controls Review: Recommendation 7 of 16: Implement an Incident Response Procedure at the TBR system office so that unauthorized access attempts or any information breaches are documented and handled according to requirements.	CIO - Tom Danford	11/30/14	11/12/14	Action Completed
TBR	5/23/14	IT General Controls Review: Recommendation 8 of 16: Distribute instructions to key system office staff regarding establishing, modifying and deleting access privileges for users and consider additional training on system applications.	CIO - Tom Danford	11/30/2014 revised to 5/31/2015		In Process
TBR	5/23/14	IT General Controls Review: Recommendation 9 of 16: Implement encryption software on the TBR system office hard drives of assigned laptops.	CIO - Tom Danford	11/30/2014 revised to 5/31/2015		In Process
TBR	5/23/14	IT General Controls Review: Recommendation 10 of 16: Consider implementing at the TBR system office, a mobile device service agreement for users assigned a mobile device and with access to personally identifiable information.	CIO - Tom Danford	11/30/2014 revised to 5/31/2015		In Process
TBR	5/23/14	IT General Controls Review: Recommendation 11 of 16: Improve procedures and documentation of software licenses at the system office to document compliance with license agreements.	CIO - Tom Danford	11/30/2014 revised to 5/31/2015		In Process
TBR	5/23/14	IT General Controls Review: Recommendation 12 of 16: Document file restoration activities at the TBR system office to demonstrate the success of data recovery from backed up media.	CIO - Tom Danford	11/30/14	11/12/14	Action Completed
TBR	5/23/14	IT General Controls Review: Recommendation 13 of 16: Eliminate administrative access for TBR system office users' assigned workstations to prevent users from turning off key control features on the devices.	CIO - Tom Danford	11/30/14	11/12/14	Action Completed

TBR SWIA -- Status Report on Internal Audit Recommendations -- TBR Information Systems (Reports sorted by Institution, Date of Report)						
Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
TBR	5/23/14	IT General Controls Review: Recommendation 14 of 16: Consider periodic network penetration testing and vulnerability scans to identify possible areas for configuration adjustment and to reduce unauthorized network intrusions and exploitation of vulnerabilities.	CIO - Tom Danford	11/30/14	11/12/14	Action Completed
TBR	5/23/14	IT General Controls Review: Recommendation 15 of 16: Maintain the documentation regarding network maintenance activities, reports on anti-virus definition deployment, and intrusion detection reports from Net TN.	CIO - Tom Danford	11/30/14	11/12/14	Action Completed
TBR	5/23/14	IT General Controls Review: Recommendation 16 of 16: Reassess and document the process for logging and monitoring system utilization data and alerts.	CIO - Tom Danford	11/30/2014 revised to 5/31/2015		In Process

Status Legend for Management's Action:

No Progress - Management has not implemented the actions stated in their response to this recommendation. Additional review scheduled.

In Progress - Management has implemented some of the actions stated in their response to this recommendation. Additional review scheduled.

Actions Completed - Management has implemented the actions stated in their response to this recommendation. Issue closed.

TBR SWIA -- Status Report on Internal Audit Recommendations -- Tennessee Foreign Language Institute (TFLI) (Reports sorted by Institution, Date of Report)						
Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 1 of 17: TBR/TFLI Agreement needs to be updated.	TFLI - Executive Director	9/30/14		
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 2 of 17: TFLI employee status should be clarified.	TFLI - Executive Director	6/1/14		
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 3 of 17: TFLI should take steps to comply with the Financial Integrity Act.	TFLI - Executive Director	5/31/14		
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 4 of 17: Detailed budgeting and financial reporting processes need to be established.	TFLI - Executive Director	6/30/14		
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 5 of 17: Business policies and procedures need to be updated.	TFLI - Executive Director	6/30/14		
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 6 of 17: Employees should be educated as to the rules and laws governing surplus property.	TFLI - Executive Director	5/8/14		
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 7 of 17: The TFLI Board should consider adding a Senior Accountant position.	TFLI - Executive Director	7/1/15		
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 8 of 17: Discounts should be defined, approved and monitored.	TFLI - Executive Director	6/30/14		
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 9 of 17: Disaster Recovery and Business Continuity plans need to be developed.	TFLI - Executive Director	12/31/14		
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 10 of 17: Requests for leave should be documented consistently.	TFLI - Executive Director	5/8/14		
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 11 of 17: Cash and revenue should be properly safeguarded.	TFLI - Executive Director	6/30/14		

TBR SWIA -- Status Report on Internal Audit Recommendations -- Tennessee Foreign Language Institute (TFLI) (Reports sorted by Institution, Date of Report)						
Institution	Date of Report	Recommendation(s)	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit's Follow-up Review Completed	Internal Audit's Conclusion on Management's Actions
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 12 of 17: Cash handling duties and recordkeeping duties should be adequately segregated.	TFLI - Executive Director	5/8/14		
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 13 of 17: Daily receipts should be reconciled to the enrollment management system.	TFLI - Executive Director	5/30/14		
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 14 of 17: Efforts to improve the classification of TFLI data in the Banner accounting system should continue.	TFLI - Executive Director	5/8/14		
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 15 of 17: Deposits should be completed timely.	TFLI - Executive Director	5/8/14		
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 16 of 17: Purchases should be properly documented and authorized in advance.	TFLI - Executive Director	5/8/14		
TFLI	5/8/14	Review of Internal Controls over Business Operations: Recommendation 17 of 17: Management should ensure a bright line exists between the TFLI and TFLI Fund Inc.	TFLI - Executive Director	5/8/14		

Status Legend for Management's Action:

No Progress - Management has not implemented the actions stated in their response to this recommendation. Additional review scheduled.

In Progress - Management has implemented some of the actions stated in their response to this recommendation. Additional review scheduled.

Actions Completed - Management has implemented the actions stated in their response to this recommendation. Issue closed.

**Tennessee Board of Regents
Committee on Audit**

DATE:	November 25, 2014
AGENDA ITEM:	Review of Annual Audits for the Chancellor and Presidents
PRESENTER:	Tammy Birchett
ACTION REQUIRED:	Informational Report
STAFF'S RECOMMENDATION:	Accept Report

BACKGROUND INFORMATION:

State law requires annual risk-based audits of expenses of 30% of the offices of the Chancellor and Presidents of the Tennessee Board of Regents system. Expense reports are selected for testing by the system Chief Audit Executive based on several factors, including the value of the prior year's travel and hospitality costs, years since 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, 2013 through June 30, 2014, for the Chancellor and all of the presidents. The following audits were conducted for the year ended June 30, 2014; a summary of the report observations are included after the summary of expenses.

Austin Peay State University
Jackson State Community College
Southwest Tennessee Community College
Columbia State Community College
Motlow State Community College
Tennessee Board of Regents

Expenses for the presidents of the following institutions were scheduled to be audited for the period from July 1, 2013 through June 30, 2014, but are not yet completed because of other priorities. These audits will still be completed and reported to the Committee at a future meeting.

Tennessee State University
Chattanooga State Community College
Cleveland State Community College

Detailed schedules of expenses are included in these materials for each institution. For those institutions audited, the schedules are included at the end of the audit report.

Tennessee Board of Regents
Summary of Presidents' and Chancellor's Office Expenses (Unaudited, unless noted)
For the Period of July 1, 2013 through June 30, 2014

FTE	Institution					Foundation /Affiliated Entities					External Sources
	Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Total
President	\$ 305,589	\$ 7,089	\$ 62,473	\$ 188,829	\$ 563,980	\$ -	\$ 50	\$ 16,584	\$ 31,218	\$ 47,852	\$ 131.00
President's Office	\$ 125,575	\$ 1,549	\$ -	\$ 23,233	\$ 150,357	\$ -				\$ -	\$ -
APSU (Audited) 3	\$ 431,164	\$ 8,638	\$ 62,473	\$ 212,062	\$ 714,337	\$ -	\$ 50	\$ 16,584	\$ 31,218	\$ 47,852	\$ 131.00
President	\$ 363,156	\$ 14,540	\$ 21,362	\$ 14,927	\$ 413,985	\$ -	\$ -	\$ 18,875	\$ 556	\$ 19,431	\$ 739.00
President's Office	\$ 164,074	\$ 14,259	\$ 109	\$ 39,311	\$ 217,753	\$ -	\$ 264	\$ -	\$ 57,362	\$ 57,626	\$ -
ETSU 4.5	\$ 527,230	\$ 28,799	\$ 21,471	\$ 54,238	\$ 631,738	\$ -	\$ 264	\$ 18,875	\$ 57,918	\$ 77,057	\$ 739.00
President	\$ 379,583	\$ 21,632	\$ 9,746	\$ 18,353	\$ 429,314	\$ -	\$ 2,336	\$ 12,537	\$ 2,115	\$ 16,988	\$ 34,304.00
President's Office	\$ 227,108	\$ 3,721	\$ 138	\$ 77,809	\$ 308,776	\$ -	\$ 1,958	\$ 669	\$ 12,429	\$ 15,056	\$ -
MTSU 4.3	\$ 606,691	\$ 25,353	\$ 9,884	\$ 96,162	\$ 738,090	\$ -	\$ 4,294	\$ 13,206	\$ 14,544	\$ 32,044	\$ 34,304.00
President	\$ 347,570	\$ 6,719	\$ 9,474	\$ 157,711	\$ 521,474	\$ -	\$ (169)	\$ 34,398	\$ 37,791	\$ 72,020	\$ 23,228
President's Office	\$ 375,613	\$ 3,615	\$ -	\$ 35,134	\$ 414,362	\$ -			\$ 2,646	\$ 2,646	\$ -
TSU 6.5	\$ 723,183	\$ 10,334	\$ 9,474	\$ 192,845	\$ 935,836	\$ -	\$ (169)	\$ 34,398	\$ 40,437	\$ 74,666	\$ 23,228
President	\$ 333,120	\$ 10,222	\$ 26,340	\$ 60,886	\$ 430,568	\$ -	\$ 2,451	\$ 7,425	\$ 44,644	\$ 54,520	\$ 10,000
President's Office	\$ 678,917	\$ 25,039	\$ -	\$ 323,532	\$ 1,027,488	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -
TTU 6.2	\$ 1,012,037	\$ 35,261	\$ 26,340	\$ 384,418	\$ 1,458,056	\$ -	\$ 3,451	\$ 7,425	\$ 44,644	\$ 55,520	\$ 10,000
President	\$ 68,255	\$ 4,664	\$ 6,984	\$ 51,256	\$ 131,159	\$ -	\$ -	\$ 19,792	\$ 18,801	\$ 38,593	\$ 16,335
President's Office	\$ 896,012	\$ 2,947	\$ 9,829	\$ 193,252	\$ 1,102,040	\$ 2,011	\$ 109	\$ 11,674	\$ 994,066	\$ 1,007,860	\$ -
UoM 6	\$ 964,267	\$ 7,611	\$ 16,813	\$ 244,508	\$ 1,233,199	\$ 2,011	\$ 109	\$ 31,466	\$ 1,012,867	\$ 1,046,453	\$ 16,335
President	\$ 230,484	\$ 23,139	\$ 9,692	\$ 25,219	\$ 288,534	\$ -	\$ 236	\$ 479	\$ 3,173	\$ 3,888	\$ -
President's Office	\$ 141,359	\$ 1,993	\$ -	\$ 9,076	\$ 152,428	\$ -	\$ 86.00	\$ -	\$ -	\$ 86.00	\$ -
ChSCC 4	\$ 371,843	\$ 25,132	\$ 9,692	\$ 34,295	\$ 440,962	\$ -	\$ 322	\$ 479	\$ 3,173	\$ 3,974	\$ -
President	\$ 232,371	\$ 15,786	\$ 899	\$ 31,303	\$ 280,359	\$ -	\$ -	\$ 4,130	\$ 449	\$ 4,579	\$ 1,200
President's Office	\$ 78,869	\$ -	\$ 398	\$ 47,636	\$ 126,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CISCC 2	\$ 311,240	\$ 15,786	\$ 1,297	\$ 78,939	\$ 407,262	\$ -	\$ -	\$ 4,130	\$ 449	\$ 4,579	\$ 1,200
President	\$ 213,041	\$ 10,085	\$ 12,425	\$ 15,770	\$ 251,321	\$ -	\$ -	\$ -	\$ 4,195	\$ 4,195	\$ -
President's Office	\$ 74,945	\$ 1,550	\$ -	\$ 30,927	\$ 107,422	\$ -	\$ -	\$ -	\$ 875	\$ 875	\$ -
CoSCC (Audited) 2	\$ 287,986	\$ 11,635	\$ 12,425	\$ 46,697	\$ 358,743	\$ -	\$ -	\$ -	\$ 5,070	\$ 5,070	\$ -
President	\$ 201,102	\$ 10,608	\$ 4,368	\$ 12,975	\$ 229,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,272
President's Office	\$ 81,572	\$ 450	\$ 442	\$ 17,563	\$ 100,027	\$ -				\$ -	\$ -
DSCC 2	\$ 282,674	\$ 11,058	\$ 4,810	\$ 30,538	\$ 329,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,272
President	\$ 214,892	\$ 4,300	\$ 2,648	\$ 16,732	\$ 238,572	\$ -	\$ -	\$ 3,012	\$ -	\$ 3,012	\$ -
President's Office	\$ 79,894	\$ 757	\$ -	\$ 5,965	\$ 86,616	\$ -	\$ -	\$ -	\$ 618	\$ 618	\$ -
JSCC (Audited) 2	\$ 294,786	\$ 5,057	\$ 2,648	\$ 22,697	\$ 325,188	\$ -	\$ -	\$ 3,012	\$ 618	\$ 3,630	\$ -

Tennessee Board of Regents
Summary of Presidents' and Chancellor's Office Expenses (Unaudited, unless noted)
For the Period of July 1, 2013 through June 30, 2014

	FTE	Institution					Foundation /Affiliated Entities					External Sources
		Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Salary and Benefits	Travel	Business Meals and Hospitality	Other	Total	Total
President		\$ 208,718	\$ 6,598	\$ 3,660	\$ 19,776	\$ 238,752			\$ 6,779	\$ 17	\$ 6,796	\$ 159
President's Office		\$ 92,892	\$ 72	\$ 70	\$ 2,092	\$ 95,126				\$ 4,088	\$ 4,088	\$ -
MSCC (Audited)	2.39	\$ 301,610	\$ 6,670	\$ 3,730	\$ 21,868	\$ 333,878	\$ -	\$ -	\$ 6,779	\$ 4,105	\$ 10,884	\$ 159
President		\$ 222,522	\$ 2,125	\$ 2,426	\$ 15,515	\$ 242,588	\$ -	\$ 20	\$ 3,260	\$ -	\$ 3,280	\$ -
President's Office		\$ 59,259	\$ -	\$ -	\$ 14,376	\$ 73,635	\$ -	\$ -	\$ -	\$ 7,272	\$ 7,272	\$ -
NaSCC	2.75	\$ 281,781	\$ 2,125	\$ 2,426	\$ 29,891	\$ 316,223	\$ -	\$ 20	\$ 3,260	\$ 7,272	\$ 10,552	\$ -
President		\$ 207,279	\$ 13,076	\$ 14,085	\$ 16,000	\$ 250,440	\$ -	\$ 225	\$ -	\$ -	\$ 225	\$ 618
President's Office		\$ 228,124	\$ 2,150	\$ -	\$ 112,714	\$ 342,988	\$ -	\$ -	\$ -	\$ 25,544	\$ 25,544	\$ -
NeSCC	7	\$ 435,403	\$ 15,226	\$ 14,085	\$ 128,714	\$ 593,428	\$ -	\$ 225	\$ -	\$ 25,544	\$ 25,769	\$ 618
President		\$ 236,654	\$ 11,015	\$ 829	\$ 16,000	\$ 264,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 753
President's Office		\$ 115,690	\$ 4,915	\$ 930	\$ 41,600	\$ 163,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PSCC	3	\$ 352,344	\$ 15,930	\$ 1,759	\$ 57,600	\$ 427,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 753
President		\$ 201,551	\$ 12,847	\$ 2,131	\$ 23,675	\$ 240,204	\$ -	\$ -	\$ 11,988	\$ 813	\$ 12,801	\$ -
President's Office		\$ 83,849	\$ 56	\$ -	\$ 8,817	\$ 92,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSCC	2.4	\$ 285,400	\$ 12,903	\$ 2,131	\$ 32,492	\$ 332,926	\$ -	\$ -	\$ 11,988	\$ 813	\$ 12,801	\$ -
President		\$ 274,232	\$ 3,415	\$ 1,857	\$ 16,697	\$ 296,200	\$ -	\$ -	\$ 2,338	\$ -	\$ 2,338	\$ -
President's Office		\$ 125,151	\$ 13	\$ -	\$ 2,435	\$ 127,599	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
STCC (Audited)	3	\$ 399,382	\$ 3,428	\$ 1,857	\$ 19,132	\$ 423,799	\$ -	\$ -	\$ 2,338	\$ 500	\$ 2,838	\$ -
President		\$ 247,101	\$ 5,376	\$ 3,614	\$ 14,253	\$ 270,344	\$ -	\$ 707	\$ 2,652	\$ 4,041	\$ 7,400	\$ -
President's Office		\$ 124,465	\$ -	\$ -	\$ 7,667	\$ 132,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VSCC	2.821	\$ 371,566	\$ 5,376	\$ 3,614	\$ 21,920	\$ 402,476	\$ -	\$ 707	\$ 2,652	\$ 4,041	\$ 7,400	\$ -
President		\$ 232,112	\$ 6,722	\$ 1,691	\$ 14,800	\$ 255,325	\$ -	\$ -	\$ 550	\$ -	\$ 550	\$ -
President's Office		\$ 132,093	\$ -	\$ -	\$ 14,128	\$ 146,221	\$ -	\$ -	\$ -	\$ 10,200	\$ 10,200	\$ -
WSCC	2.821	\$ 364,205	\$ 6,722	\$ 1,691	\$ 28,928	\$ 401,546	\$ -	\$ -	\$ 550	\$ 10,200	\$ 10,750	\$ -
President		\$ 398,430	\$ 15,045	\$ 1,524	\$ 12,600	\$ 427,599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,184
President's Office		\$ 449,529	\$ 6,017	\$ -	\$ 72,045	\$ 527,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TBR (Audited)	5	\$ 847,959	\$ 21,062	\$ 1,524	\$ 84,645	\$ 955,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,184
Total		\$ 9,452,751	\$ 274,106	\$ 210,144	\$ 1,822,589	\$ 11,759,590	\$ 2,011	\$ 9,273	\$ 157,142	\$ 1,263,413	\$ 1,431,839	\$ 90,923

**Chancellor's and Presidents' Expense Audits
Summary of Findings and Observations
For the Year Ended June 30, 2014**

Findings - None

Observations

Southwest Tennessee Community College

1. Business meal and hospitality expenses, totaling \$1,857, were included in the total expenses summary but were not identified on the expense schedules. Expenses totaling \$1,856.67 were incurred for senior staff retreats, chat with staff forums and other breakfast and lunch meetings.
2. Expenses of \$1,875 for travel to Southern Association of Colleges and Schools Commission on Colleges (SACS COC) annual meeting were not included on the expense schedules. These costs were not paid from the President's Office account, but were on behalf of the President and should be included on the expense schedules.
3. Supply purchases, totaling \$4,581 were charged to the President's Office account in error.
4. A travel expense was overpaid \$66.00. A travel claim processed in August 2013 included one day of per diem allowance in error, for which the President has reimbursed the College.
5. Two allocations for use of the College motor pool automobiles were inadvertently omitted from the expense schedules. The allocations for August 2013 and February 2014 totaling \$462.95 have been added to the expense schedules.

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

No Findings/Observations

1. Austin Peay State University
2. Columbia State Community College
3. Jackson State Community College
4. Motlow State Community College
5. Chancellor – Tennessee Board of Regents System Office



TENNESSEE TECH UNIVERSITY

Internal Audit Report

AUSTIN PEAY STATE UNIVERSITY AUDIT OF PRESIDENT'S EXPENSES FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

October 16, 2014



Office of Internal Audit

Box 5154 • Cookeville, TN 38505-0001 • (931) 372-3045

October 16, 2014

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 Austin Peay State University for the fiscal year July 1, 2013, to June 30, 2014, as required by Tennessee Code Annotated, Title 49, Chapter 7. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the president regardless of the funding source.

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

We appreciate the courtesy and cooperation of Austin Peay State University personnel during the review. Please contact me at (931) 372-3045 should you have any questions regarding this audit.

Sincerely,

A handwritten signature in cursive script that reads 'Deanna Metts'.

Deanna Metts
Tennessee Technological University

c: Dr. Alisa White, President
Mr. Mitch Robinson, VP for Finance and Administration
Mr. Tim Hurst, Assistant VP for Finance
Ms. Jacqueline Struckmeyer, Director of Internal Audit

Enclosure

Austin Peay State University
Audit of President's Expenses
For the Fiscal Year July 1, 2013 – June 30, 2014

President	Dr. Timothy Hall Dr. Alisa White	Internal Auditor	Deanna Metts, TTU Gail Ligon, TTU																																																																													
Objectives	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 July 1, 2013, to June 30, 2014; to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the president regardless of the funding source.																																																																															
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds, or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																															
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2014:</p> <table><tr><td></td><td>Institutional</td><td>Foundation</td><td>External</td><td>Total</td></tr><tr><td>President:</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$305,589</td><td>\$00</td><td>\$00</td><td>\$305,589</td></tr><tr><td>Travel (Schedule A)</td><td>\$7,089</td><td>\$50</td><td>\$131</td><td>\$7,270</td></tr><tr><td>Business Meals and Hospitality (Schedule B)</td><td>\$62,473</td><td>\$16,584</td><td>\$00</td><td>\$79,057</td></tr><tr><td>Other Expenses (Schedule C)</td><td>\$183,703</td><td>\$31,218</td><td>\$00</td><td>\$214,921</td></tr><tr><td>Discretionary Allowance</td><td>\$4,300</td><td>\$00</td><td>\$00</td><td>\$4,300</td></tr><tr><td>Housing Allowance</td><td>\$00</td><td>\$00</td><td>\$00</td><td>\$00</td></tr><tr><td>Other Allowances</td><td>\$826</td><td>\$00</td><td>\$00</td><td>\$826</td></tr><tr><td>President's Office:</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$125,575</td><td>\$00</td><td>\$00</td><td>\$125,575</td></tr><tr><td>Travel</td><td>\$1,549</td><td>\$00</td><td>\$00</td><td>\$1,549</td></tr><tr><td>Business Meals and Hospitality</td><td>\$00</td><td>\$00</td><td>\$00</td><td>\$00</td></tr><tr><td>Other Expenses</td><td>\$23,233</td><td>\$00</td><td>\$00</td><td>\$23,233</td></tr><tr><td>Total Expenses</td><td>\$714,337</td><td>\$47,852</td><td>\$131</td><td>\$762,320</td></tr></table> <p>Additional Disclosures: Discretionary Allowance - 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. Other Allowances - The president was provided a cell phone stipend in the amount of \$826 which was paid as taxable income. Housing - The president was provided the use of a residence. Operating and maintenance costs for the residence, totaling \$11,603 for the period, were recorded in 110001/34043, 110001/34061, 110001/34064, 110001/34049, and 914151/34019, and were not allocated to the president's account; these expenses were excluded from the scope of this review. Vehicle - The president was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2013 was \$35,540. Vehicle maintenance and operating costs, totaling \$1,408 for the period, were recorded in President's Travel and President's Office Other Expenses. Vehicle maintenance and operating costs, totaling \$413 for the period, were recorded in</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$305,589	\$00	\$00	\$305,589	Travel (Schedule A)	\$7,089	\$50	\$131	\$7,270	Business Meals and Hospitality (Schedule B)	\$62,473	\$16,584	\$00	\$79,057	Other Expenses (Schedule C)	\$183,703	\$31,218	\$00	\$214,921	Discretionary Allowance	\$4,300	\$00	\$00	\$4,300	Housing Allowance	\$00	\$00	\$00	\$00	Other Allowances	\$826	\$00	\$00	\$826	President's Office:					Salary and Benefits	\$125,575	\$00	\$00	\$125,575	Travel	\$1,549	\$00	\$00	\$1,549	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$23,233	\$00	\$00	\$23,233	Total Expenses	\$714,337	\$47,852	\$131	\$762,320
	Institutional	Foundation	External	Total																																																																												
President:																																																																																
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Housing Allowance	\$00	\$00	\$00	\$00																																																																												
Other Allowances	\$826	\$00	\$00	\$826																																																																												
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Business Meals and Hospitality	\$00	\$00	\$00	\$00																																																																												
Other Expenses	\$23,233	\$00	\$00	\$23,233																																																																												
Total Expenses	\$714,337	\$47,852	\$131	\$762,320																																																																												

	<p>110001/34040 and were not allocated to the president's accounts; these expenses were excluded from the scope of this review. Any personal use value of the vehicle is reported to the president as taxable income.</p> <p>Athletic Tickets - The president was provided tickets to university athletic events. The face value of the tickets, totaling \$370 for the period, was recorded in 110001/50013 and was not allocated to the president's accounts; these expenses were excluded from the scope of this review.</p> <p>TBR Meeting Expenses - The university hosted the Tennessee Board of Regents quarterly meeting in September 2013. Expenses for this meeting, totaling \$22,075, were recorded in President's Business Meals and Hospitality and are detailed on Supplemental Schedule B, Business Meals and Hospitality Expenses.</p> <p>External Sources - This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. The Hilton Hotel in Knoxville, Tennessee provided a complimentary hotel room with a value of \$131 for the President and is detailed on the Summary of the President's Expenses.</p> <p>Presidential Search Expenses - The university conducted a presidential search during fiscal year 2013. Expenses for the search, totaling \$130,316, were recorded in President's Other Expenses and are detailed on Supplemental Schedule C, Other Expenses.</p> <p>Presidential Change - Dr. Timothy Hall was president from July 1, 2013, to May 9, 2014. Dr. Alisa White became president on June 30, 2014. Dr. Tristan Denley served during the interim.</p>		
Questioned Costs	None	Recoveries	N/A
Conclusion	<p>The objectives of the audit of the expenses of the Office of the President for Austin Peay State University for the fiscal year July 1, 2013, through June 30, 2014 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president's office.</p>		
Restriction on Use of Report	<p>This report is intended solely for the internal use of the Tennessee Board of Regents and Austin Peay State University. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, or Austin Peay State University Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</p>		

Austin Peay State University
Summary of the President's Expenses
For the Period July 1, 2013 to June 30, 2014

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 305,589	\$ -	\$ -	\$ -	\$ -	\$ 305,589
Travel	A	6,183	-	906	50 1	131	7,271
Business Meals and Hospitality	B	14,983	-	47,490	16,584	-	79,057
Other Expenses	C	134,914	-	48,789	31,218 2	-	214,921
Discretionary Allowance		4,300	-	-	-	-	4,300
Housing Allowance		-	-	-	-	-	-
Other Allowances		826	-	-	-	-	826
		<u>466,795</u>	<u>-</u>	<u>97,185</u>	<u>47,852</u>	<u>131</u>	<u>611,963</u>
President's Office:							
Salary and Benefits (2 FTE)		125,575	-	-	-	-	125,575
Travel		1,549	-	-	-	-	1,549
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		23,233	-	-	-	-	23,233
		<u>150,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,357</u>
Total Expenses		<u>\$ 617,151</u>	<u>\$ -</u>	<u>\$ 97,185</u>	<u>\$ 47,852</u>	<u>\$ 131</u>	<u>\$ 762,320</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 \$370.00, 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.

1 see travel schedule notes

2 see other expenses notes

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
For the Period July 1, 2013 to June 30, 2014

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			
6/20/13	6/21/13	7/19/13	Morristown, TN	TBR meeting	86	90	-	-		176	\$ -	-	\$ -	\$ -	\$ 176	11000-73110
7/12/13	7/16/13	7/24/13	Annapolis, MD	AASCU State Council of Rep.	350	832	275	839	1	2,295	-	-	-	-	2,295	11000-73210
7/23/13	8/2/13	8/15/13	Seattle, WA	EDUCAUSE Breakthrough Models Incubator	525	-	249	132		-	-	906	-	-	906	40001-73210
8/8/13	8/8/13	9/30/13	Nashville, TN	Donor Visit	-	-	-	8		8	-	-	-	-	8	11000-73110
8/15/13	8/15/13	9/30/13	Nashville, TN	THEC meeting	-	-	-	12		12	-	-	-	-	12	11000-73110
8/31/13	9/1/13	9/30/13	Knoxville, TN	APSU/UT football game	46	-	50	-		46	-	-	50	131	227	11000-73110 & 91000-73110
9/4/13	9/4/13	10/17/13	Nashville, TN	Drive to 55- Mission:	-	-	-	3		3	-	-	-	-	3	11000-73110
9/14/13	9/14/13	10/23/13	Chanooga, TN	APSU/UT football game	33	-	-	-		33	-	-	-	-	33	11000-73110
10/30/13	10/31/13	11/20/13	Washington DC	Testified at US Senate HELP	1,305	225	27	22		1,579	-	-	-	-	1,579	11000-73210
11/7/13	11/7/13	11/22/13	Nashville, TN	Assn. of Fund Raising Professional Meeting	-	-	-	6		6	-	-	-	-	6	11000-73110
11/14/13	11/14/13	12/19/13	Nashville, TN	THEC meeting	-	-	-	12		12	-	-	-	-	12	11000-73110
12-8-163	12/9/13	12/19/13	Atlanta, GA	SACS Annual Meeting	82	191	35	570	2	878	-	-	-	-	878	11000-73210
2/10/14	2/10/14	3/27/14	Nashville, TN	OVC President's Meeting	-	-	-	12		12	-	-	-	-	12	11000-73110
2/25/14	2/25/14	3/21/14	Nashville, TN	TBR House Education Committee	-	-	-	10		10	-	-	-	-	10	11000-73110
3/5/14	3/7/14	3/27/14	Washington DC	AASCU State Council of Rep.	765	593	76	80		1,513	-	-	-	-	1,513	11000-73210
3/15/14	3/16/14	4/10/14	Nashville, TN	Candlelight Ball	47	352	-	-	3	399	-	-	-	-	399	11000-73110
Total Travel Expenses for the President					\$ 3,240	\$ 2,283	\$ 710	\$ 1,706		\$ 6,983	\$ -	\$ 906	\$ 50	\$ 131	\$ 8,070	

1. \$800.00 was paid 12-13 fiscal year and should be subtracted from total.
2. \$.43 fuel rebate credit in banner
3. 2 tickets were comped by alumni relations in the amount of \$180.00
4. \$131.33 was comped by Hilton Hotel for President Hall

Austin Peay State University
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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					
6/18/13	7/19/13	Blackhorse Brewery	Lunch with donor	\$ -	\$ -	\$ 32	\$ -	\$ -	\$ 32	2	\$ 15.91	50025-74989
6/18/13	7/25/13	Tim Hall	Dinner with donors	-	-	-	105	-	105	6	\$ 17.51	91000-74989
7/31/13	8/12/13	Clarksville Country Club	Unused Food Minimum July	-	-	-	50	-	50	NA	#VALUE!	91000-74989
8/5/13	11/20/13	Chartwells	Dr. Denley Reception	-	-	-	1,148	-	1,148	150	\$ 7.65	91000-74989
8/9/13	9/19/13	Tim Hall reimbursement	Dr. Denley Fairwell Dinner	-	-	-	397	-	397	11	\$ 36.12	91000-74989
8/16/13	9/30/13	O'Charley's	Donor Lunch	-	-	-	42	-	42	2	\$ 20.78	91000-74989
8/21/13	9/19/13	Chartwells	Convocation picnic	-	-	4,025	-	-	4,025	700	\$ 5.75	37029-74989
8/29/13	9/19/13	Chartwells	Leadership Clarksville	-	-	750	-	-	750	60	\$ 12.50	50025-74989
8/31/13	9/16/13	Clarksville Country Club	Unused Food Minimum Aug.	-	-	-	50	-	50	NA	#VALUE!	91000-74989
9/10/13	9/26/13	Chartwells	Meet and Greet Cross Country	-	-	420	-	-	420	35	\$ 12.00	50025-74989
9/11/13	9/26/13	Chartwells	Meet and Greet Softball	-	-	300	-	-	300	25	\$ 12.00	50025-74989
9/11/13	9/26/13	Chartwells	Meet and Greet Tennis	-	-	156	-	-	156	13	\$ 12.00	50025-74989
9/13/13	10/3/13	Chartwells	Fall Fling	-	-	53	-	-	53	2	\$ 26.49	51001-74989
9/13/13	10/15/13	Valor Hall with credit card	Fall Fling	-	-	-	4	-	4	2	\$ 2.00	94000-74540
9/16/13	9/26/13	Chartwells	Meet and Greet Soccer	-	-	240	-	-	240	20	\$ 12.00	50025-74989
9/16/13	9/26/13	Chartwells	Meet and Greet Womans BB	-	-	180	-	-	180	15	\$ 12.00	50025-74989
9/16/13	10/16/13	Tim Hall reimbursement	Athletic Director welcome	-	-	-	286	-	286	11	\$ 25.99	91000-74989
9/18/13	9/26/13	Chartwells	Meet and Greet Cheer	-	-	264	-	-	264	22	\$ 12.00	50025-74989
9/18/13	12/12/13	Chartwells	Meet and Greet Volleyball	-	-	168	-	-	168	14	\$ 12.00	50025-74989
na	10/2/13	Patrick Wilkerson/Sterling Signs	TBR/President signs	-	-	649	-	-	649	na	#VALUE!	50050-74120
na	10/2/13	APSU Printing services	printing for TBR	-	-	40	-	-	40	na	#VALUE!	50050-74130
na	11/1/13	Printing Services	signs for TBR	-	-	15	-	-	15	na	#VALUE!	50050-74530
9-19,20-13	9/30/13	Brantley Sound Assn.	sound and video system	-	-	10,999	-	-	10,999	na	#VALUE!	50050-74490
9-19,20-13	9/30/13	Franklin Street Florist	plant rental for TBR meetings	-	-	-	90	-	90	na	#VALUE!	91000-74989
9/19/13	9/30/13	Franklin Street Florist	centerpiece for	-	-	-	85	-	85	na	#VALUE!	91000-74989
9/19/13	10/3/13	Gray Line Nashville	TBR transport from hotel	-	-	450	-	-	450	na	#VALUE!	50050-73310
9/19/13	10/3/13	Chartwells	TBR Reception	-	-	-	1,700	-	1,700	100	\$ 17.00	91000-74989
9/19/13	10/3/13	Chartwells	TBR Refreshments	-	-	-	300	-	300	230	\$ 1.30	91000-74989
9/19/13	10/3/13	Chartwells	TBR Dinner	-	-	-	2,400	-	2,400	120	\$ 20.00	91000-74989
9/19/13	9/25/13	Party Station Rentals	Tablecloths for Hospitality rooms at Hotels for TBR	-	-	-	96	-	96	na	#VALUE!	91000-74989
9/19/13	10/3/13	Chartwells	TBR Meetings	-	-	-	459	-	459	14	\$ 32.75	91000-74989
9/19/13	9/30/13	Marcus Scott	TBR Servers	-	-	-	120	-	120	NA	#VALUE!	91000-74989
9/19/13	10/9/13	Rylan Kean	Reimburse for hospitality baskets TBR	-	-	-	286	-	286	50	\$ 5.73	91000-74989
9/19/13	10/3/13	Chartwells	TBR Lunch	-	-	-	2,542	-	2,542	170	\$ 14.95	91000-74989
9/20/13	10/3/13	Chartwells	TBR Meeting	-	-	-	1,844	-	1,844	20	\$ 92.22	91000-74989
9/26/13	10/16/13	Chartwells	Peay Read Reception	-	-	1,190	-	-	1,190	70	\$ 17.00	50025-74989
9/30/13	10/9/13	Clarksville Country Club	Unused Food Minimum Sept.	-	-	-	50	-	50	NA	#VALUE!	91000-74989
10/4/13	10/16/13	Tim Hall reimbursement	peay read committee dinner	-	-	-	177	-	177	13	\$ 13.60	91000-74989
10/8/13	10/24/13	Chartwells	Pelp Breakfast	-	-	105	-	-	105	26	\$ 4.02	50025-74989
10/9/13	10/16/13	Tim Hall reimbursement	lunch with employee	-	-	33	-	-	33	3	\$ 11.09	50025-74989
10/10/13	10/24/13	Chartwells	Presidents Box	-	-	495	-	-	495	50	\$ 9.90	50025-74989
10/22/13	10/31/13	Chartwells	Faculty Award Luncheon	-	-	140	-	-	140	12	\$ 11.69	50025-74989
10/26/13	11/15/13	Chartwells	Presidents Box Tailgate	-	-	900	-	-	900	75	\$ 12.00	50025-74989
10/25/13	11/20/13	Chartwells	Military Dinner	-	-	20	-	-	20	1	\$ 20.00	51001-74989
10/26/13			Alumni Awards Brunch	-	-	-	-	-	-	1	na	#VALUE!
10/29/13	11/25/13	Chartwells	Staff Senate Reception	-	-	-	260	-	260	20	\$ 12.99	91000-74989
10/31/13	11/13/13	Clarksville Country Club	Unused Food Minimum Oct.	-	-	-	50	-	50	NA	#VALUE!	91000-74989
11/2/13	11/15/13	Chartwells	Presidents Box	-	-	396	-	-	396	40	\$ 9.90	50025-74989
11/2/13	10/3/13	Clarksville Montgomery County School System	Vision to Reality Fundraiser & Banquet Sponsorship table	-	-	-	750	-	750	10	\$ 75.00	91000-74480

Austin Peay State University
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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					
na	11/6/13	McLeod's Inc.	folders coffee and stir sticks	-	-	-	58	-	58	na	#VALUE!	91000-74989
11/7/13	11/25/13	Chartwells	Direct Reports Reception	-	-	-	260	-	260	20	\$ 12.99	91000-74989
11/8/13	11/22/13	O'Charleys	lunch with President's Circle of Advisor member	-	-	43	-	-	43	2	\$ 21.26	50025-74989
11/12/13	11/25/13	Chartwells	Circle Advisory Meeting	-	-	158	-	-	158	35	\$ 4.50	50025-74989
11/12/13	11/25/13	Chartwells	Faculty Senate Reception	-	-	-	325	-	325	25	\$ 12.99	91000-74989
11/13/13	11/25/13	Chartwells	SGA Reception	-	-	409	-	-	409	35	\$ 11.69	50025-74989
11/15/13	12/12/13	Chartwells	Faculty Staff Open House	-	-	3,781	-	-	3,781	275	\$ 13.75	50025-74989
11/16/13	12/12/13	Chartwells	Legends of Governor's Stadium	-	-	10	-	-	10	1	\$ 10.00	51001-74989
11/16/13	12/12/13	Chartwells	Presidents Box-tailgate	-	-	600	-	-	600	50	\$ 12.00	50025-74989
11/20/13	12/19/13	O'Charleys	lunch wih consultant	-	-	39	-	-	39	2	\$ 19.46	50025-74989
11/30/13	12/11/13	Clarksville Country Club	Unused Food Minimum Nov.	-	-	-	50	-	50	NA	#VALUE!	91000-74989
na	12/19/13	Hubbard Peanut Co	Christmas gifts for donors	-	-	-	772	-	772	NA	#VALUE!	91000-74989
na	12/19/13	Harry and David	Christmas gifts for donors	-	-	-	358	-	358	NA	#VALUE!	91000-74989
12/2/13	12/12/13	Chartwells	Baptist Caroling	-	-	149	-	-	149	50	\$ 2.98	50025-74989
12/4/13	12/12/13	Chartwells	International Caroling	-	-	188	-	-	188	70	\$ 2.69	50025-74989
12/7/13	12/12/13	Music Dept. APSU	Table for holiday dinner Music Department	-	-	110	-	-	110	2	\$ 55.00	50025-74989
12/7/13	11/22/13	Music Dept. APSU	Table for holiday dinner Music Department	-	-	550	-	-	550	10	\$ 55.00	50025-74989
12/11-14/13	11/27/13	Lithographics	Invitations for Retirees and Community Open House	1,020	-	-	-	-	1,020	1275	\$ 0.80	11050-74120
12/11-14/13	11/20/13	Presto Services	Addressing and preparing invitations for Retirees and Community Open House	75	-	-	-	-	75	1275	\$ 0.06	11050-74989
12/11-14/13	1/9/14	Alumni	reimburse postage for holiday open house	567	-	-	-	-	567	1275	\$ 0.44	11050-74230
Various	1/11/14	Alumni	reimburse candles purchased for holiday parties	990	-	-	-	-	990	na	#VALUE!	11050-74540
12/11/13	1/7/14	Chartwells	Retirees Holiday Reception	-	-	1,241	-	-	1,241	73	\$ 17.00	50025-74989
	1/14/2014	Tim Hall	Reimbursement for Christmas tree	-	-	-	110	-	110	na		91000-74989
Various	1/16/14	Alumni	reimburse for holiday decorations	445	-	-	-	-	445	na	#VALUE!	11050-74540
12/14/13	1/7/14	Chartwells	Community Open House	-	-	7,000	-	-	7,000	250	\$ 30.73	50025-74989
12/14/13	12/18/13	Party Station Rentals	Tent for Community Open House	-	-	303	-	-	303	250		50025-74989
12/14/13	12/20/13	Joe Hartnett	Honorarium guitar at President's Community Holiday Reception	-	-	-	75	-	75	250		91000-74490
12/14/13	12/30/13	Marcus Scott	Server at Community Reception	-	-	-	200	-	200	250		91000-74989
12/14/14	1/14/14	Public Safety APSU	Safety for Community Reception	-	-	105	-	-	105	250		50025-74989
				-	-	-	-	-	7,683			

Austin Peay State University
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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					
12/31/13	1/14/14	Clarksville Country Club	Unused Food Minimum Dec.	-	-	-	50	-	50	NA	#VALUE!	91000-74989
1/7/14	1/30/14	Chartwells	Legislative Breakfast	-	-	132	-	-	132	22	\$ 6.00	50025-74989
1/11/14	2/11/14	Tim Hall	Reimbursement for wine for dinner party	-	-	-	27	-	27	4	\$ 6.84	91000-74989
1/21/14	1/14/14	Clarksville Chamber of Commerce	Mayors Power Breakfast	-	-	-	150	-	150	5	\$ 30.00	91000-74989
1/23/14	1/30/14	Chartwells	Leadership Middle TN	-	-	328	-	-	328	40	\$ 8.19	50025-74989
1/31/14	2/26/14	O'Charleys	lunch with consultant	-	-	32	-	-	32	2	\$ 16.17	50025-74989
1/31/14	2/6/14	Clarksville Country Club	Unused Food Minimum Jan.	-	-	-	50	-	50	NA	#VALUE!	91000-74989
2/13/14	2/24/14	Chartwells	Leadership Clarksville	-	-	480	-	-	480	60	\$ 8.00	50025-74989
2/18/14	3/10/14	Edwards Steakhouse	SACS Onsite Review Team	-	-	-	107	-	107	11	\$ 9.71	91000-74989
2/19/14	3/10/14	The Blackhorse Pub & Brewery	SACS Onsite Review Team	-	-	-	123	-	123	12	\$ 10.26	91000-74989
2/27/14	3/21/14	Chartwells	Lunch with Portrait Artist	-	-	-	51	-	51	3	\$ 16.95	91000-74989
2/28/14	3/13/14	Clarksville Country Club	Unused Food Minimum Feb.	-	-	-	50	-	50	NA	#VALUE!	91000-74989
3/15/14	1/24/14	Presto Services	addressing and preparing invitations for Candlelight Ball	195	-	-	-	-	195	1575	\$ 5.11	11050-74120
3/15/14	2/18/14	Lithographics	Invitations for Candlelight Ball	6,068	-	-	-	-	6,068	1575		11050-74120
3/15/14	3/20/14	Alumni	reimburse postage for CB	1,070	-	-	-	-	1,070	1575		11050-74230
3/15/14	1/9/14	Alumni	reimburse postage for CB	712	-	-	-	-	712	1575		11050-74230
									8,045			
3/21/14	4/25/14	O'Charleys	Lunch with Consultant	-	-	38	-	-	38	2	\$ 19.16	50025-74989
3/24/14	4/7/14	Chartwells	Pelp Banquet	-	-	884	-	-	884	85	\$ 10.40	40111-74989
3/28/14	4/7/14	Chartwells	Veteran's Ed Task Force Meeting	-	-	385	-	-	385	35	\$ 11.00	50025-74989
3/31/14	4/8/14	Clarksville Country Club	Unused Food Minimum March	-	-	-	50	-	50	NA	#VALUE!	91000-74989
4/8/14	4/16/14	Chartwells	Circle of Advisors meeting	-	-	333	-	-	333	30	\$ 11.12	50025-74989
4/11/14	5/23/14	Chartwells	Margaret Atwood Reception	-	-	896	-	-	896	70	\$ 12.80	50025-74989
4/30/14	5/14/14	Clarksville Country Club	Unused Food minimum April	-	-	-	50	-	50	na	#VALUE!	91000-74989
5/6/14	5/22/14	Chartwells	Hall/Direct Reports Cookout	-	-	-	176	-	176	16	\$ 13.19	91000-74989
5/6/14	6/16/14	Franklin Street Florist	flowers for direct report cookout	-	-	-	35	-	35	16		91000-74989
									211			
5/1/14	5/23/14	Chartwells	President Hall Farewell Dinner	-	-	5,703	-	-	5,703	302	\$ 18.88	50025-74989
5/7/14	5/23/14	Chartwells	President Hall Farewell Reception	2,196	-	-	-	-	2,196	150	\$ 14.93	11050-74989
5/7/14	5/15/14	Joanne Shepard	reimburse for Hall farewell reception	-	-	-	8	-	8	150		91000-74989
5/7/14	6/16/14	Franklin Street Florist	flowers for Hall farewell reception	-	-	-	35	-	35	150		91000-74989
				-	-	-	-	-	2,239			
5/6/14	5/6/14	Kroger	drinks for president's office	-	-	-	33	-	33	NA		91000-74989
5/9/14	5/22/14	Chartwells	Commencement Lunch	-	-	136	-	-	136	8	\$ 21.43	50025-74989
5/9/14	6/16/14	Franklin Street Florist	Flowers for commencement lunch	-	-	-	35	-	35	8		91000-74989
									171			

Austin Peay State University
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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					
5/14/14	4/23/14	Staff Senate	Staff Appreciation	1,000	-	-	-	-	1,000	500	\$ 2.00	11050-74989
5/22/14	6/20/14	Chartwells	Brian Johnson Farewell	646	-	-	-	-	646	50	\$ 13.03	11050-74989
5/22/14	5/27/2014	Joanne Shepard	reimburse guest book for Brian Johnson farewell	-	-	-	6	-	6	50		91000-74989
				-	-	-	-	-	652			
5/30/14	6/16/14	Clarksville Country Club	unused food minimum May	-	-	-	50	-	50	NA	#VALUE!	91000-74989
6/20/14	6/25/14	Chartwells	Governor's School Reception	-	-	1,437	-	-	1,437	140	\$ 10.26	50025-74989 - \$1005.70 / 46601-74989- \$431.02
Total Business Meals and Hospitality Expenses for the President				\$ 14,983	\$ -	\$ 47,490	\$ 16,584	\$ -	\$ 79,057			

1. Was comped two tickets for a total of \$50.00 by Alumni Relations.

Austin Peay State University
Schedule C - Other Expenses for the President
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/24/13	Lee Hall	Travel to AASCU meeting in MD				750		750	91000-73210
8/12/13	Clarksville Country Club	July Dues	-	-	-	198	\$ -	198	91000-74480
8/22/13	Tim Hall	Reimbursement for Book	7	-	-	-	-	7	11000-74510
9/13/13	Reid Crawford	August Consultant	-	-	-	3,241	-	3,241	91000-74989
9/16/13	Clarksville Country Club	August Dues	-	-	-	198	-	198	91000-74480
9/19/13	Tim Hall	Reimburse THEBRAIN Pro software	299	-	-	-	-	299	11000-74430
10/9/13	Clarksville Country Club	September dues	-	-	-	198	-	198	91000-74480
10/11/13	Reid Crawford	October Consultant	-	-	-	3,196	-	3,196	91000-74989
11/13/13	Clarksville Country Club	October Dues	-	-	-	223	-	223	91000-74480
12/3/13	Reid Crawford	December Consultant	-	-	-	3,177	-	3,177	91000-74989
12/11/13	Clarksville Country Club	November Dues	-	-	-	198	-	198	91000-74480
1/14/14	Clarksville Country Club	December Dues	-	-	-	198	-	198	91000-74480
2/4/14	Portrait, Inc.	Deposit for President Hall Portrait	-	-	-	8,500	-	8,500	91000-74490
2/6/14	Clarksville Country Club	January Dues	-	-	-	198	-	198	91000-74480
2/7/14	Reid Crawford	January Consultant	-	-	-	3,259	-	3,259	91000-74989
3/13/14	Clarksville Country Club	February Dues	-	-	-	198	-	198	91000-74480
3/10/14	Amazon	The Energy Bus book	15	-	-	-	-	15	11000-74540
3/10/14	Amazon	Predictably Irrational book	23	-	-	-	-	23	11000-74540
4/8/14	Clarksville Country Club	March dues	-	-	-	198	-	198	91000-74480
4/8/14	Reid Crawford	March Consultant	-	-	-	3,154	-	3,154	91000-74989
2/18/14	TBR	Presidential Search	26,334	-	-	-	-	26,334	30015-74989
2/19/14	Riverview Inn	room for Greenwood and Asher presidential search	77	-	-	-	-	77	30015-74989
2/21/14	TN Board of Regents	Ad for President Search	210	-	-	-	-	210	30015-74470
2/27/14	Chartwells	Lunch for TBR Search Committee	407	-	-	-	-	407	30015-74989
3/24/14	Riverview Inn	room for Greenwood and Asher presidential search	77	-	-	-	-	77	30015-74989
3/29/14	TBR	Presidential Search	26,333	-	-	-	-	26,333	30015-74989
4/15/14	Sheraton Music City Hotel	Lodging and Conference Room for Presidential Search Committee March 30-April 1	12,490	-	-	-	-	12,490	30015-74989
4/8/14	Chartwells	Breakfast for Search Committee March 14	221	-	-	-	-	221	30015-74989
4/8/14	Nebraska Book Co	supplies for candidates	60	-	-	-	-	60	30015-74510
4/10/14	FedEx	postage for presidential materials	17	-	-	-	-	17	30015-74230

Austin Peay State University
Schedule C - Other Expenses for the President
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
4/16/14	John Blake	travel reimbursement for presidential search	81	-	-	-	-	81	30015-73110
4/16/14	Elaine Berg	travel reimbursement for presidential search	115	-	-	-	-	115	30015-73110
4/18/14	Employment ads		2,760	-	-	-	-	2,760	30015-74470
4/21/14	Marissa Chandler	travel reimbursement for presidential search	77	-	-	-	-	77	30015-73110
4/21/14	Mercy Cannon	travel reimbursement for presidential search	111	-	-	-	-	111	30015-73110
4/21/14	Joanne Shepard	travel reimbursement for presidential search	143	-	-	-	-	143	30015-73110
4/21/14	Brian Johnson	travel reimbursement for presidential search	92	-	-	-	-	92	30015-73110
4/21/14	Jessica Dillingham	travel reimbursement for presidential search	68	-	-	-	-	68	30015-73110
4/21/14	Dee Boaz	travel reimbursement for presidential search	102	-	-	-	-	102	30015-73110
4/21/14	Ron Smithfield	travel reimbursement for presidential search	92	-	-	-	-	92	30015-73110
4/21/14	Harvill Evans	travel reimbursement for presidential search	113	-	-	-	-	113	30015-73110
4/21/14	Carrie Harris	travel reimbursement for presidential search	78	-	-	-	-	78	30015-73110
4/21/14	Michael Rainier	search committee travel	94	-	-	-	-	94	30015-73510
4/21/14	James Perry	search committee travel	119	-	-	-	-	119	30015-73510
4/21/14	Horace Murphy	search committee travel	157	-	-	-	-	157	30015-73510
4/22/14	Chad Brooks	travel reimbursement for presidential search	68	-	-	-	-	68	30015-73110
4/24/14	Riverview Inn	room for Greenwood and Asher	77	-	-	-	-	77	30015-74989
4/24/14	Riverview Inn	room for Greenwood and Asher	77	-	-	-	-	77	30015-74989
4/28/14	Riverview Inn	room for Greenwood and Asher	77	-	-	-	-	77	30015-74989
4/28/14	Riverview Inn	room for Greenwood and Asher	77	-	-	-	-	77	30015-74989
5/5/14	Jaime Taylor	reimburse meal with presidential candidate	81	-	-	-	-	81	30015-74989
5/6/14	Chartwells	Search Committee Breakfast 4-16-14	269	-	-	-	-	269	30015-74989
5/9/14	Franklin Street Florist	open reception pace alumni	-	-	-	35	-	35	91000-74989
5/12/14	Roy Gregory	reimburse meal with presidential candidate	123	-	-	-	-	123	30015-74989

Austin Peay State University
Schedule C - Other Expenses for the President
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
5/13/14	Riverview Inn	hotel for presidential candidate	154	-	-	-	-	154	30015-74989
5/13/14	Riverview Inn	hotel for presidential candidate	162	-	-	-	-	162	30015-74989
5/13/14	Riverview Inn	hotel for presidential candidate	162	-	-	-	-	162	30015-74989
5/13/14	Riverview Inn	hotel for presidential candidate	154	-	-	-	-	154	30015-74989
5/14/14	Steve Shaw	reimburse meal with presidential candidate	68	-	-	-	-	68	30015-74989
5/14/14	Jaime Taylor	reimburse meal with presidential candidate	80	-	-	-	-	80	30015-74989
5/14/14	Jaime Taylor	reimburse meal with presidential candidate	94	-	-	-	-	94	30015-74989
5/16/14	Sherryl Byrd	reimburse for dinner with Presidential candidates	445	-	-	35	-	479	91000-74989 30015-74989
5/16/14	Chartwells	presidential candidate luncheon 4-28-14	879	-	-	-	-	879	30015-74989
5/16/14	Chartwells	presidential candidate luncheon 4-30-14	312	-	-	-	-	312	30015-74989
5/16/14	Chartwells	presidential candidate luncheon 4-29-14	312	-	-	-	-	312	30015-74989
5/16/14	Chartwells	presidential meal vouchers	125	-	-	-	-	125	30015-74989
5/16/14	Tammy Cunningham	reimburse meal with presidential candidate	72	-	-	-	-	72	30015-74989
5/16/14	Jackie Struckmeyer	reimburse travel for presidential candidate	53	-	-	-	-	53	30015-73110
5/21/14	Susan Wilson	reimburse meal with presidential candidate	70	-	-	-	-	70	30015-74989
5/21/14	Vonda St. Amant	reimburse meal with presidential candidate	90	-	-	-	-	90	30015-74989
5/22/14	Chartwells	presidential candidate reception 5-5-14	305	-	-	-	-	305	30015-74989
5/22/14	Chartwells	presidential candidate reception 5-7-14	118	-	-	-	-	118	30015-74989
5/22/14	TBR	hotel for presidential candidate	534	-	-	-	-	534	30015-74989
5/22/14	Jaime Taylor	reimburse travel for presidential candidate	50	-	-	-	-	50	30015-73110
5/27/14	Mitch Robinson	reimburse meal with presidential candidate	98	-	-	-	-	98	30015-74989
6/13/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	728	-	-	-	-	728	30015-73610

Austin Peay State University
Schedule C - Other Expenses for the President
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
6/13/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	546	-	-	-	-	546	30015-73610
6/13/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	673	-	-	-	-	673	30015-73610
6/13/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	168	-	-	-	-	168	30015-73610
6/13/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	783	-	-	-	-	783	30015-73610
6/13/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	1,072	-	-	-	-	1,072	30015-73610
6/13/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	405	-	-	-	-	405	30015-73610
6/13/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	273	-	-	-	-	273	30015-73610
6/13/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	1,738	-	-	-	-	1,738	30015-73610
6/13/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	1,921	-	-	-	-	1,921	30015-73610
6/13/14	Greenwood Asher & Associates	postage for APSU materials send to candidates	2,991	-	-	-	-	2,991	30015-74240
6/13/14	Greenwood Asher & Associates	office supplies for materials sent to candidates	91	-	-	-	-	91	30015-74510
6/13/14	Greenwood Asher & Associates	copying and duplicating expenses for presidential candidates	4,499	-	-	-	-	4,499	30015-74140
6/16/14	Franklin Street Florist	Flowers for White Reception	-	-	-	35	-	35	91000-74989
6/13/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	3,448	-	-	-	-	3,448	30015-73610
6/17/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	537	-	-	-	-	537	30015-73610
6/17/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	1,702	-	-	-	-	1,702	30015-73610
6/17/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	2,212	-	-	-	-	2,212	30015-73610
6/18/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	1,163	-	-	-	-	1,163	30015-73610
6/27/14	Greenwood Asher & Associates	interview travel expenses for presidential candidates	2,563	-	-	-	-	2,563	30015-73610
6/27/14	Greenwood Asher & Associates	UPS charges for materials sent to presidential candidates	750	-	-	-	-	750	30015-74240
7/16/14	TBR	Presidential Search	26,333	-	-	-	-	26,333	30015-74989
			-	-	-	-	-	130,316	

Austin Peay State University
Schedule C - Other Expenses for the President
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
5/13/14	APSU	Tim Hall reimbursed for postage	(4)	-	-	-	-	(4)	10050-74230
5/14/14	Clarksville Country Club	April Dues	-	-	-	198	-	198	91000-74480
5/15/14	TN Sporting Goods, Inc.	alterations for letterman jacket	-	-	-	41	-	41	91000-74989
5/28/14	Lowes	refrigerator for president's office	-	-	359	-	-	359	34019-74510
5/29/14	Apple	Magic Trackpad-Tristan-Denley-Joanne has it now	69	-	-	-	-	69	11000-74510
4/28/14	Borum Photographics Inc. (Chromatics)	materials to print Hall's watercolors	1,691	-	-	302	-	1,993	11050-74190
4/30/14	Uline	mailing envelopes for watercolor prints	283	-	-	-	-	283	91000-74989
6/12/14	J & J Whitlow	base, top and cabinets for Browning office	-	-	3,980	-	-	3,980	11050-74510
6/16/14	Franklin Street Florist	commencement bouquet	-	-	-	70	-	70	34019-74390
6/17/14	Alpha Building	strip wall paper/prep walls, paint, clean, seal, repair damaged plaster areas for President's office	-	-	7,362	-	-	7,362	91000-74480
6/23/14	Reid Crawford	June consultant	-	-	-	3,249	-	3,249	34019-74230
6/23/14	Ferrell Calhoun	stain for Archwood	-	-	104	-	-	104	34019-74320
6/23/14	Case Restoration	clean lower and upstairs floor registers in Archwood	-	-	1,540	-	-	1,540	34019-74510
6/26/14	J & J Whitlow	custom plywood boxes	-	-	2,250	-	-	2,250	34019-74510
6/27/14	Clarksville Floor Covering	metal blinds and labor for President's office	-	-	2,029	-	-	2,029	34019-74390
6/27/14	Clarksville Floor Covering	Shaw carpet and vinyl plank materials and labor for president's office	-	-	4,372	-	-	4,372	91000-74989
6/27/14	Hopkinsville Christian County Chamber of Commerce	annual membership	-	-	-	170	-	170	34019-74320
6/30/14	Alpha Building	Archwood Interior Painting chase built at front door of Archwood	-	-	16,850	-	-	16,850	34019-74320
7/2/2014	Morton Mechanical	Dry clean drapes/clean and rehang all blinds	-	-	5,388	-	- 1	5,388	34019-74320
7/3/14	GCA Services Group	Clean windows at Archwood	-	-	2,962	-	- 1	2,962	34019-34019
7/3/14	Jake Welch Construction	refinishing scratch in Archwood	-	-	750	-	- 1	750	34019-74320
7/3/14	Farrell Calhoun	paint for Archwood	-	-	800	-	- 1	800	34019-74320
7/9/14	My Office Products	couch for President's office	-	-	44	-	- 1	44	11050-74510
7/22/14	Martha Elliott Interior	design services for Archwood paint	2,318	-	-	-	- 2	2,318	34019-74320
			-	-	286	-	-	286	

Austin Peay State University
Schedule C - Other Expenses for the President
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/13/14	My Office Products	guest chairs for President's office	1,916	-	-	-	- 3	1,916	11050-74510
Total Other Operating Expenses for the President			136,830	-	49,075	31,218	\$ -	217,123	

1. Expense was incurred in FY 14.
2. \$286 needs to be subtracted from "other" institutional total as it has not been paid out of this fiscal year.
3. \$1,916.00 needs to be subtracted from institutional total as it has not been paid out of this fiscal year

East Tennessee State University
Summary of the President's Expenses - Unaudited
For the Period July 1, 2013 to July 31, 2014

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 363,156	\$ -	\$ -	\$ -	\$ -	\$ 363,156
Travel	A	14,540	-	-	-	117	14,657
Business Meals and Hospitality	B	20,648	18,875	714	-	622	40,859
Other Expenses	C	927	556	-	-	-	1,483
Discretionary Allowance		5,000	-	-	-	-	5,000
Housing Allowance		-	-	-	-	-	-
Other Allowances		9,000	-	-	-	-	9,000
		413,271	19,431	714	-	739	434,155
President's Office:							
Salary and Benefits (3.5 FTE)		164,074	-	-	-	-	164,074
Travel		14,259	264	-	-	-	14,523
Business Meals and Hospitality		109	-	-	-	-	109
Other Expenses		39,311	57,362	-	-	-	96,673
		217,753	57,626	-	-	-	275,379
Total Expenses		\$ 631,024	\$ 77,057	\$ 714	\$ -	\$ 739	\$ 709,534

Additional Disclosures:

Other Allowances - The President is provided other spending allowances for vehicle expense.

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

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, 2013 to July 31, 2014

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			
7/12/13	7/16/13	8/15/13	Annapolis, MD	AASCU President's Conference	\$ -	\$ 832	\$ 229	\$ 20	\$ 1,080	\$ -	\$ -	\$ 1,080	E11000-73210
7/16/13	7/18/13	8/15/13	Washington DC	Meetings with Legislators	50	618	159	96	923	-	-	923	E11000-73220
7/24/13	7/25/13	8/23/13	Nashville, TN	THEC Summer Qtrly Mtg	-	126	99	22	247	-	-	247	E11000-73120
7/29/13	7/30/13	8/23/13	Memphis, TN	Visit at UT Dental School	832	108	69	22	1,030	-	-	1,030	E11000-73120
10/27/13	10/28/13	12/5/13	Nashville, TN	TN Women's Hall of Fame, Meetings in Nashville	-	143	87	22	252	-	-	252	E11000-73120
11/4/13		12/16/13	Nashville, TN	TBR meeting in Nashville	588	143	116	-	847	-	-	847	E11000-73120
11/5/13	11/6/13	12/16/13	Greensboro, NC	SoCon President's Meeting	94	117	42	-	136	-	117	253	E11000-73220
					-								
1/20/14	1/21/14	1/30/14	Nashville, TN	Budget Meeting and Evaluation with Chancellor	-	143	99	-	242	-	-	242	E11000-73120
					-								
2/3/14	2/4/14	2/26/14	Nashville, TN	Presidents Meeting and State of the State Address	-	144	99	22	265	-	-	265	E11000-73120
3/25/14	3/28/14	4/8/14	Nashville, TN	TBR and various meetings	-	429	185	70	684	-	-	684	E11000-73120
4/10/14	4/11/14	4/16/14	Chattanooga, TN	Admission and Athletic Events	111	-	69	-	180	-	-	180	E11000-73120
4/24/14	4/27/14	5/16/14	Jacksonville, FL	Attend President Aloia's Inauguration	772	94	150	32	1,048	-	-	1,048	E11000-73220
5/2/14	5/3/14	5/16/14	Charlotte, NC	Meet with alumni	-	94	76	-	170	-	-	170	E11000-73220
5/19/14	5/21/14	5/27/14	Atlanta, GA	Meet with alumni	-	187	132	-	319	-	-	319	E11000-73220
5/27/14	5/29/14	6/30/14	Hilton Head, SC	Southern Conference	1,611	352	129	-	2,092	-	-	2,092	E11000-73220
5/30/14	6/14/14	6/30/14	Rome/London	Travel with AMBA Students	1,706	736	2,154	-	4,596	-	-	4,596	E11000-73220
6/18/14	6/20/14	6/30/14	Nashville, TN	TBR Quarterly Meeting	-	290	99	40	429	-	-	429	E11000-73120
Total Travel Expenses for the President					\$ 5,764	\$ 4,555	\$ 3,993	\$ 346	\$ 14,540	\$ -	\$ 117	\$ 14,657	

East Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to July 31, 2014

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					
6/12/2013	8/20/2013	Unaka Woodworks	Employee retirement reception	\$ -	\$ 144	\$ -	\$ -	\$ -	\$ 144	75	\$ 1.92	F115300-74982
6/27/2013	7/25/2013	Aramark Services	Leadership breakfast with Dr. Noland	64	-	-	-	-	64	8	\$ 8.00	E14020-74551
7/16/2013	8/12/2013	Brian E Noland	Meeting with congressman to discuss government relations	80	-	-	-	-	80	3	\$ 26.73	E14020-74552
7/16/2013	8/12/2013	Brian E Noland	Washington DC alumni dinner Meeting to discuss community relations between ETSU and Johnson City	-	364	-	-	-	364	16	\$ 22.75	F115300-74552
7/19/2013	8/12/2013	Brian E Noland		40	-	-	-	-	40	3	\$ 13.22	E14020-74552
7/22/2013	8/12/2013	Brian E Noland	Meeting with Faculty Senate	72	-	-	-	-	72	2	\$ 36.10	E11000-74552
7/29/2013	8/15/2013	Brian E Noland	Memphis, TN alumni dinner	-	93	-	-	-	93	2	\$ 46.37	F115300-74551
7/30/2013	8/14/2013	Brian E Noland	Meeting with dental school	157	-	-	-	-	157	6	\$ 26.16	E14020-74552
7/31/2013	8/14/2013	Brian E Noland	Meeting with Ace Fellowship	21	-	-	-	-	21	2	\$ 10.69	E14020-74552
8/1/2013	8/15/2013	Aramark Services	Leadership breakfast with Dr. Noland	68	-	-	-	-	68	8	\$ 8.50	E14020-74551
8/1/2013	8/14/2013	Brian E Noland	Meeting with College of Business and Technology	37	-	-	-	-	37	2	\$ 18.46	E11000-74552
8/1/2013	8/14/2013	Brian E Noland	Meeting to discuss university business	28	-	-	-	-	28	2	\$ 13.77	E14020-74552
8/2/2013	8/14/2013	Brian E Noland	Meeting concerning university business	34	-	-	-	-	34	3	\$ 11.37	E11000-74552
8/5/2013	8/15/2013	Aramark Services	Staff Senate Dinner	-	665	-	-	-	665	34	\$ 19.56	F115300-74551
8/6/2013	8/19/2013	Aramark Services	Signing of Reverse Transfer Agreement with Walters State and Northeast State	193	-	-	-	-	193	8	\$ 24.14	E14020-74551
8/7/2013	8/19/2013	Aramark Services	Fine Arts Meeting	125	-	-	-	-	125	20	\$ 6.25	E14020-74551
8/13/2013	9/20/2013	Brian E Noland	Meeting concerning university business	31	-	-	-	-	31	2	\$ 15.74	E11000-74552
8/13/2013	9/20/2013	Brian E Noland	Meeting with TBR Regent Chamber of Commerce	30	-	-	-	-	30	2	\$ 15.21	E14020-74552
8/14/2013	8/22/2013	The Millennium Centre	Breakfast	3,166	-	-	-	-	3,166	275	\$ 11.51	E14020-74551
8/18/2013	8/30/2013	Aramark Services	Tenure Track Dinner	825	-	-	-	-	825			E14020-74551
8/18/2013	9/5/2013	Patricia G Holland	Tenure Track Dinner	-	28	-	-	-	28			F115300-74982
8/18/2013	9/5/2013	Donald W Good	Tenure Track Dinner	-	1,319	-	-	-	1,319			F115300-74982
Subtotal				825	1,347	-	-	-	2,172	55	\$ 39.49	
8/20/2013	8/27/2013	Carnegie Hotel	Faculty Senate Retreat	381	-	-	-	-	381	30	\$ 12.69	E14010-74490
Various	8/31/2013	One Stop Wines & Liquors	Restock of supplies at Shelbridge	-	342	-	-	-	342	N/A	N/A	F115300-74983
Various	9/5/2013	Tisha C Harrison	Décor for future occasions	-	147	-	-	-	147	N/A	N/A	F115300-74599
TBD	9/9/2013	David Champoullon	Arts Initiative Jazz event	-	3,525	-	-	-	3,525	N/A	N/A	F115300-74980
8/22/2013	9/11/2013	Aramark Services	Partners in Excellence Reception	195	-	-	-	-	195	12	\$ 16.25	E14020-74551

East Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to July 31, 2014

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					
8/26/2013	9/20/2013	Brian E Noland	Meeting to discuss Appalachian Drug Summit	26	-	-	-	-	26	2	\$ 13.12	E11000-74552
8/29/2013	9/12/2013	Aramark Services	Leadership breakfast with Dr. Noland	46	-	-	-	-	46	10	\$ 4.60	E14020-74551
8/29/2013	9/20/2013	Brian E Noland	Meeting with Regions Bank	63	-	-	-	-	63	3	\$ 20.93	E14020-74552
9/5/2013	9/17/2013	Aramark Services	Leadership breakfast with Dr. Noland	48	-	-	-	-	48	10	\$ 4.80	E14020-74551
9/9/2013	9/24/2013	Aramark Services	Leadership breakfast with Dr. Noland	54	-	-	-	-	54	7	\$ 7.71	E14020-74551
9/11/2013	9/20/2013	Brian E Noland	Dinner with Men's Golf Coach	51	-	-	-	-	51	2	\$ 25.36	E11000-74552
9/11/2013	9/20/2013	Brian E Noland	Meeting to discuss Performing Arts Project	55	-	-	-	-	55	3	\$ 18.37	E14020-74552
9/12/2013	9/20/2013	Brian E Noland	Meeting concerning university advancement	65	-	-	-	-	65	3	\$ 21.64	E11000-74552
9/13/2013	9/20/2013	Brian E Noland	Meeting with ETSU Foundation	65	-	-	-	-	65	3	\$ 21.71	E14020-74552
9/24/2013	11/8/2013	Brian E Noland	Dinner with Booth Goodwin	-	34	-	-	-	34	2	\$ 17.00	F-115300-74552
9/25-26/2013	10/1/2013	The Sign Factory	Appalachian Regional Prescription Drug Summit	70	-	-	-	-	70			E14020-74982
9/25-26/2013	10/15/2013	Axis Security	Appalachian Regional Prescription Drug Summit	216	-	-	-	-	216			E14010-74490
9/25-26/2013	9/17/13	Cumberland Marketing	Appalachian Regional Prescription Drug Summit	-	1,541	-	-	-	1,541			F115300-74982
		Subtotal		286	1,541	-	-	-	1,827	187	\$ 9.77	
10/3/13	10/15/13	Aramark Services	Local Leadership breakfast with Johnson City, Jonesborough, and	54	-	-	-	-	54	8	\$ 6.75	E14020-74551
10/15/13	11/13/13	Aramark Services	Fine Arts Meeting	125	-	-	-	-	125	12	\$ 10.42	E14020-74551
10/15/13	11/6/13	Brian E Noland	Meeting with TBR Regent	42	-	-	-	-	42	2	\$ 21.00	E14020-74552
10/20/13	1/10/14	Aramark Services	Mountain Stage Reception	741	-	-	-	-	741	52	\$ 14.25	E14020-74551
10/21/13	11/6/13	Brian E Noland	Meeting concerning athletic planning	23	-	-	-	-	23	3	\$ 7.67	E14020-74552
10/21/13	11/6/13	Brian E Noland	Meeting with Major to discuss city planning	30	-	-	-	-	30	3	\$ 10.00	E14020-74552
Various	10/31/13	One Stop Wines & Liquors	Restock of supplies at Shelbridge	-	549	-	-	-	549	N/A		F-115300-74983
10/23/13	11/6/13	Brian E Noland	Meeting concerning 125 committee work	83	-	-	-	-	83	4	\$ 20.75	E14020-74552
10/25/13	11/6/13	Brian E Noland	Meeting to discuss foundation/arts	60	-	-	-	-	60	3	\$ 20.00	E14020-74552
10/29/13	11/6/13	Brian E Noland	Meeting with congressman, representatives concerning ROTC	49	-	-	-	-	49	4	\$ 12.25	E14020-74552

East Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to July 31, 2014

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					
11/1/13	11/12/13	ARAMARK Services Inc	First Ladies' luncheon	-	134	-	-	-	134			F-115300-74551
11/1/13	11/30/13	Kroger 367	First Ladies' luncheon	-	14	-	-	-	14			F-115300-74570
		Subtotal		-	148				148	8	\$ 18.50	
11/7/13	10/18/13	Cumberland Marketing	Partners in Excellence	-	18	-	-	-	18			F-115300-74982
11/7/13	10/18/13	Cumberland Marketing	Partners in Excellence	-	443	-	-	-	443			F-115300-74982
		Subtotal		-	461	-	-	-	461	24	\$ 19.21	
11/11/13	10/6/13	Waste Management of Tri-Cities	Top High School students recruitment event	333	-	-	-	-	333			E14020-74490
11/11/13	11/14/13	Celebrate Rentals	Top High School students recruitment event	695	-	-	-	-	695			E14020-74639
11/11/13	12/31/13	Postage	Top High School students recruitment event	32	-	-	-	-	32			E14020-74230
		Subtotal		1,060	-	-	-	-	1,060	208	\$ 5.10	
11/12/13	11/30/13	Biomed Communications	Bluegrass and BBQ event at Fossil Site	115	-	-	-	-	115			E14020-74160
11/12/13	11/19/13	ARAMARK Services Inc	Bluegrass and BBQ event at Fossil Site	570	-	-	-	-	570			E14020-74551
11/12/13	11/12/13	Athletics (donated Basketball Tickets)	Bluegrass and BBQ event at Fossil Site	-	-	312	-	-	312			
11/12/13	11/12/13	Natural History Museum (donated passes)	Bluegrass and BBQ event at Fossil Site	-	-	402	-	-	402			
11/12/13	1/27/14	Copynet	Bluegrass and BBQ event at Fossil Site	48	-	-	-	-	48			E14020-74140
11/12/13	12/31/13	Postage	Bluegrass and BBQ event at Fossil Site	10	-	-	-	-	10			E14020-74230
		Subtotal		743	-	714	-	-	1,457	67	\$ 21.75	
11/18/13	12/11/13	Celebrate Rentals	Top High School students recruitment event	695	-	-	-	-	695			E14020-74639
11/18/13	2/10/14	Waste Management of Tri-Cities, Inc	Top High School students recruitment event	161	-	-	-	-	161			E14020-74632
11/18/13	12/31/13	Postage	Top High School students recruitment event	8	-	-	-	-	8			E14020-74230
		Subtotal		864	-	-	-	-	864	84	\$ 10.29	
11/18/13	11/22/13	Joe Smith	Lunch meeting with Johnson City Press	24	-	-	-	-	24	3	\$ 8.00	E14020-74552
11/20/13	11/19/13	Unaka Woodworks	Appreciation luncheon for Paul Montgomery	-	103	-	-	207	310			F-115300-74982

East Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to July 31, 2014

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					
11/20/13	11/30/13	Bomed Comm WO 14116439	Appreciation luncheon for Paul Montgomery	-	26	-	-	53	79			F-115300-74160
11/20/13	12/18/13	ARAMARK Services Inc	Appreciation luncheon for Paul Montgomery	-	116	-	-	233	349			F-115300-74551
11/20/13	1/6/14	Anna Marie's Florist	Appreciation luncheon for Paul Montgomery	-	66	-	-	129	195			F-115300-74599
Subtotal				-	311	-	-	622	933	19	\$ 49.11	
12/3/13	12/31/13	Postage	Top High School students recruitment event - Knoxville	22	-	-	-	-	22	151	\$ 0.15	E14020-74230
12/7/13	12/11/13	Copynet LLC	Winter Celebration	-	10	-	-	-	10			F-115300-74140
12/7/13	12/16/13	Copynet LLC	Winter Celebration	-	7	-	-	-	7			F-115300-74599
12/7/13	12/18/13	Tisha C Harrison	Winter Celebration	-	77	-	-	-	77			F-115300-74599
12/7/13	12/23/13	ARAMARK Services Inc	Winter Celebration	-	717	-	-	-	717			F-115300-74551
12/7/13	12/31/13	Van Mileage	Winter Celebration	-	25	-	-	-	25			F-115300-73120
12/7/13	12/31/13	Dollartree 3539 000353	Winter Celebration	-	51	-	-	-	51			F-115300-74570
12/7/13	12/31/13	Walmart 3829	Winter Celebration	-	2	-	-	-	2			F-115300-74570
12/7/13	2/17/14	PPWO 201409745	Winter Celebration	-	62	-	-	-	62			F-115300-75315
12/7/13	2/17/14	PPWO 201408919	Winter Celebration	-	49	-	-	-	49			F-115300-75315
12/7/13	2/26/14	PPWO 201409843	Winter Celebration	-	95	-	-	-	95			F-115300-75315
12/7/13	2/26/14	PPWO 201409743	Winter Celebration	-	18	-	-	-	18			F-115300-75315
12/7/13	2/26/14	PPWO 201409071	Winter Celebration	-	245	-	-	-	245			F-115300-75315
12/7/13	2/26/14	PPWO 201409046	Winter Celebration	-	160	-	-	-	160			F-115300-75315
12/7/13	2/26/14	PPWO 201408922	Winter Celebration	-	835	-	-	-	835			F-115300-75315
12/7/13	4/2/14	East Tenn Rent-Alls Inc	Winter Celebration	-	762	-	-	-	762			F-115300-74632
Subtotal					3,115				3,115	450	\$ 6.92	
12/14/13	12/23/13	ARAMARK Services Inc	Lunch for Commencement Workers	1,575	-	-	-	-	1,575	175	\$ 9.00	E14010-74551
12/14/13	12/23/13	ARAMARK Services Inc	Lunch for Commencement Platform Participants	464	-	-	-	-	464	21	\$ 22.08	E14010-74551
12/23/13	1/9/14	Dr. Brian Noland	Meeting with representative from Nuclear Fuels	83	-	-	-	-	83	2	\$ 41.50	E14020-74552
2/3/14	3/18/14	Dr. Brian Noland	Meeting with city mayor	28	-	-	-	-	28	2	\$ 14.00	E14020-74552
2/11/14	3/4/14	ARAMARK Services Inc	Reception	186	-	-	-	-	186	100	\$ 1.86	E11010-74551
2/18/14	3/19/14	ARAMARK Services Inc	Performing Arts Project	84	-	-	-	-	84	22	\$ 3.82	E14020-74551
2/18/14	3/18/14	Dr. Brian Noland	Meeting with city businessmen	21	-	-	-	-	21	2	\$ 10.50	E14020-74552
2/19/14	2/28/14	Kroger 367	David Bridges' book signing	-	5	-	-	-	5	23	\$ 0.22	F-115300-74570
2/20/14	3/18/14	Dr. Brian Noland	Meeting with city businessmen	35	-	-	-	-	35	3	\$ 11.67	E14020-74552

East Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to July 31, 2014

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					
2/21/14	2/28/14	Kroger 367	Salvation Army Souper Bowl	-	5	-	-	-	5	20	\$ 0.25	F-115300-74570
2/25/14	2/28/14	Kroger 367	University School Exchange Student Luncheon	-	5	-	-	-	5	25	\$ 0.20	F-115300-74570
2/26/14	3/18/14	Dr. Brian Noland	Meeting with city businessmen	38	-	-	-	-	38	3	\$ 12.67	E14020-74552
2/27/14	3/18/14	Dr. Brian Noland	Meeting with mayor	25	-	-	-	-	25	2	\$ 12.50	E14020-74552
3/5/14	3/18/14	Dr. Brian Noland	Meeting with vice mayor	26	-	-	-	-	26	2	\$ 13.00	E14020-74552
3/7/14	3/18/14	Dr. Brian Noland	Meeting with city commissioner	19	-	-	-	-	19	2	\$ 9.50	E14020-74552
3/11/14	3/18/14	Dr. Brian Noland	Meeting with First Tennessee Bank	57	-	-	-	-	57	3	\$ 19.00	E14020-74552
3/26/14	4/18/14	Dr. Brian Noland	Lunch with Roy Nicks	-	88	-	-	-	88	2	\$ 44.00	F-115300-74552
3/27/14	4/17/14	Bert C Bach	Lunch with Bill Kirkwood and Loui Gump	-	54	-	-	-	54	3	\$ 18.00	F-115300-74552
4/12/14	3/31/14	Sunny Bunny Easter Eggs	Easter egg hunt	-	241	-	-	-	241			F-115300-74570
4/12/14	4/21/2014	Shell Media LLC	Easter egg hunt	-	500	-	-	-	500			F-115300-74140
4/12/2014	4/28/2014	Waste Management of Tri-Cities Inc	Easter egg hunt	-	303	-	-	-	303			F-115300-74490
4/12/2014	4/22/2014	Aramark	Easter egg hunt	-	2,815	-	-	-	2,815			F-115300-74551
4/12/2014	5/14/2014	Celebrate Rentals	Easter egg hunt	-	150	-	-	-	150			F-115300-74639
4/12/2014	4/18/2014	Johnson City Transit System	Easter egg hunt	-	450	-	-	-	450			F-115300-74982
Subtotal					4,459				4,459	700	\$ 6.37	
4/16/2014	5/1/2014	Dr. Brian Noland	College of Pharmacy luncheon	-	394	-	-	-	394	100	\$ 3.94	F-115300-74552
4/8/2014	4/18/2014	Dr. Brian Noland	Dinner with soccer coach candidate	98	-	-	-	-	98	3	\$ 32.67	E14020-74552
4/21/2014	5/1/2014	Dr. Brian Noland	Lunch with representative from UVA Wise	66	-	-	-	-	66	3	\$ 22.00	E14020-74552
4/21/2014	4/30/2014	Kroger 367	Roan Scholars Dinner	-	23	-	-	-	23			F-115300-74570
4/21/2014	4/29/2014	Aramark	Roan Scholars Dinner	2,499	-	-	-	-	2,499			E14020-745514
Subtotal				2,499	23				2,522	125	\$ 20.18	
4/23/2014	4/30/2014	Kroger 367	President's Roundtable luncheon	-	23	-	-	-	23			F-115300-74570
4/23/2014	5/6/2014	Aramark	President's Roundtable luncheon	218	-	-	-	-	218			E14020-74551
Subtotal				218	23				241	12	\$ 20.08	
4/29/2014	5/6/2014	Aramark	Wellness Committee Health Hero	156	-	-	-	-	156	30	\$ 5.20	E11010-74551

East Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to July 31, 2014

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					
4/29/2014	5/6/2014	Aramark	Administrative Review Committee	90	-	-	-	-	90	33	\$ 2.73	E14010-74552
4/30/2014	5/23/2014	Aramark	Spring Fling	865	-	-	-	-	865			E14010-74551
4/30/2014	5/6/2014	Balloon-A-Tics	Spring Fling	152	-	-	-	-	152			E14010-74982
		Subtotal		1,017					1,017	750	\$ 1.36	
5/14/2014	6/12/2014	Aramark	Special commencement for student athletes	456	-	-	-	-	456			E14020-74551
5/14/2014	5/21/2014	William Macmorran	Special commencement for student athletes	250	-	-	-	-	250			E14020-74490
		Subtotal		706					706	150	\$ 4.71	
5/1/2014	5/15/2014	Dr. Brian Noland	Lunch with local businessman	122	-	-	-	-	122	5	\$ 24.40	E14020-74552
5/7/2014	5/16/2014	Dr. Brian Noland	Meeting with city businessman	27	-	-	-	-	27	2	\$ 13.50	E11000-74552
5/10/2014	5/23/2014	Aramark	Breakfast for Sen Alexander	57	-	-	-	-	57	10	\$ 5.70	E14020-74551
5/10/2014	5/23/2014	Aramark	Luncheon for commencement participants	483	-	-	-	-	483	23	\$ 21.00	E14010-74551
5/10/2014	5/23/2014	Aramark	Lunch for commencement workers	1,663	-	-	-	-	1,663	170	\$ 9.78	E14010-74551
5/12/2014	5/23/2014	Aramark	Lunch reception for Dick Green	-	419	-	-	-	419			F-115300-74551
5/12/2014	5/7/2014	Unaka Woodworks	Lunch reception for Dick Green	-	45	-	-	-	45			F-115300-74982
		Subtotal		-	464	-	-	-	464	23	\$ 20.17	
5/27/2014	6/4/2014	Aramark	Lunch with BMS Leader	21	-	-	-	-	21	2	\$ 10.50	E14020-74551
Various	6/10/2014	One Stop Wines & Liquors	Restock of supplies at Shelbridge	-	375	-	-	-	375	N/A	N/A	F-115300-74983
6/24/2014	6/30/2014	Tisha C. Harrison	New QCOM Dean reception	-	54	-	-	-	54			F-115300-74599
6/24/2014	6/30/2014	Chocolate Elegance LLC	New QCOM Dean reception	-	140	-	-	-	140			F-115300-74982
		Subtotal		-	194	-	-	-	194	27	\$ 7.19	
6/26/2014	6/30/2014	Aramark	Meeting with MSHA and Wellmont	507	-	-	-	-	507	30	\$ 16.90	E14020-74551
6/26/2024	6/30/2014	Aramark	Local Leadership Breakfast	51	-	-	-	-	51	10	\$ 5.10	E14020-74551
Total Business Meals and Hospitality Expenses for the President				20,648	\$ 18,875	\$ 714	\$ -	\$ 622	\$ 40,859			

East Tennessee State University
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2013 to July 31, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
9/27/13	Bryan F Malone	Sawing of cherry logs taken from Shelbridge	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250	F-115300-74982
1/6/14	Tennessee Florist Supply Inc	Winter holiday decorations	-	57	-	-	-	57	F-115300-74599
1/10/14	Dr. Brian Noland	Reimbursement for Dragon Software	117	-	-	-	-	117	E11000-74599
1/15/14	Workspace Interiors	Steelcase "Leap" Chair with headrest	810	-	-	-	-	810	E11000-74580
1/28/14	Indian Creek Nursery	Greenery for Shelbridge	-	249	-	-	-	249	F-115300-74599
Total Other Operating Expenses for the President			\$ 927	\$ 556	\$ -	\$ -	\$ -	\$ 1,483	

Middle Tennessee State University
Summary of the President's Expenses - Unaudited
For the Period July 1, 2013 to June 30, 2014

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 379,583	\$ -	\$ -	\$ -	\$ -	\$ 379,583
Travel	A	18,337	1,957	3,295	379	359	24,328
Business Meals and Hospitality	B	9,746	12,176	-	361	33,945	56,227
Other Expenses	C	10,538	1,890	1,015	225	-	13,668
Discretionary Allowance		5,000	-	-	-	-	5,000
Housing Allowance		-	-	-	-	-	-
Other Allowances		1,800	-	-	-	-	1,800
		<u>425,003</u>	<u>16,023</u>	<u>4,310</u>	<u>966</u>	<u>34,304</u>	<u>480,606</u>
President's Office:							
Salary and Benefits (3.3 FTE)		227,108	-	-	-	-	227,108
Travel		3,011	1,958	710	-	-	5,679
Business Meals and Hospitality		138	669	-	-	-	807
Other Expenses		77,809	12,429	-	-	-	90,238
		<u>308,066</u>	<u>15,056</u>	<u>710</u>	<u>-</u>	<u>-</u>	<u>323,832</u>
Total Expenses		<u>\$ 733,069</u>	<u>\$ 31,079</u>	<u>\$ 5,020</u>	<u>\$ 966</u>	<u>\$ 34,304</u>	<u>\$ 804,437</u>

Additional Disclosures:

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

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 2010 was \$28,080.

Athletic Tickets - The President is provided tickets to university athletic events. The face value of the tickets for this period was \$8,759.00, which is recorded in the expenses of the President's Institutional Budgetary Accounts.

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.

Middle Tennessee State University
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
8/3/13	8/3/13	11/12/13	Memphis, TN	Attend funeral services for State Representative Loice Deberry / President and Mrs. McPhee, TBR staff and board members / University plane used	1,125	-	-	-	1,125	-	-	-	-	1,125	265740 - 75312
8/8/13	8/8/13	11/12/13	Washington	Alumni, supporters, DNJ, and university staff to attend event at the Newseum boardroom in Washington, DC / University plane used (7)	2,795	-	-	-	2,795	-	-	-	-	2,795	265740 - 75312
8/14/13	8/15/13	8/30/13	Irving, TX	Conference USA Retreat	782	171	-	48	1,002	-	-	-	-	1,002	260100 - 73215
9/18/13	9/19/13	10/17/13	Knoxville, TN	Meeting with donors and tour re: MTSU Engineering Tech Department / possible collaboration with the Advanced Manufacturing Facility of the Oak Ridge National Laboratory	-	140	84	-	208	16	-	-	-	224	260100 - 73115 92377 - 77150
9/23/13	9/24/13	10/18/13	Knoxville, TN	Recruiting events in East Tennessee	-	199	-	-	120	79	-	-	-	199	260100 - 73115 92377 - 77340
9/26/13	9/27/13	11/19/13	Provo, UT	Football game MT vs BYU (Dr. McPhee and guest)	-	258	136	-	-	-	-	265	129	394	92872 - 77150 & Hotel Comp
9/28/13	9/29/13	10/18/13	Bowling Green, KY	Confucius Institute Joint Conference 2013	-	129	-	-	94	35	-	-	-	129	260100 - 73215 92377 - 73215
9/30/13	9/30/13	11/12/13	Bowling Green, KY	Transport Madam Xu Lin - Head of Confucius Institute Headquarter from Western Kentucky to MTSU / University plane used	438	-	-	-	438	-	-	-	-	438	265740 - 75312
10/4/13	10/4/13	11/12/13	Sevierville, TN	Meet with State Representatives Faison and Senator Ketron to discuss ginseng project / University plane used	850	-	-	-	850	-	-	-	-	850	265740 - 75312
10/12/13	10/14/13	12/5/13	Dallas, Texas	Football game MT vs North Texas	-	230	-	-	-	-	-	-	230	230	Hotel Comp
10/21/13	10/22/13	11/8/13	Memphis, TN	Recruiting events in West Tennessee	-	161	-	-	99	62	-	-	-	161	260100 - 73115 92377 - 73115
10/26/13	10/27/13	11/19/13	Dallas Fort Worth, Texas	Conference USA Board of Directors Meeting	318	176	108	25	589	38	-	-	-	627	260100 - 73215 92377 - 77340
11/11/13	11/11/13	11/30/13	Local travel while President's university car was being repaired	Motor Pool car used	12	-	-	-	12	-	-	-	-	12	260100 - 73110
12/1/13	12/10/13	12/19/13	China	Participant in 8th International Conference for Confucius Institutes	1,421	-	-	-	1,421	-	-	-	-	1,421	260100 - 73255
12/13/13	12/13/13	6/18/14	Alabama	Alabama A&M Graduation - University Plane used	575	-	-	-	575	-	-	-	-	575	265740 - 75312

Middle Tennessee State University
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
12/26/13	12/26/13	1/17/14	Fort Worth, TX	Fee to re-route travel from Nassau to DFW to attend Armed Forces Bowl Game (Dr. & Mrs. McPhee at \$150 each)	300	-	-	-	150	150	-	-	-	300	260100 - 73215 92377 - 77340
12/26/13	12/30/13	3/13/14	Fort Worth, TX	Room for 4 nights to attend Armed Forces Bowl Game and Kick-Off luncheon (with Mrs. McPhee and Seneca McPhee)	-	2,341	150	-	-	-	2,491	-	-	2,491	252102 - 73410 533586 - 73410 252102 - 74980 533586 - 74980
1/22/14	1/22/14	2/12/14	Atlanta, GA	Visit with President and Provost at Georgia State University RE: GSU student success initiatives	1,133	-	-	-	1,133	-	-	-	-	1,133	265740 - 74570 & 75312
1/25/14	1/27/14	2/12/14	Los Angeles, CA	Grammy Award ceremony, alumni and donor events (with Mrs. McPhee)	815	207	-	800	562	1,260	-	-	-	1,821	260100 - 73215 92377 - 73215 92377 - 77130
2/11/14	2/13/14	3/25/14	Miami, FL	Travel with Women's Basketball FIU/FAU (with Mrs. McPhee)	-	342	121	-	-	-	363	100	-	463	252102 - 73410 533586 - 73410 92872 - 77135
2/13/14	2/15/14	3/25/14	Boca Raton, FL	Travel with Women's Basketball FIU/FAU (with Mrs. McPhee)	-	298	20	-	-	-	318	-	-	318	252100 - 73410 533586 - 73410
3/10/14	3/16/14	4/1/14	El Paso, TX	Conference USA Basketball Tournament (travel with Mrs. McPhee)	240	895	167	-	991	261	37	14	-	1,303	260100 - 73215 92377 - 77340 92872 - 74980 533586 - 73410
3/16/14	3/19/14	4/1/14	Washington, DC	Meeting with DC alumni and visit Congressional offices	499	788	36	-	1,266	57	-	-	-	1,322	260100 - 73215 92377 - 73215
3/20/14	3/22/14	4/16/14	Seattle, Washington	NCAA Women's Basketball	-	86	-	-	-	-	86	-	-	86	252102 - 73410
4/9/14	4/9/14	6/18/14	Bristol	University Plane used - visit with King Pharmaceuticals regarding our Chinese medicinal plant research	1,385	-	-	-	1,385	-	-	-	-	1,385	265740 - 75312 & 74570
4/4/14	4/7/14	6/3/14	Dallas, TX	NCAA Final Four and meeting with President Emmert and NCAA staff	-	1,300	-	-	1,300	-	-	-	-	1,300	260100 - 73215
4/10/14	4/11/14	5/13/14	Washington, DC	Attend EAB New Member Launch	-	314	30	-	344	-	-	-	-	344	260100 - 73215
5/12/14	5/31/14	6/11/14	China	Lectures, recruiting, signing partnership agreements	-	1,116	-	-	1,116	-	-	-	-	1,116	260100 - 73255
6/8/14	6/9/14	6/25/14	Dallas, TX	Conference USA President's Meeting	552	212	-	-	763	-	-	-	-	763	260100 - 73215
Total Travel Expenses for the President					\$ 13,239	\$ 9,364	\$ 852	\$ 873	\$ 18,337	\$ 1,957	\$ 3,295	\$ 379	\$ 359	\$ 24,328	

Middle Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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					
6/4/13	8/14/13	Stones River Country Club	Lunch with community group	-	117	-	-	-	117	8	\$ 14.57	92377 - 74480
7/9/13	7/9/13	Aramark	Luncheon provided for community group	-	-	-	-	102	102	12	\$ 8.50	Vendor In-Kind
7/9/13	7/9/13	Aramark	Lunch at Hall of Fame	-	-	-	-	1,013	1,013	75	\$ 13.50	Vendor In-Kind
7/9/13	7/9/13	Aramark	Walking Tour of Campus break	-	-	-	-	210	210	50	\$ 4.20	Vendor In-Kind
7/9/13	7/9/13	Aramark	Picnic at President's Lawn	-	-	-	-	1,650	1,650			Vendor In-Kind
7/9/13	7/31/13	MTSU Event Coordination	Tent, table and chairs									265740 - 75310
7/9/13	7/31/13	MTSU Production Services	Production services for picnic	1,025 355	-	-	-	-	1,025 355			265740 - 75310
7/9/13	7/31/13	MTSU Facilities Services	Lawn site preparations for picnic	626	-	-	-	-	626			265740 - 74315
7/10/13	7/10/13	Aramark	Event at Miller Coliseum	-	-	-	-	582	582	50	\$ 11.63	Vendor In-Kind
7/11/13	7/11/13	Aramark	Educator Round Table panel discussion	-	-	-	-	360	360	30	\$ 12.00	Vendor In-Kind
7/11/13	7/11/13	Aramark	Reception for Chinese Delegation	-	-	-	-	359	359			Vendor In-Kind
7/11/13	8/21/13	Kroger (charged 7/11/13)	Supplies for reception	-	35	-	-	-	35			92377 - 77325
7/11/13	7/11/13	Aramark	Dinner at Jeff Hendrix Stadium Club	-	-	-	-	1,796	1,796	90	\$ 19.95	Vendor In-Kind
7/9 & 7/11	7/31/13	MTSU Murphy Center	Tables, chairs, event staff for Chinese Delegation events	553	-	-	-	-	553			265740 - 75310
7/11/13	7/31/13	MTSU Production Services	Chinese Delegation (Foundation House)	405	-	-	-	-	405			265740 - 75310
7/11/13	7/31/13	MTSU Production Services	Chinese Delegation Show (Tom Jackson Bldg)	1,660	-	-	-	-	1,660			265740 - 75310
7/11/13	8/21/13	Stones River Country Club	Lunch with Chinese Delegation	-	86	-	-	-	86	5	\$ 17.11	92377 - 74480
7/12/13	8/12/13	Sidney A. McPhee	Lunch with Chinese Delegation	73	-	-	-	-	73	6	\$ 12.14	260100 - 74980
Total for July 8-13, 2013: 21 elementary students, 12 teachers, and 3 administrators from Dongcheng Education Group from Hangzhou, China visited MTSU as part of Confucius Institute educational exchange program with Hangzhou Normal University.									10,786			
7/16/13	7/16/13	Aramark	Luncheon for the Community Advisory Team	-	-	-	-	102	102	12	\$ 8.50	Vendor In-Kind
7/29/13	10/23/13	Sidney A. McPhee	Lunch with donor	-	39	-	-	-	39	2	\$ 19.39	92377 - 77125

Middle Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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				Institutional	Foundation	Institutional	Foundation					
8/3/13	9/17/13	Front Street Deli	Lunch for those who flew on university plane to State Representative Lois Deberry's funeral in Memphis / President and Mrs. McPhee, TBR staff and board members	380	-	-	-	-	380	9	\$ 42.24	260100 - 73910
8/6/13	8/6/13	Aramark	Luncheon for the Community Advisory Team	-	-	-	-	108	108	12	\$ 9.00	Vendor In-Kind
8/8/13	8/8/13	Aramark	Luncheon for the Community Advisory Team	-	-	-	-	102	102	12	\$ 8.50	Vendor In-Kind
8/12/13	8/12/13	Aramark	President's Cabinet Retreat - Breakfast	-	-	-	-	178	178			Vendor In-Kind
8/12/13	8/12/13	Aramark	President's Cabinet Retreat - Break	-	-	-	-	151	151			Vendor In-Kind
8/12/13	8/12/13	Aramark	President's Cabinet Retreat - Lunch	-	-	-	-	241	241			Vendor In-Kind
8/12/13	8/12/13	Aramark	President's Cabinet Retreat - Break	-	-	-	-	187	187			Vendor In-Kind
8/12/13	8/15/13	TN Miller Coliseum	TN Miller Coliseum Club Rental	250	-	-	-	-	250			260100 - 75310
Total President's Cabinet Retreat									1,007	18	\$ 55.94	
8/17/13	8/17/13	Aramark	Summer Commencement Luncheon	-	-	-	-	720	720	45	\$ 15.99	Vendor In-Kind
8/24/13	8/24/13	Aramark	Dinner for Convocation guest speaker	-	-	-	-	273	273			Vendor In-Kind
8/24/13	9/18/13	Edward DeBoer	Supplies for dinner for Convocation speaker	-	25	-	-	-	25			92377 - 77325
Total Dinner for Convocation Speaker									298	14	\$ 21.30	
8/25/13	8/25/13	Aramark	Convocation Luncheon	-	-	-	-	1,497	1,497			Vendor In-Kind
8/25/13	9/9/13	Stewart's Special Events	Convocation: table linens	-	113	-	-	-	113			92377 - 74630
8/25/13	9/18/13	Events Coordination Dept	Convocation: gift for speaker	-	66	-	-	-	66			92377 - 77335
Total Convocation									1,676	60	\$ 27.94	
8/26/13	8/26/13	Pepsi	Pepsi products for the President's Office	-	-	-	-	109	109	n/a	n/a	Vendor In-Kind
8/29/13	1015/13	Gift-In-Kind	Beverages for the President's Skysuite	-	1,048	-	-	-	1,048			92377 - 74982
8/29/13	8/29/13	Aramark	Food for President's Skysuite	-	-	-	-	1,257	1,257			Vendor In-Kind
8/29/13	9/18/13	MTSU Event Coordination	Items/Décor for President's Skysuite	-	76	-	-	-	76			92377 - 77335
8/29/13	9/30/13	Kroger (charged 8/28/13)	Supplies for President's Skysuite	-	60	-	-	-	60			92377 - 77335

Middle Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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					
8/29/13	8/28/13	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
Total Football MT vs Western Carolina									2,592	60	\$ 43.19	
9/13/13	10/23/13	Sidney A. McPhee	Lunch with donor	-	19	-	-	-	19	2	\$ 9.33	92377 - 77135
9/14/13	9/14/13	Aramark	Food for President's Skysuite	-	-	-	-	1,257	1,257			Vendor In-Kind
9/14/13	9/11/13	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
9/14/13	11/1/13	Kroger (charged 9/13/13)	Supplies for President's Skysuite	-	44	-	-	-	44			92377 - 77335
Total Football MT vs Memphis									1,451	60	\$ 24.18	
9/18/13	9/18/13	Aramark	Food for Dames Club Reception	-	-	-	-	505	505			Vendor In-Kind
9/18/13	9/30/13	MTSU Motor Pool	Shuttle for Dames Club Reception	7	-	-	-	-	7			265740 - 73310
9/18/13	9/30/13	MTSU Parking Services	Driver for Shuttle	65	-	-	-	-	65			265740 - 75310
Total Dames Club Reception									577	50	\$ 11.53	
9/25/13	9/25/13	Aramark	Dinner at President's Home (TANG Jianwen, Ph.D. - Hunan Normal University partner)	-	-	-	-	273	273	14	\$ 19.50	Vendor In-Kind
9/26/13	9/26/13	Aramark	Box lunches for community group hosted by Ms. McPhee	-	-	-	-	88	88	10	\$ 8.75	Vendor In-Kind
10/5/13	10/5/13	Aramark	Food for President's Skysuite	-	-	-	-	1,257	1,257			Vendor In-Kind
10/5/13	10/2/13	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
10/5/13	11/1/13	Kroger (charged 10/4/13)	Supplies for President's Skysuite	-	42	-	-	-	42			92377 - 77335
Total Football MT vs East Carolina									1,449	60	\$ 24.15	
10/8/13	10/8/13	Aramark	Deans meeting / breakfast with the president	-	-	-	-	280	280	15	\$ 18.69	Vendor In-Kind
10/9/13	10/9/13	Aramark	Lunch at McCallie, YMCA Black Achievers	-	-	-	-	217	217	29	\$ 7.49	Vendor In-Kind
10/16/13	10/16/13	Pepsi	Pepsi products for the President's Office	-	-	-	-	137	137	n/a	n/a	Vendor In-Kind
10/17/13	10/25/13	MTSU Theater Dept	Rutherford's Got Talent	3,190	-	-	-	-	3,190	n/a	n/a	265740 - 75310
10/21/13	10/21/13	Aramark	Boxed Lunches at President's Home - planning meeting for community event	-	-	-	-	131	131	15	\$ 8.75	Vendor In-Kind

Middle Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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					
10/24/13	10/24/13	Aramark	Food for President's Skysuite	-	-	-	-	1,257	1,257			Vendor In-Kind
10/24/13	10/23/13	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
10/24/13	11/12/13	Kroger (charged 10/24/13)	Supplies for President's Skysuite	-	39	-	-	-	39			92377 - 77335
Total Football MT vs Marshall									1,446	60	\$ 24.10	
11/6/13	1/17/14	Sidney A. McPhee	Lunch with donor and Dean of College of Business	50	-	-	-	-	50	3	\$ 16.54	260100 - 74980
11/9/13	11/9/13	Aramark	Food for President's Skysuite	-	-	-	-	1,257	1,257			Vendor In-Kind
11/9/13	11/6/13	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
11/9/13	12/2/13	Kroger (charged 11/1/13)	Supplies for President's Skysuite	-	30	-	-	-	30			92377 - 77335
11/9/13	12/10/13	Kroger (charged 11/7/13)	Supplies for President's Skysuite	-	5	-	-	-	5			92377 - 77335
Total Football MT vs FIU									1,442	60	\$ 24.03	
11/13/13	11/13/13	Aramark	Refreshments for Ginseng Farm Opening	-	-	-	-	118	118			Vendor In-Kind
11/13/13	11/13/13	MTSU Production Services	Ginseng Farm Opening	773	-	-	-	-	773			265740 - 75310
Total Guy James Farm Ginseng Farm Opening									890	50	\$ 17.80	
11/14/13	11/14/13	Aramark	Boxed Lunches - President's Home - planning meeting for community event	-	-	-	-	113	113	15	\$ 7.50	Vendor In-Kind
11/14/13	11/14/13	Aramark	Visitors from Turkey	-	-	-	-	279	279	14	\$ 19.95	Vendor In-Kind
11/15/13	11/15/13	Aramark	Meeting in the President's Office for participants in the Student Success Hearings	-	-	-	-	108	108	12	\$ 9.00	Vendor In-Kind
11/20/13	11/20/13	Aramark	Reception and Dinner for Professor Dong - China Agricultural University	-	-	-	-	307	307	14	\$ 21.95	Vendor In-Kind
11/20/13	11/20/13	Aramark	Luncheon for Tennessean publisher	-	-	-	-	248	248	15	\$ 16.50	Vendor In-Kind
11/25/13	12/23/13	Sidney A. McPhee	Dinner with Chinese Delegation from Guangxi	-	149	-	-	-	149	8	\$ 18.58	92377 - 77325
11/30/13	11/30/13	Aramark	Food for President's Skysuite	-	-	-	-	1,257	1,257			Vendor In-Kind
11/30/13	11/26/13	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345

Middle Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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					
11/30/13	12/20/13	Kroger (charged 11/26/13)	Supplies for President's Skysuite	-	39	-	-	-	39			92377 - 77335
Total Football MT vs. UTEP									1,446	60	\$ 24.10	
11/30/13	12/23/13	Stones River Country Club	Food Minimum I-P	-	132	-	-	-	132	n/a	n/a	92377 - 74480
12/7/13	12/20/13	MTSU Parking Services	Shuttle at President's Home for Oaklands Tour of Homes	-	265	-	-	-	265	n/a	n/a	92377 - 75310
12/11/13	12/11/13	Aramark	Dames Club Reception	-	-	-	-	505	505	50	\$ 10.10	Vendor In-Kind
12/11/13	12/11/13	Aramark	Food for the Holiday Reception	-	-	-	-	2,250	2,250			Vendor In-Kind
12/11/13	12/20/13	MTSU Parking Services	Driver for Shuttle service	-	70	-	-	-	70			92377 - 75310
12/11/13	1/31/14	MTSU Motor Pool	Shuttle for reception	15	-	-	-	-	15			260100 - 73310
Total Faculty and Staff Holiday Reception									2,335	300	\$ 7.78	
12/12/13	12/12/13	Aramark	Food for Community Holiday Reception	-	-	-	-	2,850	2,850			Vendor In-Kind
12/12/13	12/23/13	Edward DeBoer	Supplies for Community Holiday Reception	-	43	-	-	-	43			92377 - 77335
12/12/13	12/12/13	Julie O'Donnell	Hospitality Assistant for Reception	-	150	-	-	-	150			92377 - 77345
12/12/13	1/6/14	Kroger	Supplies for Community Holiday Reception	-	40	-	-	-	40			92377 - 77335
12/12/13	12/20/13	MTSU Parking Services	Shuttle services	-	85	-	-	-	85			92377 - 75310
Total Community Holiday Reception									3,168	300	\$ 10.56	
12/14/13	12/14/13	Aramark	President's Commencement Luncheon	-	-	-	-	814	814	48	\$ 16.95	Vendor In-Kind
12/16/13	12/16/13	Aramark	President's Cabinet Holiday Luncheon	-	-	-	-	413	413	25	\$ 16.50	Vendor In-Kind
12/17/13	12/17/13	Aramark	Legislative Breakfast	-	-	-	-	159	159	20	\$ 7.95	Vendor In-Kind
12/27/13	1/17/14	Sidney A. McPhee	Armed Forces Bowl Game in Dallas Fort Worth - Dinner with alumni and supporters	-	2,188	-	-	-	2,188	14	\$ 156.26	92377 - 77325
12/28/13	1/17/14	Sidney A. McPhee	Armed Forces Bowl Game in Dallas Fort Worth - Lunch	-	74	-	-	-	74	4	\$ 18.53	92377 - 77325
12/30/13	3/17/14	Cat Concessions	Food for Armed Forces Bowl Sky Suite	-	1,427	-	-	-	1,427	45	\$ 31.71	92377 - 77325
1/8/14	1/8/14	Pepsi	Pepsi products for the President's Office	-	-	-	-	92	92	n/a	n/a	Vendor In-Kind
1/29/14	1/29/14	Aramark	Breakfast for MTSU A2's meeting	-	-	-	-	29	29	8	\$ 3.56	Vendor In-Kind

Middle Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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				Institutional	Foundation	Institutional	Foundation					
2/3/14	2/3/14	Aramark	Breakfast for University Leadership Council speaker	-	-	-	-	875	875	100	\$ 8.75	Vendor In-Kind
2/3/14	2/3/14	Aramark	Lunch for University Leadership Council speaker	-	-	-	-	165	165	10	\$ 16.50	Vendor In-Kind
2/5/14	2/5/14	Aramark	Breakfast meeting with consultant	-	-	-	-	194	194			Vendor In-Kind
2/5/14	2/27/14	MTSU Parking Services	Shuttle Services for President's guests	240	-	-	-	-	240			260100 - 75310
Meeting with Rezolv consultants									434	15	\$ 28.95	
2/11/14	2/26/14	Sidney A. McPhee	Dinner with donors - traveling with Women's Basketball Team	-	220	-	-	-	220	3	\$ 73.41	92377 - 77135
2/13/14	2/26/14	Sidney A. McPhee	Dinner with potential donors - traveling with Women's Basketball Team	-	184	-	-	-	184	4	\$ 46.01	92377 - 77135
2/14/14	2/26/14	Sidney A. McPhee	Dinner with potential donors - traveling with Women's Basketball Team	-	247	-	-	-	247	4	\$ 61.64	92377 - 77135
2/21/14	3/13/14	Stones River Country Club	Lunch with potential donor	-	23	-	-	-	23	2	11.435	92377 - 74480
2/25/14	3/19/14	Sidney A. McPhee	Dinner with visitor	-	266	-	-	-	266	6	\$ 44.26	92377 - 77325
2/27/14	3/19/14	Sidney A. McPhee	Lunch - MOU signing with Columbia State	-	34	-	-	-	34	3	\$ 11.42	92377 - 77325
2/28/14	3/13/14	Stones River Country Club	Food minimum I-P	-	108	-	-	-	108	n/a	n/a	92377 - 74480
3/13/14	4/3/14	Sidney A. McPhee	Dinner with donors - traveling C-USA Basketball Tournament in El Paso, TX	-	751	-	-	-	751	7	\$ 107.24	92377 - 77325
3/14/14	4/3/14	Sidney A. McPhee	Dinner with potential donors - traveling C-USA Basketball Tournament in El Paso, TX	-	254	-	-	-	254	5	\$ 50.87	92377 - 77325
3/15/14	4/3/14	Sidney A. McPhee	Lunch with alumni - traveling C-USA Basketball Tournament in El Paso, TX	-	62	-	-	-	62	3	\$ 20.80	92377 - 77325
3/15/14	4/16/14	Diane Turnham	Donor dinner	-	-	-	240	-	240	3	\$ 79.89	92872 - 77135
3/16/14	4/21/14	Sidney A. McPhee	Meeting at Pentagon	-	65	-	-	-	65	2	\$ 32.40	92377 - 77135
3/17/14	3/31/14	Andrew Oppmann	Dinner in Washington DC	-	121	-	-	-	121	2	\$ 60.42	92377 - 77325
3/18/14	3/31/14	Andrew Oppmann	Alumni Reception in Washington DC	-	729	-	-	-	729	14	\$ 52.04	92377 - 77325
3/21/14	4/15/14	Alan Farley	Donor dinner	-	-	-	121	-	121	3	\$ 40.49	92872 - 77135

Middle Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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				Institutional	Foundation	Institutional	Foundation					
3/22/14	4/21/14	Sidney A. McPhee	Dinner with donor & potential donors during NCAA Tournament	-	597	-	-	-	597	8	\$ 74.69	92377 - 77135
3/26/14	3/26/14	Aramark	Reception for Soledad O'Brien - guest speaker for Women's Mont	-	-	-	-	553	553	40	\$ 13.83	Vendor In-Kind
3/28/14	3/28/14	Pepsi	Pepsi products for the President's Office	-	-	-	-	111	111	n/a	n/a	Vendor In-Kind
4/4/14	4/4/14	Aramark	Pre-Reception for the MLK Banquet	-	-	-	-	105	105	50	2.1	Vendor In-Kind
4/6/14	4/25/14	Sidney A. McPhee	Dinner NCAA Men's Final Four	-	61	-	-	-	61	4	15.29	92377 - 77325
4/9/14	4/25/14	Sidney A. McPhee	Lunch with UPM Pharmaceuticals staff	-	30	-	-	-	30	3	\$ 9.97	92377 - 77325
4/16/14	4/25/14	Sidney A. McPhee	Dinner with potential donors	-	155	-	-	-	155	4	\$ 38.86	92377 - 77325
5/7/14	5/7/14	Aramark	Refreshments for MOU signing	-	-	-	-	23	23	15	\$ 1.50	Vendor In-Kind
5/9/14	5/9/14	Aramark	Reception for Commencement speakers	-	-	-	-	1,148	1,148			Vendor In-Kind
5/9/14	5/13/14	Ed Deboer	Supplies for reception	-	95	-	-	-	95			92377 - 77335
5/9/14	6/13/14	Ed Deboer	Supplies for reception	15	-	-	-	-	15			260100 - 74570
5/9/14	5/9/14	MTSU Bookstore	Gifts for Commencement speakers	-	134	-	-	-	134			92377 - 77335
5/9/14	5/30/14	MTSU Motor Pool	Shuttle	5	-	-	-	-	5			265740 - 73310
5/9/14	5/30/14	MTSU Parking Services	Driver for Shuttle	60	-	-	-	-	60			265740 - 75310
Total Commencement Speakers Reception									1,456	75	\$ 19.41	
5/10/14	5/10/14	Aramark	President's Commencement Luncheon	-	-	-	-	3,500	3,500	100	\$ 35.00	Vendor In-Kind
5/15/14	6/12/14	Sidney A. McPhee	Meal in Beijing with alumni	-	276	-	-	-	276	11	\$ 25.13	92377 - 77325
5/17/14	6/12/14	Sidney A. McPhee	Meal in Beijing with alumni	-	79	-	-	-	79	3	\$ 26.22	92377 - 77325
5/21/14	6/12/14	Sidney A. McPhee	Meal in Shanghai with alumni	-	195	-	-	-	195	4	\$ 48.77	92377 - 77325
5/29/14	6/12/14	Sidney A. McPhee	Meal in Beijing with alumni	-	85	-	-	-	85	3	\$ 28.31	92377 - 77325
6/11/14	6/11/14	Pepsi	Pepsi products for the President's Office	-	-	-	-	77	77	n/a	n/a	Vendor In-Kind
Total Business Meals and Hospitality Expenses for the President				\$ 9,746	\$ 12,176	\$ -	\$ 361	\$ 33,945	\$ 56,227			

Middle Tennessee State University
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
Other Expenses:									
9/5/13	Sidney A. McPhee	Reimbursement for Delta Sky Club membership	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ 450	92377 - 74480
10/23/13	Sidney A. McPhee	Reimbursement for Admirals Club Membership dues	-	500	-	-	-	500	92377 - 74480
12/23/13	Sidney A. McPhee	Parking on 11/21/13 for meeting with Senator and 11/25/13 for airport to meet Chinese Delegation	-	35	-	-	-	35	92377 - 77350
2/17/14	ESPN Regional TV, Inc.	Armed Forces Bowl commemorative gifts	-	-	550	-	-	550	533586 - 74980
4/21/14	Sidney A. McPhee	Parking International Airport 3/16 - 3/19/14	-	24	-	-	-	24	92377 - 77150
4/21/14	Sidney A. McPhee	Taxi fare on 3/16/14	-	20	-	-	-	20	92377 - 77150
4/16/14	Stadium Frame	Framed jersey - gift for Dr. McPhee from Men's Basketball 6th Man Club	-	-	-	225	-	225	92836 - 77345
6/30/14	Hobby Lobby	Frames and décor	109	-	-	-	-	109	260100 - 74570
6/30/14	Jostens	Football Bowl Ring and Pendant	-	-	465	-	-	465	533511 - 74510
Subtotal			109	1,029	1,015	225	-	2,378	
Office Expenses:									
1/14/14	Walmart	Christmas Tree for the President's Office	20	-	-	-	-	20	260100 - 74570
Subtotal			20	-	-	-	-	20	
Home Expenses:									
12/5/13	Follett (Bookstore)	Ornaments for President's Home	-	37	-	-	-	37	92377 - 77335
12/12/13	Edward DeBoer	Christmas Lights for President's Home	-	641	-	-	-	641	92377 - 77335
12/13/13	Debra Londre	Christmas Lights for President's Home	-	155	-	-	-	155	92377 - 77335
1/17/14	Resource & Operations	Frames for the President's Home	1,650	-	-	-	-	1,650	265740 - 75310
1/31/13	Kmart	Christmas item for President's Home	-	5	-	-	-	5	92377 - 77335
1/31/13	Lowes	Christmas items and storage bins for decorations	-	24	-	-	-	24	92377 - 77335
Subtotal			1,650	861	-	-	-	2,511	
Athletic Tickets:									
10/10/13	Athletic Ticket Office	Football Season Tickets 6 @ \$365 each	2,190	-	-	-	-	2,190	265740 - 74510
10/10/13	Athletic Ticket Office	Football Season Tickets (guests) 44 @ \$115 each	5,060	-	-	-	-	5,060	265740 - 74510
11/11/13	Athletic Ticket Office	Football Season Tickets (guests) 6 @ \$75 each	450	-	-	-	-	450	265740 - 74510
12/13/13	Athletic Ticket Office	Men's Basketball Season Tickets 2 @ \$70 each	140	-	-	-	-	140	265740 - 74510
12/13/13	Athletic Ticket Office	Women's Basketball Season Tickets 2 @ \$49 each	98	-	-	-	-	98	265740 - 74510
12/13/13	Athletic Ticket Office	Men's BB Season Tickets (guests) 4 @ \$70 each	280	-	-	-	-	280	265740 - 74510
12/13/13	Athletic Ticket Office	Women's BB Season Tickets (guests) 4 @ \$49 each	196	-	-	-	-	196	265740 - 74510
2/14/14	Athletic Ticket Office	Women's BB Tickets (guests) 25 @ \$5 each	125	-	-	-	-	125	265740 - 74510
2/14/14	Athletic Ticket Office	Baseball Season Tickets 1 @ \$40 each	40	-	-	-	-	40	265740 - 74510
2/14/14	Athletic Ticket Office	Baseball Season Tickets 4 Chairback @ \$45 each	180	-	-	-	-	180	265740 - 74510
Subtotal			8,759	-	-	-	-	8,759	
Total Other Operating Expenses for the President			\$ 10,538	\$ 1,890	\$ 1,015	\$ 225	\$ -	\$ 13,668	

Tennessee State University
Summary of the President's Expenses - Unaudited
For the Period July 1, 2013 to June 30, 2014

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 347,170	\$ -	\$ 400	\$ -	\$ -	\$ 347,570
Travel	A	4,020	(169)	2,699	-	980	7,530
Business Meals and Hospitality	B	9,474	34,398	-	-	22,248	66,120
Other Expenses	C	7,969	21,331	144,742	16,460	-	190,502
Discretionary Allowance		5,000	-	-	-	-	5,000
Housing Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
		<u>373,633</u>	<u>55,560</u>	<u>147,841</u>	<u>16,460</u>	<u>23,228</u>	<u>616,722</u>
President's Office:							
Salary and Benefits (5.50 FTE)		311,346	-	64,267	-	-	375,613
Travel		-	-	3,615	-	-	3,615
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		32,877	2,646	2,257	-	-	37,780
		<u>344,223</u>	<u>2,646</u>	<u>70,139</u>	<u>-</u>	<u>-</u>	<u>417,008</u>
Total Expenses		<u>\$ 717,856</u>	<u>\$ 58,206</u>	<u>\$ 217,979</u>	<u>\$ 16,460</u>	<u>\$ 23,228</u>	<u>\$ 1,033,730</u>

Additional Disclosures:

Other Allowances - The president has elected to take her \$5,000 allowance as part of her salary. The salary and benefits total includes \$400 Professional Privilege Tax paid on behalf of the president.

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

Athletic Tickets - The President is provided tickets and parking passess to university athletic events. The face value of the tickets for this period was \$36,970 and the value of the parking passes was \$1,025. These transactions are recorded in the revenues and expenses of the Athletic Department.

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.

Tennessee State University
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
2/27/13	3/1/13	10/30/13	Orlando, FL	Dr. Glover reimbursed the university for an overpayment on the claim	\$ -	\$ -	\$ (149)	\$ -	\$ -	\$ -	\$ -	\$ (149)	-	\$ (149)	710025-73200
2/27/13	3/1/13	11/6/13	Orlando, FL	Dr. Glover reimbursed the university for an overpayment on the claim	-	(20)	-	-	-	(20)	-	-	-	(20)	710025-73200
7/8/13	7/9/13		Washington, DC	Panelist on Increasing Graduation Rates (pd by NEA)	-	-	-	600	-	-	-	-	600	600	N/A
7/26/13	7/31/13	1/21/14	Miami, FL	National Bar Association	721	-	363	-	1,084	-	-	-	-	1,084	11000-73200
10/18/13	10/23/13	8/30/13	Washington, DC	AASCU Annual Meeting Registration (Cancelled)	-	-	-	-	-	-	-	-	-	-	11000-73200
11/9/13	11/13/13	8/26/13	Wasjington, DC	APLU Annual Meeting Registration	-	-	-	550	550	-	-	-	-	550	11000-73200
12/6/13	12/9/13	10/4/13	Atlanta, GA	SACS Conference Registration	-	-	-	450	450	-	-	-	-	450	11000-73200
1/14/14	1/15/14	12/6/13	San Diego, CA	NCAA Conference	-	-	-	755	375	-	-	-	380	755	11000-73200
3/26/14	3/26/14	3/27/14	Nashville, TN	Tennessee College Association 2014 Annual Meeting	-	-	-	100	100	-	-	-	-	100	11000-73100
9/25/13	9/29/13	5/13/14	St. Louis, MO	Attended the Gateway Classic Football Game (TSU vs. Central State)	-	301	297		598	-	-	-	-	598	11000-73200
1/23/14	1/24/14	5/13/14	Detroit, MI / Philadelphia, PA	Meet with alumni and Secretary of Education	613	115	84	52	864	-	-	-	-	864	11000-73200
8/1/14	8/4/14		Canton, OH	Registration Fee for NFL Hall of Fame Inductions Ceremonies				2,699	-	-	2,699	-	-	2,699	30600-73200
Total Travel Expenses for the President					\$ 1,334	\$ 247	\$ 744	\$ 5,206	\$ 4,020	\$ (169)	\$ 2,699	\$ -	\$ 980	\$ 7,530	

Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/10/13	NA	Aramark	Media Brown Bag Luncheon	\$ -	\$ -	\$ -	\$ -	\$ 373	\$ 373	30	\$ 12	N/A
7/16/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	130	130	10	13	N/A
7/23/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	150	150	10	15	N/A
7/30/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	14	N/A
8/6/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	150	150	10	15	N/A
8/8/13	8/8/2013	Centerplate Tennessee Titans	Tennessee Titans vs. Washington Redskins Football Game Suite 101	-	464	-	-	-	464	12	39	710025-74983
8/14/13	NA	Aramark	President's Meeting with potential donors	-	-	-	-	71	71	6	12	N/A
8/20/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	14	N/A
8/24/13	8/29/13	Centerplate Tennessee Titans	Tennessee Titans vs. Atlanta Falcons Football Game Suite 101	-	583	-	-	-	583	12	49	710025-74983
8/27/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	14	N/A
9/1/13	8/29/13	Centerplate Tennessee Titans	TSU vs. Bethune Cookman Football Game Suite 103	1,136	-	-	-	-	1,136	22	52	11000-74983
9/1/13	8/29/13	Centerplate Tennessee Titans	TSU vs. Bethune Cookman Football Game Suite 104	1,136	-	-	-	-	1,136	22	52	11000-74983
9/1/13	8/29/13	Centerplate Tennessee Titans	TSU vs. Bethune Cookman Football Game Suite 238A	3,295	-	-	-	-	3,295	80	41	11000-74983
9/10/13	9/17/13	Girl Scouts of Middle Tennessee	Patrons table at the 2013 Girl Scouts Luncheon	-	1,750	-	-	-	1,750	10	175.00	710025-74983
9/10/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	14	N/A
9/11/13	NA	Aramark	President's breakfast meeting with potential donors	-	-	-	-	106	106	6	18	N/A
9/17/13	NA	Aramark	Administrative Counsel Meeting	-	-	-	-	272	272	35	8	N/A
9/17/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	14	N/A
9/19/13	9/19/13	Centerplate Tennessee Titans	Tennessee Titans vs. San Diego Chargers Football Game Suite 101	-	534	-	-	-	534	12	45	710025-74983
9/24/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	355	355	25	14	N/A
9/29/13	10/24/13	Centerplate	Food for Titans vs NY Jets Football Game	-	438	-	-	-	438	12	37	710025-74983
9/30/13	NA	Aramark	Town Hall Meeting	-	-	-	-	555	555	200	3	N/A
10/1/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	14	NA
10/5/13	10/15/13	Centerplate	Food for TSU vs Southeast Missouri Football Game	1,285	-	-	-	-	1,285	24	54	11020-74983
10/5/13	10/15/13	Centerplate	Food for TSU vs South East Missouri Football Game	1,159	-	-	-	-	1,159	24	48	11020-74983
10/6/13	10/24/13	Centerplate	Food for Titans vs Kansas City Football Game	-	514	-	-	-	514	12	43	710025-74983
10/7/13	10/12/2013	Northwest Family YMCA	Sponsorship table for James Thomas Humanitarian Breakfast.	-	500	-	-	-	500	4	125.00	710025-74983
10/8/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	14	NA
10/15/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	14	NA
10/20/13	10/16/13	Centerplate	Food for Titans vs San Francisco Game	-	514	-	-	-	514	12	43	710025-74983
10/22/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	14	NA
10/24/13	12/3/13	Aramark	Inaugral Prayer Breakfast	-	3,750	-	-	-	3,750	250	15	722105-74983
10/26/13	11/7/13	Centerplate	Homecoming Football Game	-	1,136	-	-	-	1,136	22	52	710025-74983
10/26/13	11/7/13	Centerplate	Homecoming Football Game	-	1,980	-	-	-	1,980	38	52	710025-74983
10/26/13	11/7/13	Centerplate	Homecoming Football Game	-	1,136	-	-	-	1,136	22	52	710025-74983

Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/26/13	11/7/13	Centerplate	Homecoming Football Game		2,822				2,822	50	56	710025-74983
10/26/13	11/7/13	Centerplate	Homecoming Football Game		3,295				3,295	80	41	710025-74983
10/26/13	NA	Aramark	Breakfast for Homecoming volunteers	-	-	-	-	415	415	50	8	NA
10/29/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	14	NA
11/5/13	NA	Aramark	Inaugural Committee Closing Meeting	-	-	-	-	829	829	45	18	NA
11/10/13	11/8/13	Centerplate	Food for Titans vs Jacksonville Football Game		514				514	12	43	710025-74983
11/11/13	NA	Aramark	Office Supplies	-	-	-	-	770	770	1	770	NA
11/12/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	14	NA
11/12/13	NA	Aramark		-	-	-	-	272	272	35	8	NA
11/14/13	11/8/13	Centerplate	Administrative Council Meeting Food for Titans vs Indianapolis Football Game		514				514	12	43	710025-74983
11/15/13	11/21/13	Centerplate	Food for TSU vs Murray State Football Game	731					731	22	33	11020-74983
11/15/13	11/21/13	Centerplate	Food for TSU vs Murray State Football Game	731					731	22	33	11020-74983
11/19/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	14	NA
11/20/13	NA	Aramark	President's Media Brown Bag Luncheon	-	-	-	-	334	334	25	13	NA
11/20/13	NA	Aramark	Breakfast Meeting with Vol State President and other guests	-	-	-	-	193	193	10	19	NA
11/26/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	13.95	NA
12/5/13	NA	Aramark	Holiday Luncheon	-	-	-	-	419	419	35	12	NA
12/12/13	2/20/14	Aramark		-	8,776	-	-	-	8,776	400	22	710025-74983
12/15/13	12/18/13	Centerplate	Food for Titans vs Cardinals Football Game	-	514	-	-	-	514	12	43	710025-74983
12/17/13	NA	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	14	NA
12/20/13	NA	Aramark	Office Supplies	-	-	-	-	180	180	1	180	NA
12/29/13	1/15/14	Centerplate	Food for Titans vs Houston Football Game	-	514	-	-	-	514	12	43	710025-74983
1/7/14	1/6/2014	Aramark	President's Cabinet	-	-	-	-	180	180	10	18	N/A
1/29/14	1/29/2014	Aramark	President's Brown Bag Luncheon	-	-	-	-	373	373	30	12	N/A
1/31/14	1/31/2014	Aramark	Lunch Meeting with 6 Faculty Members	-	-	-	-	54	54	6	9	N/A
1/31/14	2/3/14	College Trust Fund	32nd Annual MLK Jr Scholarship Banquet, table (10)	-	750	-	-	-	750	10	75	710025-74983
2/4/14	2/4/2014	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	14	N/A
2/11/14	2/11/2014	Aramark		-	-	-	-	307	307	35	9	N/A
2/11/14	2/11/2024	Aramark	Administrative Counsel Meeting President's Cabinet Meeting	-	-	-	-	140	140	10	14	N/A
2/20/14	2/20/14	Aramark	Meeting with Chancellor, David Gregory and Monica Greppin Watts	-	-	-	-	88	88	3	29	N/A
2/21/14	1/27/14	Alpha Mu Omega Chapter AKA	: 2 tables, Founder's Day Luncheon, Alumni/Students	-	1,200	-	-	-	1,200	20	60	710025-74983
2/25/14	2/25/14	Aramark	President's Cabinet Meeting	-	-	-	-	140	140	10	14	N/A
2/27/14	2/27/14	Aramark	Black Caucus Reception	-	-	-	-	4,300	4,300	200	21	N/A
3/4/14	3/4/14	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	10	8	N/A

Tennessee State University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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					
3/5/14	3/5/14	Aramark	Strategy Lunch Meeting with Fred Jones	-	-	-	-	46	46	3	15	N/A
3/18/14	3/18/14	Aramark	Town Hall Meeting	-	-	-	-	210	210	100	2.10	N/A
3/18/14	3/18/14	Aramark	TSU at Legislative Plaza (Box Lunches)	-	-	-	-	3,050	3,050	350	9	N/A
3/25/14	3/25/14	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	10	8	N/A
4/3/14	3/6/14	Nashville Post	4th Annual Most Powerful Women Event (table)	-	350	-	-	-	350	10	35	710025-74983
4/6/14	5/5/14	TSUNAA -Jackson, TN Chapter	Scholarship Banquet	-	350	-	-	-	350	10	35	710025-74983
4/8/14	4/8/14	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	5	17	N/A
4/12/14	6/10/14	Fisk University	Scholarship Gala	-	1,500	-	-	-	1,500	10	150	710025-74983
4/15/14	4/15/14	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	5	17	N/A
4/16/14	4/16/14	Aramark	Clergy Breakfast	-	-	-	-	249	249	25	10	N/A
4/16/14	4/16/14	Aramark	Meeting with Nissan	-	-	-	-	46	46	3	15	N/A
4/21/14	4/21/14	Aramark	TLSAMP Advisory Board Meeting	-	-	-	-	662	662	30	22	N/A
4/22/14	4/22/14	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	5	17	N/A
4/22/14	4/22/14	Aramark	IBM Meeting	-	-	-	-	563	563	34	17	N/A
4/29/14	4/29/14	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	5	17	N/A
5/6/14	5/6/17	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	5	17	N/A
5/9/14	5/9/14	Aramark	Supplies	-	-	-	-	550	550	1	550	N/A
5/13/14	5/13/14	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	5	17	N/A
5/27/14	5/27/14	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	5	17	N/A
5/28/14	5/28/14	Aramark	KickOff Scholarshp Gala	-	-	-	-	841	841	45	19	N/A
6/3/14	6/3/14	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	5	17	N/A
6/10/14	6/10/14	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	5	17	N/A
6/10/14	6/10/14	Aramark	Master Plan Meeting	-	-	-	-	158	158	25	6	N/A
6/23/14	6/23/14	Aramark	Master Plan Meeting	-	-	-	-	170	170	10	17	N/A
6/24/14	6/24/14	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	5	17	N/A
6/26/14	6/26/14	Aramark	Boot Camp Luncheon	-	-	-	-	545	545	30	18	N/A
6/30/14	6/30/14	Aramark	Office Supplies	-	-	-	-	876	876	1	876	N/A
6/30/14	6/30/14	Aramark	Office Supplies	-	-	-	-	20	20	1	20	N/A
Total Business Meals and Hospitality Expenses for the President				\$ 9,474	\$ 34,398	\$ -	\$ -	\$ 22,248	\$ 66,120			

Tennessee State University
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total
			Institutional	Foundation	Institutional	Foundation		
7/22/13	Direct TV	Direct TV Service	\$ -	\$ -	\$ 104	\$ -	\$ -	\$ 104
7/22/13	Direct TV	Direct TV Service	-	-	104	-	-	104
8/7/13	Arlene Nicholas-Phillips	Reimbursement for Postage	305	-	-	-	-	305
8/8/13	Arlene Nicholas-Phillips	Reimbursement for Postage	305	-	-	-	-	305
8/8/13	Direct TV	Direct TV Service	-	-	226	-	-	226
8/8/13	Woodcuts	Reframing of President's Photo	-	118	-	-	-	118
8/22/13	Woodcuts	Refitting and rematting of President's Photos	838	-	-	-	-	838
9/5/13	Jane Jackson	Alumni Association Meeting in Cincinnati, OH	187	-	-	-	-	187
9/5/13	Curtis Johnson	Alumni Association Meeting in Cincinnati, OH	187	-	-	-	-	187
9/5/13	Thomas Jackson	Alumni Association Meeting in Cincinnati, OH	187	-	-	-	-	187
9/10/13	Sir Speedy	President Inauguration Logo Project	-	-	320	-	-	320
9/11/13	Direct TV	Direct TV Service	-	-	226	-	-	226
9/16/13	Mitchell Gold and Bob Williams	Furniture	-	-	11,090	-	-	11,090
9/16/13	Mitchell Gold and Bob Williams	Furniture/Accessories	-	-	3,818	-	-	3,818
9/17/13	Jane Jackson	Assisted the President at the Southern Heritage Classic	-	-	1,020	-	-	1,020
9/18/13	Thomas Jackson	Travel to Tallahassee, FL. To assist president at TSU vs. FAMU Football Game.	428	-	-	-	-	428
9/18/13	Arlene Nicholas Phillips	Assisted the President at the Southern Heritage Classic	-	-	161	-	-	161
9/19/2013	Ted R Sanders Moving	Storage	-	-	436	-	-	436
9/20/13	Ken Strickland	Investiture Program Design/Layout	-	-	1,250	-	-	1,250
9/20/13	Events Plus	Custom Backdrop/ Drapery	-	-	7,820	-	-	7,820
9/23/13	Grant Winrow	Assisted the President at the TSU vs. FAMU Football Game	-	-	428	-	-	428
9/24/13	Cassandra Griggs	Reimbursement for gift purchased on behalf of President Glover for donor's birthday.	-	625	-	-	-	625
10/4/13	Miyoungh Suh	Floral Centerpieces	-	-	-	353	-	353
10/4/13	Sharon Kaye Smith	Reimbursement for photo enlargements	-	69	-	-	-	69
10/4/13	Miyoungh Suh	Floral Centerpieces	-	-	-	627	-	627
10/8/13	Direct TV	Satellite Television Monthly Charge	-	-	226	-	-	226
10/9/13	Holmes Pest Control	Pest Control Services	-	-	95	-	-	95
10/10/13	Thomas A. Jackson	Transport President to Southern Heritage Classic in Memphis, TN 9/11/13	1,575	-	-	-	-	1,575
10/10/13	Sprintz Furniture Showroom	Delivery Charge	-	-	139	-	-	139
10/10/13	Sprintz Furniture Showroom	Arm Chairs	-	-	900	-	-	900
10/10/13	Sprintz Furniture Showroom	Side Chairs	-	-	2,035	-	-	2,035
10/10/13	Sprintz Furniture Showroom	Side Chairs	-	-	1,221	-	-	1,221
10/10/13	Sprintz Furniture Showroom	Dining Table	-	-	1,470	-	-	1,470
10/10/13	Sprintz Furniture Showroom	Rug	-	-	469	-	-	469
10/10/13	Sprintz Furniture Showroom	China Cabinet	-	-	3,999	-	-	3,999
10/10/13	Woodcuts	Eight framed Presidents Photos	-	1,856	-	-	-	1,856
10/11/13	Mark G. Hardy	Attend HBCU Conference (White House Initiative) in Washington, DC	380	-	-	-	-	380
10/15/13	Powell Photography Inc.	Promotional Photography Service for the President	-	2,798	-	-	-	2,798
10/16/13	Joy's Flowers	Funeral spray for Hinton C. Jones	-	203	-	-	-	203
10/17/13	Thomas A. Jackson	Transport President to St. Louis Gateway Classic in St. Louis, MO 9/25/13	693	-	-	-	-	693
10/18/13	Sharon Kaye Smith	Reimbursement of photofinishing of President's portraits done by Walgreen's.	-	168	-	-	-	168
10/18/13	Woodcuts	Framing of 2 photos for President's residence	-	460	-	-	-	460
10/21/13	Holmes Pest Control	Pest Control Services	-	-	450	-	-	450
10/21/13	Glenda Glover	Reimbursement for Purchases Made for the President's Home	-	-	800	-	-	800
10/21/13	Sharon Kaye Smith	Reimbursement for purchasing 8 name plates for Presidents portraits.	-	60	-	-	-	60

Tennessee State University
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total
			Institutional	Foundation	Institutional	Foundation		
10/23/13	Mark G. Hardy	Airline and Parking for attending the National HBCU Conference (White House Initiative) in Washington, DC	449	-	-	-	-	449
10/23/13	Arlene Nicholas Phillips	Reimbursement of photo finishing done by Walgreen's for President's residence.	-	38	-	-	-	38
10/23/13	The Blooming Boutique Flowers and Gifts	Luncheon Floral Arrangement	-	-	-	3,250	-	3,250
10/28/13	Thomas Graham	Assisted the President at the Southern Heritage Clasic	-	-	679	-	-	679
10/28/13	Thomas Graham	Assisted the President at the TSU vs. FAMU Football Game	-	-	428	-	-	428
10/31/13	Curtis Johnson	Coordinate logistics for President Glover in St. Louis, MO	-	-	522	-	-	522
11/1/13	Curtis Johnson	Coordinate logistics for President Glover in Memphis TN	-	-	890	-	-	890
11/5/13	Donald McRee	Construction Work in President's Home	-	-	125	-	-	125
11/5/13	Donald McRee	Construction Work in President's Home	-	-	1,000	-	-	1,000
11/7/13	Coit Services	Cleaning of Sheers	-	-	528	-	-	528
11/7/13	Powell Photography Inc.	TSU Inauguration Photos	-	2,691	-	-	-	2,691
11/8/13	Holmes Pest Control	Pest Control Services	-	-	450	-	-	450
11/8/13	Holmes Pest Control	Pest Control Services	-	-	950	-	-	950
11/8/13	Interiorscape Concepts Inc.	Floral Arrangements	-	-	-	415	-	415
11/11/13	Boulton Enterprises	Stripped Walls and Sealed Floors	-	-	1,200	-	-	1,200
11/11/13	Boulton Enterprises	Stripped Walls and Sealed Floors	-	-	1,200	-	-	1,200
11/13/13	Direct TV	Satelite Television Monthly Charge	-	-	226	-	-	226
11/14/13	Sprintz Furniture Showroom	Rug	-	-	899	-	-	899
11/14/13	Sprintz Furniture Showroom	Chairs	-	-	798	-	-	798
11/14/13	Sprintz Furniture Showroom	Chairs	-	-	1,596	-	-	1,596
11/18/13	Aim Construction	Install Wood Flooring	-	-	13,174	-	-	13,174
11/18/13	Medallic Art Co Ltd	Inauguration Medals	-	-	-	9,650	-	9,650
11/22/13	American Diabetes Association	Father of the year sponsorship and ad honoring Ron Corbin.	-	2,500	-	-	-	2,500
11/22/13	Liberty Party Rental Inc	Chair Rentals	-	-	-	1,165	-	1,165
11/26/13	Thomas Jackson	Transproted the President During Homecoming Week	-	-	507	-	-	507
11/26/2013	Walmart	Additional Christmas Lites	-	239	-	-	-	239
11/27/13	Old Time pottery	Christmas lites for lighting of the Christmas tree on campus.	-	503	-	-	-	503
11/27/13	Old Time pottery	Christmas lites for lighting of the Christmas tree on campus.	-	400	-	-	-	400
12/5/13	Donald McRee	Install Mirror in Bathroom	-	-	325	-	-	325
12/6/13	Performance Studios Inc	Santa Suit Rental for Tree Lighting Ceremony	-	85	-	-	-	85
12/6/13	Events Systems Productions	Inaugural Luncheon Sound System	-	-	-	1,000	-	1,000
12/11/13	Direct TV	Satelite Television Monthly Charge	-	-	226	-	-	226
12/12/13	Joy's Flowers	Flowers for Aaron Powell and Alfred Coleman, sympathy and get well.	-	168	-	-	-	168
12/13/13	Prographics Blueprint Co	24"x36" semi gloss photo prints mounted to foamcore for the Southern Heritage Classic.	84	-	-	-	-	84
12/17/13	Jewel Jordan	Full page ad for 2013 Memphis Alumni Gala Souvenir Book.	-	160	-	-	-	160
12/18/13	Alpha Building Corp	Lighting in President's Residence	-	-	8,643	-	-	8,643
12/20/13	Holmes Pest Control	Pest Control Services	-	-	450	-	-	450
12/20/13	Holmes Pest Control	Pest Control Services	-	-	95	-	-	95
12/20/13	Michelle Viera	Reimbursement for supplies purchased for TSU holiday celebration	-	103	-	-	-	103
1/13/14	Direct TV	Direct TV Service	-	-	226	-	-	226
1/22/14	Fedex Corp	Shipping Charges	233	-	-	-	-	233
1/22/14	Joy's Flowers	Funeral Spray for Anne Peters	-	188	-	-	-	188
1/28/14	Fedex Corp	Express Mail Charges for President's Office	159	-	-	-	-	159
1/28/14	Fedex Corp	Express Mail Charges for President's Office	56	-	-	-	-	56

Tennessee State University
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total
			Institutional	Foundation	Institutional	Foundation		
1/28/14	Fedex Corp	Shipping Charges for President's Office	118	-	-	-	-	118
1/31/14	Enterprise Car Rental	Vehicle Rental - Thomas Jackson 11/29/13	104	-	-	-	-	104
1/31/14	Enterprise Car Rental	Vehicle Rental - Thomas Jackson 9/24/13	324	-	-	-	-	324
1/31/14	ACUA	Membership Dues	375	-	-	-	-	375
2/11/14	Allen Printing Company	Christmas Postcards	-	247	-	-	-	247
2/12/14	Fedex Corp	Shipping Charges for President's Office	104	-	-	-	-	104
2/12/14	Joy's Flowers	Funeral Spray for R. Johnson	-	118	-	-	-	118
2/12/14	Joy's Flowers	Fruit basket for J. Thomas	-	98	-	-	-	98
2/14/14	Direct TV	Direct TV Service	-	-	226	-	-	226
2/20/14	Interiorscape Concepts	Delivery Fee for 14" Majesty Palm Plants and Containers	-	45	-	-	-	45
2/20/14	Interiorscape Concepts	Majesty Palm Plants	-	300	-	-	-	300
2/20/14	Interiorscape Concepts	White Lattice Containers for Majesty Palm Plants	-	100	-	-	-	100
2/28/14	Women in Higher Education in TN	Institutional Membership Fee	200	-	-	-	-	200
2/28/14	Sunshine Shop	Gourmet basket for Titans head coach	-	100	-	-	-	100
2/28/14	Carter's Family Florist	Funeral for Dr. Hazo Carter	-	100	-	-	-	100
2/28/14	Polsinelli PC	Consulting Contract	-	-	29,741	-	-	29,741
3/6/14	Nashville Area Chamber of Commerce	Scheduled investment in P2020 4/1/2014 - 3/31/2015	-	3,000	-	-	-	3,000
3/7/14	Aim Construction Company	Tile Removal and High Gloss Finish at President's Residence	-	-	4,900	-	-	4,900
3/10/14	Print Authority	President's Monarch Envelopes	233	-	-	-	-	233
3/10/14	Print Authority	President's Letterhead	193	-	-	-	-	193
3/12/14	Direct TV	Direct TV Service	-	-	243	-	-	243
3/12/14	Alpha Building Corp	Install New Lighting in The President's Residence	-	-	1,641	-	-	1,641
3/18/14	Commercial Satellite and Internet	Repari and Move Coaxial Line	-	-	500	-	-	500
3/25/14	Carter's Family Florist	Funeral Spray for Mary Love	-	100	-	-	-	100
4/3/14	SkillPath Seminars	Administrative Assitants Conference - Arlene Phillips	252	-	-	-	-	252
4/15/14	Direct TV	Direct TV Service	-	-	270	-	-	270
4/15/14	Direct TV	Direct TV Service	-	-	270	-	-	270
4/15/14	Direct TV	Direct TV Service	-	-	270	-	-	270
4/23/14	Tennessee Tribune	Full Page Ad "Fisk Inauguration"	-	1,200	-	-	-	1,200
4/25/14	Namcy Vincent	Consulting Contract (multiple payments)	-	-	32,000	-	-	32,000
5/20/14	Grant Winrow	Assisted the President at the Youth Education Forum in Austin, TX.	-	1,162	-	-	-	1,162
5/29/14	Holmes Pest Control	Pest Control Services	-	-	95	-	-	95
5/29/14	Holmes Pest Control	Pest Control Services	-	-	95	-	-	95
5/29/14	Holmes Pest Control	Pest Control Services	-	-	450	-	-	450
5/29/14	Holmes Pest Control	Pest Control Services	-	-	95	-	-	95
6/10/14	TSUNAA	Ad for 62nd National Alumni Convention Brochure	-	500	-	-	-	500
6/14/14	Joy's Flowers	Funeral Spray for Harold Mitchell, William Earl Ray and Bethany Gamble-Crouch	-	330	-	-	-	330
6/18/14	American Diabetes Association	2014 Father of the Year Awards	-	500	-	-	-	500
			\$ 7,969	\$ 21,331	\$ 144,742	\$ 16,460	\$ -	\$ 190,502

Tennessee Tech University
Summary of the President's Expenses - Unaudited
For the Period July 1, 2013 to June 30, 2014

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 333,120	\$ -	\$ -	\$ -	\$ -	\$ 333,120
Travel	A	10,222	2,033	-	418	-	12,673
Business Meals and Hospitality	B	26,340	-	-	7,425	10,000	43,765
Other Expenses	C	-	8,133	55,886	36,511	-	100,530
Discretionary Allowance		5,000	-	-	-	-	5,000
		<u>374,682</u>	<u>10,166</u>	<u>55,886</u>	<u>44,354</u>	<u>10,000</u>	<u>495,088</u>
President's Office:							
Salary and Benefits (5.2 FTE)		670,601	-	8,316 ¹	-	-	678,917
Travel		25,039	1,000 ²	-	-	-	26,039
Other Expenses		323,532	-	-	-	-	323,532
		<u>1,019,172</u>	<u>1,000</u>	<u>8,316</u>	<u>-</u>	<u>-</u>	<u>1,028,488</u>
Total Expenses		<u>\$ 1,393,854</u>	<u>\$ 11,166</u>	<u>\$ 64,202</u>	<u>\$ 44,354</u>	<u>\$ 10,000</u>	<u>\$ 1,523,576</u>

1 Salary/Benefits for TTU employees for work completed at Walton House--included on Schedule C

2 Registration/travel for TTU employees paid from Pres. Discretionary Fund--included on Schedule C

Additional Disclosures:

Other Allowances - The President is provided other spending allowances as Discretionary Allowance, total of \$5,000 fiscal YTD.

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 2013 was \$30,247 (listed on Schedule C Other Expenses).

Athletic Tickets - The President is provided tickets to university athletic events. The face value of the tickets for fiscal YTD, \$11,532, which is reported on Schedule C Other Expenses. Tickets used for President's Box, P-16 guests and basketball game special events/guests.

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 Flex Dollars, totaling \$10,000 fiscal YTD.

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, 2013 to June 30, 2014

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
8/4/13	8/5/13	8/21/13	St. Petersburg, FL	Solicitation of Support	\$ 498	\$ 104	\$ 30	\$ 18	\$ -	\$ 650	\$ -	\$ -	\$ -	\$ 650	999001-73210
9/6/13	9/8/13	9/12/13	Madison, WI	TTU FB vs. U of WI (family)	-	245	173	-	-	-	-	418	-	418	991GEN-73210
9/6/13	9/8/13	10/30/13	Madison, WI	TTU FB vs. U of WI (Pres.)	475	245	125	38	883	-	-	-	-	883	260001-73210
9/14/13	9/15/13	9/27/13	Hampton, VA	TTU FB vs. Hampton Univ	177	-	-	18	195	-	-	-	-	195	260001-73210
10/3/13	10/4/13	9/30/13	Nashville, TN	TN Governor's Conference	-	-	-	250	250	-	-	-	-	250	260001-73110
10/20/13	10/22/13	11/7/13	Hollywood, CA	AASCU Annual Mtg	561	529	315	810	2,215	-	-	-	-	2,215	260001-73210
10/28/13	10/30/13	11/14/13	Indianapolis, IN	NCAA PAG Mtg	(78)	-	-	-	(78)	-	-	-	-	(78)	260001-73210
12/8/13	12/9/13	1/6/14	Atlanta, GA	SACSCOC Annual Mtg	-	191	76	450	717	-	-	-	-	717	260001-73210
1/15/14	1/18/14	2/7/14	San Diego, CA	NCAA Convention	40	-	249	250	539	-	-	-	-	539	260001-73210
1/8/14	1/9/14	1/17/14	Stamford, CT	Donor Cultivation Visit	296	139	136	-	571	-	-	-	-	571	260001-73210
1/30/14	1/30/14	2/6/14	Nashville, TN	THEC Qtrly Mtg	-	-	9	-	9	-	-	-	-	9	260001-73110
3/5/14	3/7/14	3/31/14	Nashville, TN	OVC Tournament	-	306	-	48	354	-	-	-	-	354	260001-73110
3/26/14	3/26/14	4/15/14	Nashville, TN	TCA Annual Mtg	-	-	-	110	110	-	-	-	-	110	260001-73110
3/27/14	3/27/14	4/15/14	Nashville, TN	TN CC Summit	-	-	-	13	13	-	-	-	-	13	260001-73110
4/9/14	4/16/14	4/30/14	Mumbai, India	Mtgs/Visits w/India Institutes	1,644	-	-	-	1,644	-	-	-	-	1,644	260001-73220
4/9/14	4/16/14	5/16/14	Mumbai, India	Mtgs/Visits w/India Institutes	147	513	374	349	-	1,383	-	-	-	1,383	999001-73220
4/22/14	4/23/14	6/10/14	Indianapolis, IN	NCAA PAG Mtg	(300)	-	-	-	(300)	-	-	-	-	(300)	260001-73210
5/20/14	5/21/14	6/4/14	Washington, DC	Solicitation of Support	559	-	76	95	730	-	-	-	-	730	260001-73210
5/29/14	5/30/14	6/19/14	Nashville, TN	OVC Bd of Pres Mtg	-	166	-	28	194	-	-	-	-	194	260001-73110
6/1/14	6/2/14	6/16/14	Atlanta, GA	SACSCOC Orientation	-	125	68	15	208	-	-	-	-	208	260001-73210
6/4/14	6/5/14	6/16/14	Chattanooga, TN	TVC Summit & Bd Mtg	-	111	28	11	150	-	-	-	-	150	260001-73110
6/12/14	6/15/14	6/30/14	San Francisco, CA	Alumni Events/Donor Visits	1,218	314	113	173	1,818	-	-	-	-	1,818	260001-73210
Total Travel Expenses for the President					\$ 5,237	\$ 2,988	\$ 1,772	\$ 2,676	\$ 10,222	\$ 2,033	\$ -	\$ 418	\$ -	\$ 12,673	

Tennessee Tech University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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					
7/9/13	7/9/13	Chartwells	Cabinet Mtg	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50	10	\$ 5.00	Flex
7/18/13	8/2/13	Dr. Philip Oldham	Research Collaborations Mtg	37	-	-	-	-	37	3	\$ 12.33	251036-74581
7/19/13	7/31/13	Chartwells	UAB Guests Lunch Mtg	69	-	-	-	-	69	3	\$ 23.00	251036-74581
7/23/13	7/31/13	Chartwells	Industrial Reps Mtg	58	-	-	-	-	58	14	\$ 4.14	251036-74581
8/5/13	8/31/13	Kroger	Mtg Supplies	73	-	-	-	-	73	NA	NA	251036-74581
8/6/13	8/31/13	Chartwells	Cabinet Mtg	55	-	-	-	-	55	11	\$ 5.00	251036-74581
8/12/13	8/31/13	Chartwells	Campus Clean-Up Day	3,315	-	-	-	-	3,315	390	\$ 8.50	251036-74581
8/12/13	8/31/13	Jimmy Kelly's Restaurant	Stewardship Lunch w/Donor	-	-	-	175	-	175	3	\$ 58.33	999000-74581
8/15/13	8/31/13	Chartwells	Campus Environ/Conser Mtg	321	-	-	-	-	321	14	\$ 22.93	251036-74581
8/15/13	8/31/13	Chartwells	New TT Faculty Orient. Mtg	146	-	-	-	-	146	22	\$ 6.64	251036-74581
8/21/13	8/21/13	Chartwells	Univ. Faculty Mtg Luncheon	-	-	-	-	4,547	4,547	350	\$ 12.99	Flex
8/22/13	8/28/13	Dr. Philip Oldham	Econ Dev Collaborations Mtg	79	-	-	-	-	79	4	\$ 19.75	251036-74581
8/29/13	8/29/13	Chartwells	FB Game--President's Box	-	-	-	-	500	500	50	\$ 10.00	Flex
8/29/13	8/29/13	Chartwells	FB Game--President's Tent	-	-	-	-	1,000	1,000	100	\$ 10.00	Flex
9/3/13	9/30/13	Chartwells	SGA & Pres Amb Dinner	655	-	-	-	-	655	40	\$ 16.38	251036-74581
9/16/13	9/30/13	Chartwells	Staff Svc Pin Presentation	425	-	-	-	-	425	100	\$ 4.25	251036-74581
9/17/13	9/30/13	Chartwells	Open Session w/President	650	-	-	-	-	650	75	\$ 8.67	251036-74581
9/20/13	9/30/13	Chartwells	New Faculty/Admins Recep.	2,227	-	-	-	-	2,227	115	\$ 19.37	251036-74581
9/20/13	9/30/13	Chartwells	Campus Facilities Tour/Mtg	161	-	-	-	-	161	7	\$ 23.00	251036-74581
9/21/13	9/21/13	Chartwells	FB Game--President's Box	-	-	-	-	600	600	60	\$ 10.00	Flex
9/21/13	9/21/13	Chartwells	FB Game--President's Tent	-	-	-	-	550	550	55	\$ 10.00	Flex
9/26/13	9/30/13	Chartwells	Drive 55 Comm Mtg	248	-	-	-	-	248	15	\$ 16.53	251036-74581
9/27/13	10/31/13	Chartwells	Evening of Thanks--Pres. Club	-	-	-	2,313	-	2,313	125	\$ 18.50	999000-74581
9/27/13	10/17/13	M. Hutchins	Entertainment for PC Event	-	-	-	300	-	300	125	\$ 2.40	999000-74581
9/28/13	9/28/13	Chartwells	FB Game--President's Box	-	-	-	-	600	600	60	\$ 10.00	Flex
9/28/13	9/28/13	Chartwells	FB Game--President's Tent	-	-	-	-	600	600	60	\$ 10.00	Flex
10/10/13	10/10/13	Chartwells	FB Game--President's Box	-	-	-	-	600	600	60	\$ 10.00	Flex
10/10/13	10/10/13	Chartwells	FB Game--President's Tent	-	-	-	-	600	600	60	\$ 10.00	Flex
10/15/13	10/31/13	Chartwells	Cabinet Mtg	81	-	-	-	-	81	18	\$ 4.50	251036-74581
10/24/13	10/31/13	Chartwells	Bldg Naming Reception	3,200	-	-	-	-	3,200	400	\$ 8.00	251036-74581
10/26/13	11/30/13	Chartwells	FB Game--President's Box	500	-	-	-	-	500	50	\$ 10.00	251036-74581
10/26/13	11/30/13	Chartwells	FB Game--President's Tent	500	-	-	-	-	500	50	\$ 10.00	251036-74581
11/4/13	11/30/13	Chartwells	Staff Awards Reception	225	-	-	-	-	225	25	\$ 9.00	251036-74581
11/18/13	11/30/13	Kroger	Gen. Reception Supplies	51	-	-	-	-	51	NA	NA	251036-74581
11/23/13	11/23/13	Chartwells	FB Game--President's Box	-	-	-	-	353	353	50	\$ 7.06	Flex
11/23/13	2/28/14	Chartwells	FB Game--President's Box	147	-	-	-	-	147	50	\$ 2.94	251036-74581
11/23/13	2/28/14	Chartwells	FB Game--President's Tent	500	-	-	-	-	500	50	\$ 10.00	251036-74581
12/1/13	12/31/13	Chartwells	Open House--Walton House	-	-	-	3,310	-	3,310	250	\$ 13.24	096420-74581
12/2/13	12/31/13	Wal-Mart	Student Activity in RUC	41	-	-	-	-	41	NA	NA	251036-74581
12/2/13	12/31/13	Chartwells	C & S Luncheon	2,650	-	-	-	-	2,650	265	\$ 10.00	251036-74581
12/4/13	12/31/13	Chartwells	TTU Chorale--Walton House	80	-	-	-	-	80	40	\$ 2.00	251036-74581
12/9/13	12/31/13	Chartwells	Finals Wk Refreshments	100	-	-	-	-	100	100	\$ 1.00	251036-74581
12/9/13	12/31/13	Chartwells	Finals Wk Refreshments	74	-	-	-	-	74	100	\$ 0.74	251036-74581
12/10/13	12/31/13	Chartwells	Finals Wk Refreshments	100	-	-	-	-	100	100	\$ 1.00	251036-74581
12/10/13	12/31/13	Chartwells	Finals Wk Refreshments	74	-	-	-	-	74	100	\$ 0.74	251036-74581
12/10/13	12/31/13	Chartwells	Legislative Forum	330	-	-	-	-	330	30	\$ 11.00	251036-74581

Tennessee Tech University
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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					
12/10/13	12/31/13	Borden's Jewelry	Gift Engraving	-	-	-	35	-	35	1	\$ 35.00	999000-74581
12/11/13	12/31/13	Chartwells	Finals Wk Refreshments	100	-	-	-	-	100	100	\$ 1.00	251036-74581
12/11/13	12/31/13	Chartwells	Finals Wk Refreshments	123	-	-	-	-	123	100	\$ 1.23	251036-74581
12/12/13	12/31/13	Chartwells	Finals Wk Refreshments	100	-	-	-	-	100	100	\$ 1.00	251036-74581
12/12/13	12/31/13	Chartwells	Finals Wk Refreshments	75	-	-	-	-	75	100	\$ 0.75	251036-74581
12/14/13	12/31/13	Chartwells	Commencement Refresh.	50	-	-	-	-	50	20	\$ 2.50	251036-74581
12/14/13	12/31/13	Chartwells	Commencement Table Skirts	30	-	-	-	-	30	3	\$ 10.00	251036-74581
1/23/14	2/28/14	T. Saltsman	Econ Dev Collaborations Mtg	38	-	-	-	-	38	2	\$ 19.00	251036-74581
1/14/14	1/31/14	Chartwells	Cabinet Mtg	45	-	-	-	-	45	10	\$ 4.50	251036-74581
1/22/14	2/28/14	Chartwells	Mtg Re: Econ Development	129	-	-	-	-	129	15	\$ 8.60	251036-74581
2/6/14	2/28/14	Dr. Philip Oldham	Research Collaborations Mtg	42	-	-	-	-	42	4	\$ 10.50	251036-74581
2/6/14	2/28/14	T. Saltsman	Partnership Collab. Mtg	41	-	-	-	-	41	4	\$ 10.25	251036-74581
2/7/14	2/28/14	T. Saltsman	Solicitation of Support	19	-	-	-	-	19	2	\$ 9.50	251036-74581
2/11/14	2/28/14	Chartwells	Open Session w/President	500	-	-	-	-	500	100	\$ 5.00	251036-74581
2/14/14	2/28/14	Chartwells	Guest Dinner w/First Family	157	-	-	-	-	157	8	\$ 19.59	251036-74581
3/19/14	2/28/14	Putnam Co. Chamber	Annual Mbrshp Mtg/Dinner	-	-	-	1,200	-	1,200	16	\$ 75.00	999000-74581
3/19/14	5/5/14	TTU Bookstore	Gifts-India Trip/Delegates	518	-	-	-	-	518	NA	NA	251036-74581
3/24/14	4/30/14	Chartwells	Centennial Kick-Off Recept.	656	-	-	-	-	656	70	\$ 9.37	251036-74581
4/3/14	4/10/14	Dr. Philip Oldham	Guest Lecturer Dinner	242	-	-	-	-	242	5	\$ 48.40	251036-74581
4/3/14	4/16/14	Dr. Philip Oldham	Guest Lecturer Rfrshments	-	-	-	47	-	47	5	\$ 9.40	999000-74581
4/4/14	4/30/14	Chartwells	Guest Lecturer Bkfst	216	-	-	-	-	216	17	\$ 12.71	251036-74581
4/21/14	5/23/14	T. Saltsman	Collaborations Lunch Mtg	24	-	-	-	-	24	2	\$ 12.00	251036-74581
4/21/14	4/30/14	Chartwells	C & S Recognition Brunch	2,225	-	-	-	-	2,225	215	\$ 10.35	251036-74581
4/22/14	4/30/14	Chartwells	Open Session w/President	625	-	-	-	-	625	125	\$ 5.00	251036-74581
4/29/14	5/9/14	Chartwells	Luncheon Forum Guests	184	-	-	-	-	184	27	\$ 6.81	251036-74581
5/1/14	5/23/14	T. Saltsman	Lunch Mtg--Legis. Support	32	-	-	-	-	32	2	\$ 16.00	251036-74581
5/1/14	4/30/14	Putnam Co. Chamber	Putnam Co. Champions Tkt	-	-	-	45	-	45	1	\$ 45.00	999000-74581
5/1/14	4/30/14	Putnam Co. Chamber	Putnam Co. Champions Tkt	45	-	-	-	-	45	1	\$ 45.00	260001-74581
5/7/14	5/23/14	T. Saltsman	Lunch Mtg Re: Facilities	28	-	-	-	-	28	2	\$ 14.00	251036-74581
5/10/14	5/30/14	Chartwells	Comm. Honors Bkfst	1,099	-	-	-	-	1,099	100	\$ 10.99	251036-74581
5/10/14	5/30/14	Chartwells	Comm. Honors Lunch	1,049	-	-	-	-	1,049	70	\$ 14.99	251036-74581
5/10/14	6/15/14	Chartwells	Comm. Refreshments	60	-	-	-	-	60	12	\$ 5.00	251036-74581
5/10/14	6/15/14	Chartwells	Comm. Refreshments	60	-	-	-	-	60	12	\$ 5.00	251036-74581
5/13/14	5/31/14	Kroger	Gen. Reception Supplies	36	-	-	-	-	36	NA	NA	251036-74581
5/9/14	5/31/14	Universal Art & Frame	Gift Portrait Framing	150	-	-	-	-	150	NA	NA	251036-74581
5/20/14	6/10/14	Dr. Philip Oldham	DC Dinner Mtg	296	-	-	-	-	296	4	\$ 74.00	251036-74581
5/28/14	6/16/14	T. Saltsman	Mtg Re: Agriculture	25	-	-	-	-	25	2	\$ 12.50	251036-74581
5/30/14	6/16/14	T. Saltsman	ECD Lunch Mtg	65	-	-	-	-	65	4	\$ 16.25	251036-74581
6/2/14	6/16/14	T. Saltsman	Mtg Re: Steinway Program	31	-	-	-	-	31	3	\$ 10.33	251036-74581
6/3/14	6/18/14	Chartwells	Lunch Mtg Re: ECD	30	-	-	-	-	30	3	\$ 10.00	251036-74581
6/11/14	6/30/14	T. Saltsman	Travel Logistics Mtg	23	-	-	-	-	23	2	\$ 11.50	251036-74581
Total Business Meals and Hospitality Expenses for the President				\$ 26,340	\$ -	\$ -	\$ 7,425	\$ 10,000	\$ 43,765			

Tennessee Tech University
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/1/13	United Rentals	Core Drill--WH Pool	\$ -	\$ -	\$ 82	\$ -	\$ -	\$ 82	273001-74510
7/1/13	Ferguson Enterprises	Misc. Supplies-WH Pool	-	-	84	-	-	84	273001-74510
7/1/13	City of Cookeville	Misc. Supplies-WH Pool	-	-	752	-	-	752	273001-74510
7/1/13	CES	Misc. Supplies-WH Pool	-	-	189	-	-	189	273001-74510
7/19/13	Sherwin Williams	Misc. Supplies-WH Pool	-	-	30	-	-	30	273001-74510
7/19/13	Smith Electric	Supplies--WH Pool	-	-	-	263	-	263	999000-78490
7/19/13	TN Pools & Outdoor Oasis	Install. Pymt.--WH Pool	-	-	-	12,000	-	12,000	999000-78490
7/29/13	TN Pools & Outdoor Oasis	Install. Pymt.--WH Pool	-	-	-	10,000	-	10,000	999000-78490
8/2/13	City of Cookeville	Misc. Supplies-WH Pool	-	-	554	-	-	554	273001-74510
8/15/13	TN Pools & Outdoor Oasis	Pymt--WH Pool Matrls	-	-	-	4,525	-	4,525	999000-78220
8/20/13	Village VW of Chattanooga	President's Car Purchase	-	-	30,247	-	-	30,247	773055-78120
8/21/13	CES	Misc. Supplies-WH Pool	-	-	106	-	-	106	273001-74510
8/23/13	CES	Misc. Supplies-WH Pool	-	-	24	-	-	24	273001-74510
8/29/13	TTU Athletics	Pres Box & P-16 FB Tickets	-	-	3,300	-	-	3,300	267011-74510
8/31/13	Williams Wholesale Supply	Supplies--WH Pool	-	-	-	21	-	21	999000-74510
8/31/13	Sherwin Williams	Supplies--WH Pool	-	-	-	10	-	10	999000-74510
9/6/13	TN Pools & Outdoor Oasis	Pymt--WH Pool Matrls	-	-	-	4,525	-	4,525	999000-78220
9/9/13	CES	Misc. Supplies-WH Pool	-	-	165	-	-	165	273001-74510
9/10/13	Putnam County Codes	Permit for WH Pool	-	-	59	-	-	59	273001-74320
9/19/13	TN Aquarium	Regist-Serve/Protect Event	-	1,000	-	-	-	1,000	2 999001-73110
9/21/13	TTU Athletics	Pres Box FB Tickets	-	-	1,200	-	-	1,200	267011-74510
9/28/13	TTU Athletics	Pres Box FB Tickets	-	-	1,200	-	-	1,200	267011-74510
9/30/13	TTU Facilities & Bus. Svcs.	Labor for Walton House Pool	-	-	3,592	-	-	3,592	1 273001-61310
9/30/13	TTU Facilities & Bus. Svcs.	Labor for Walton House Pool	-	-	927	-	-	927	1 273017-61310
9/30/13	TTU Warehouse	Supplies--reissue WH Pool	-	-	31	-	-	31	273001-74510
9/30/13	TN Pools & Outdoor Oasis	Pool Decking--WH Pool	-	-	895	-	-	895	273001-74510
9/30/13	Putnam County Clerk	Car tag transfer	-	-	-	4	-	4	999000-74510
10/10/13	Johnson Nursery	Décor for WH	-	-	-	210	-	210	999001-74510
10/10/13	TTU Athletics	Pres Box FB Tickets	-	-	1,200	-	-	1,200	267011-74510
10/17/13	Nashville Tent & Awning	Pool Supplies	-	-	2,134	-	-	2,134	273001-74510
10/21/13	TTU Photo Svcs	Photos-WH Event	-	-	156	-	-	156	267006-74150
10/26/13	TTU Athletics	Pres Box FB Tickets	-	-	1,200	-	-	1,200	267011-74510
10/31/13	USPS	Permit for Pre-Cancel 006	-	-	-	200	-	200	096420-74230
10/31/13	Staples	Supplies for Pres Conf Rm	-	-	23	-	-	23	267006-74510

Tennessee Tech University
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
11/15/13	Josten's	Tennis Ring/Pendant	-	-	-	394	-	394	991GEN74510
11/21/13	Putnam County Chamber	TSSAA Bowl Tickets	-	-	1,000	-	-	1,000	267006-74510
11/22/13	Balfour	Baseball Ring/Pendant	-	-	-	369	-	369	991GEN74510
11/23/13	TTU Athletics	Pres Box FB Tickets	-	-	1,200	-	-	1,200	267011-74510
11/23/13	TTU Athletics	BB Season Tickets-14 Sets	-	-	1,400	-	-	1,400	267011-74510
11/30/13	TTU Printing Svcs	Holiday Card Envelopes	-	-	-	668	-	668	096420-74110
11/30/13	TTU Printing Svcs	Holiday Card Printing	-	-	-	1,155	-	1,155	096420-74110
11/30/13	USPS	Holiday Card Postage	-	-	-	723	-	723	096420-74230
12/20/13	WD Stone & Assoc	Holiday Card Design	-	-	-	750	-	750	096420-74120
12/20/13	Johnson Nursery	Holiday Décor--WH	-	8,133	-	-	-	8,133	999001-74510
1/3/14	Builders Supply	Pool Supplies	-	-	32	-	-	32	273001-74510
1/4/13	Builders Supply	Shutters--WH	-	-	6,183	-	-	6,183	273001-74320
1/14/14	Pool & Spa Depot	Pool Supplies	-	-	110	-	-	110	273001-74510
1/31/13	TTU Facilities & Bus. Svcs.	Labor-WH Shutters	-	-	2,034	-	-	2,034	1 273001-61310
1/21/14	Josten's	WBB Ring & Pendant	-	-	-	274	-	274	600050-74510
1/31/14	TTU Creative Svcs	Design Fee--Bus. Card	-	-	-	20	-	20	999000-74110
1/31/14	TTU Printing Svcs	Printing Bus. Card-First Lady	-	-	-	55	-	55	999000-74110
2/28/14	TTU Creative Svcs	Design-Holiday Card Setup	-	-	-	80	-	80	096420-74110
2/28/14	TTU Athletics	BB Game-Guests Tickets	-	-	32	-	-	32	267011-74510
2/28/14	TTU Athletics	BB Game-Rotary Tickets	-	-	800	-	-	800	267011-74510
3/21/14	Lowe's	Pool Supplies	-	-	254	-	-	254	273001-74510
3/26/14	Putnam County Clerk	Pres. Car License Renewal	-	-	-	60	-	60	999000-74510
3/31/14	Gunnels Florist	Memorial Svc Flowers	-	-	-	175	-	175	999000-74510
3/31/14	TN Pools & Outdoor Oasis	Pool Supplies	-	-	1,244	-	-	1,244	273001-74510
3/31/14	TTU Facilities & Bus. Svcs.	Labor for Walton House Pool	-	-	1,763	-	-	1,763	1 273001-61310
4/30/14	Ohio Valley Conference	OVC Tourney T-Shirts	-	-	-	30	-	30	
Total Other Operating Expenses for the President			\$ -	\$ 9,133	\$ 64,202	\$ 36,511	\$ -	\$ 109,846	

1 Salary/benefits for TTU employees for work completed at Walton House--included on Summary of Expenses in President's Office, paid from Facilities Acct.

2 Registration/travel for TTU employees paid from President's Discretionary funds in Foundation--included on Summary of Expenses in President's Office

The University of Memphis
Summary of the President's Expenses - Unaudited
For the Period July 1, 2013 to June 30, 2014

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 66,715	\$ -	\$ 1,540	\$ -	\$ -	\$ 68,255
Travel	A	4,451	-	213	-	223	4,887
Business Meals and Hospitality	B	5,872	64	1,112	19,728	16,112	42,888
Other Expenses	C	85	10,338	50,549	8,463	-	69,435
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		-	-	-	-	-	-
Other Allowances		625	-	-	-	-	625
		<u>77,748</u>	<u>10,402</u>	<u>53,413</u>	<u>28,191</u>	<u>16,335</u>	<u>186,089</u>
President's Office:							
Salary and Benefits (5 FTE)		675,086	-	220,926	2,011	-	898,024
Travel		1,389	-	1,558	109	-	3,056
Business Meals and Hospitality		9,829	3,912	-	7,762	-	21,503
Other Expenses		166,518	775,743	26,734	218,323	-	1,187,319
		<u>852,822</u>	<u>779,656</u>	<u>249,218</u>	<u>228,206</u>	<u>-</u>	<u>2,109,902</u>
Total Expenses		<u>\$ 930,570</u>	<u>\$ 790,057</u>	<u>\$ 302,631</u>	<u>\$ 256,397</u>	<u>\$ 16,335</u>	<u>\$ 2,295,991</u>

Additional Disclosures:

Other Allowances - The President is provided other spending allowances for \$625.01.

Vehicle Allowance - The President receives a monthly car allowance of \$750.00 per month in accordance with employment contract. Payments are included in salaries and benefits.

Athletic Tickets - The President is provided tickets to university athletic events. The face value of the tickets for this period was \$35,020, which is recorded in the expenses of Schedule C.

Cell Phone Allowance - The President is provided a cell phone allowance, included in salary and benefits, of \$135/month for a total of \$135.

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.

President Emeritus - The President Emeritus is provided a monthly salary of \$5,660.16, plus benefits and a cell phone allowance of \$125.00. The total expenses through the end of the quarter are \$74,651.88. The Foundation provided \$2,011.08 for a life insurance policy.

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 - Unaudited
For the Period July 1, 2013 to June 30, 2014

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			
9/14/13	9/14/13	9/14/13	Murfreesboro, TN	Van rental from Signature Transportation Services for Football MTSU away game	\$ 213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213	\$ -	\$ -	\$ 213	751010/73300
8/9/13	8/9/13	10/16/13	Walland, TN	President's Council Retreat - Rental Car	156	-	-	-	156	-	-	-	-	156	100000/73100
8/20/13	8/20/13	10/21/13	Nashville, TN/Jackson, TN	Travel to TBR President's Mtg. & Meeting at Lambuth Campus	923	-	-	-	923	-	-	-	-	923	100000/73100
11/4/13	11/5/13	11/13/13	Dallas, TX	American Athletic Conference meeting.	1,582	223	-	-	1,582	-	-	-	223	1,805	100000/73200
8/20/13	8/20/13	2/19/14	Nashville, TN/Jackson, TN	Travel to TBR President's Mtg. & Meeting at Lambuth Campus/Reimbursement	(828)	-	-	-	(828)	-	-	-	-	(828)	100000/73200
5/28/14	5/30/14	7/13/14	Miami, Florida	President's Meeting for the American Athletic Conference	1,109	-	165	-	1,274	-	-	-	-	1,274	100000/73200
6/19/14	6/20/14	7/11/14	Nashville, TN	TBR Quarterly Board Meeting	-	215	50	25	289	-	-	-	-	289	100000/73100
6/24/14	6/25/14	7/9/14	Washington, DC	APLU President's Meeting	642	256	107	50	1,054	-	-	-	-	1,054	100000/73200
Total Travel Expenses for the President					\$ 3,796	\$ 694	\$ 321	\$ 75	\$ 4,451	\$ -	\$ 213	\$ -	\$ 223	\$ 4,887	

The University of Memphis
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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					
7/2/13	7/15/13	Aramark Inc.	Lunch meeting with Tom Marino, Chris Barbic, Jim Boyd	\$ 84.80	\$ -	\$ -	\$ -	\$ -	\$ 85	4	\$ 21.20	100000/74983
5/10/13	7/31/13	Wilson Conference, LLC	May Commencement Speaker's Dinner	-	-	512	-	-	512	48	\$ 10.66	401000/74986
8/5/13	8/16/13	Aramark Inc.	Lunch Meeting with Gary Shorb	54.90	-	-	-	-	55	2	\$ 27.45	100000/74983
9/11/13	8/20/13	New Memphis Institute	A table of 8 at Creating World Class Public Education	-	-	-	200	-	200	8	\$ 25.00	100/74620
9/11/13	9/3/13	New Memphis Institute	A table of 8 at Creating World Class Public Education	-	-	-	200	-	200	8	\$ 25.00	100/74620
8/27/13	9/12/13	Aramark Inc.	Lunch Meeting with TBR Executives: Chancellor John Morgan Regent Emily Reynolds Regent Greg Duckett	99.75	-	-	-	-	100	5	\$ 19.95	100000/74983
8/28/13	9/27/13	Aramark Inc.	Welcome Reception for Brad Martin, attended by faculty and staff	1,248.18	-	-	-	-	1,248	500	\$ 2.50	100000/74983
9/9/13	9/30/13	Aramark Inc.	Lunch meeting with Louis Graham, editor of the Commercial Appeal and Linda Bonnin, VP of Communications	86.88	-	-	-	-	87	4	\$ 21.72	100000/74983
9/5/13	9/30/13	Aramark Inc.	Meeting with Governor Haslam, Randy Boyd, governor's security detail, David Rudd and Bruce Harber	191.88	-	-	-	-	192	12	\$ 15.99	100000/74983
9/17/13	10/1/13	Aramark Inc.	Meeting with Cato Johnson, VP for Methodist Health Systems - University Relations	54.90	-	-	-	-	55	2	\$ 27.45	100000/74983
10/28/13	10/2/13	Women's Economic Council Foundation	A table at Women's Hall of Fame. Induction of Dr. Shirley Raines.	-	-	-	600	-	600	6	\$ 100.00	100/74640
9/24/13	10/7/13	Aramark Inc.	Meeting with Barbara Hyde, Pitt Hyde, Teresa Sloyan, Phil Trenary, David Rudd, Sheri Lipman and Don Wagner - University Relations/College of Education Initiatives	107.27	-	-	-	-	107	8	\$ 13.41	100000/74983
9/24/13	10/7/13	Aramark Inc.	Meeting with David Rudd, Sheri Lipman and Don Wagner - College of Education Initiatives	109.80	-	-	-	-	110	4	\$ 27.45	100000/74983
9/27/13	10/8/13	Aramark Inc.	Meeting with Attendees of the Spindel Philosophy Conference	1,148.40	-	-	-	-	1,148	60	\$ 19.14	100000/74983
10/1/13	10/8/13	Aramark Inc.	Meeting with Mr. & Mrs. Mark Christopher, Carlyle Group - University Relations	69.85	-	-	-	-	70	3	\$ 23.28	100000/74983
9/30/13	10/8/13	Aramark Inc.	Meeting with Jim Boyd, David Rudd and Sheri Lipman - University Relations	89.40	-	-	-	-	89	4	\$ 22.35	100000/74983
10/3/13	10/16/13	Aramark Inc.	Meeting with Shea Flinn, David Rudd and Sheri Lipman - University Relations	84.80	-	-	-	-	85	4	\$ 21.20	100000/74983

The University of Memphis
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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					
11/6/13	10/22/13	National Civil Rights Museum	A table of 10 at 2013 Freedom Award	-	-	-	2,000	-	2,000	10	\$ 200.00	100/74640
12/16/13	10/23/13	Uof M Foundation - Law School	A table of 10 at Justice Scalia event	-	-	-	750	-	750	10	\$ 75.00	100/74640
9/16/13	10/30/13	Martin, Robert Brad	Meeting with Steve Schwab - University Relations	18.88	-	-	-	-	19	2	\$ 9.44	100000/74983
10/28/13	11/11/13	Aramark Inc.	Meeting with Sheri Lipman - Planning Meeting	79.90	-	-	-	-	80	2	\$ 39.95	100000/74983
11/8/13	12/4/13	Aramark Inc.	Meeting with Sheri Lipman and Peter Letsou - Planning Meeting	94.85	-	-	-	-	95	3	\$ 31.62	100000/74983
12/5/13	12/5/13	ARAMARK Catering Fund	President's Holiday Reception	-	-	-	-	11,698	11,698	1000	\$ 11.70	
1/14/14	2/6/14	Aramark Inc.	Discussion of Teacher Preparation	112.52	-	-	-	-	113	8	\$ 14.07	100000/74983
1/24/14	2/6/14	Aramark Inc.	Architecture Design Announcement	327.11	-	-	-	-	327	50	\$ 6.54	100000/74983
1/27/14	2/6/14	Aramark Inc.	University Initiatives	52.89	-	-	-	-	53	2	\$ 26.45	100000/74983
2/13/14	1/21/14	Memphis Theological Seminary	Half table of 10 at Annual Dr. Starks Scholarship dinner & Awards	-	-	-	500	-	500	5	\$ 100.00	100/74640
2/20/14	3/12/14	Aramark Inc.	Lunch with the President	80.87	-	-	-	-	81	4	\$ 20.22	100000/74983
3/6/14	2/20/14	Leadership Memphis	A table at Annual Leadership Luncheon	-	-	-	500	-	500	8	\$ 62.50	100/74640
3/20/14	2/20/14	Memphis Branch NAACP	A table of 10 at 2014 Freedom Fund Gala	-	-	-	1,600	-	1,600	10	\$ 160.00	100/74640
4/8/14	4/8/14	Aramark, Inc	Teacher Prep Meeting	448	-	-	-	-	448	12	\$ 37.34	100000/74983
4/14/14	5/5/14	Aramark, Inc	Lunch meeting with	95	-	-	-	-	95	4	\$ 23.70	100000/74983
4/23/14	5/6/14	Aramark, Inc	President Lunch with Professors	208	-	-	-	-	208	13	\$ 15.99	100000/74983
4/27/14	4/27/14	ARAMARK Catering	Honors Assembly Reception	-	-	-	-	2,904	2,904	500	\$ 5.81	Catering Funds
4/27/14	4/27/14	ARAMARK Catering	President's Leadership Award Recognition Reception	-	-	-	-	1,510	1,510	200	\$ 7.55	Catering Funds
4/30/14	5/8/14	Aramark, Inc	Police Services	410	-	-	-	-	410	34	\$ 12.07	100000/74983
5/5/14	5/22/14	Aramark, Inc	Lunch with Provost to discuss transition	54	-	-	-	-	54	2	\$ 26.99	100000/74983
5/15/14	6/10/14	Rosie Bingham	Drink at Pre-MIMSAC Dinner	-	-	-	66	-	66	7	\$ 9.36	400/74620
6/3/14	6/3/14	William Harris-Lang/Music	President's Reception	-	-	600	-	-	600	59	\$ 10.17	720000/74490
6/5/14	6/26/14	Aramark, Inc		202	-	-	-	-	202	12	\$ 16.87	100000/74983
6/5/14	6/17/14	Peabody Hotel Memphis	Reception for UofM President	-	-	-	5,812	-	5,812	59	\$ 98.52	700/74620
6/11/14	7/11/14	Fogelman Executive Conference Center	Meeting with Community Members	26	-	-	-	-	26	2	\$ 13.14	100000/74983
6/11/14	7/11/14	Fogelman Executive Conference Center	Meeting with Community Members	39	-	-	-	-	39	3	\$ 13.14	100000/74983
6/12/14	7/11/14	Fogelman Executive Conference Center	Meeting with Community Members	26	-	-	-	-	26	2	\$ 13.14	100000/74983
6/18/14	7/8/14	Charles G. Burkett	Business lunch	-	64	-	-	-	64	3	\$ 21.30	100/74620
6/26/14	6/30/14	Conference Planning and Operations	Memphis Research Consortium	165	-	-	-	-	165	11	\$ 15.00	100000/74983
2/17/15	6/23/14	Doubletree Hotel - Nashville	Room deposit for hosting reception for President Rudd to the General Assembly	-	-	-	7,500	-	\$ 7,500		#DIV/0!	100/74620
Total Business Meals and Hospitality Expenses for the President				\$ 5,872	\$ 64	\$ 1,112	\$ 19,728	\$ 16,112	\$ 42,888			

The University of Memphis
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/22/13	Graduate Supply House	Regalia for President Martin	\$ -	\$ -	\$ 396	\$ -	\$ -	\$ 396	401000/74986
7/23/13	Larry Bunch	Book for Board of Visitor per direction of the President	-	1,242	-	-	-	1,242	100/74100
7/25/13	The Greater Memphis Chamber	Due Membership	-	-	-	5,000	-	5,000	101/74610
7/30/13	University of Memphis	Parking permit for the President	-	219	-	-	-	219	100/74690
7/30/13	Memphis Library Foundation	Event fee to Memphis Library Foundation	-	-	-	550	-	550	101/74690
7/30/13	Highland Area Renewal Corp	Event ticket to Neighborhood image event	-	-	-	160	-	160	100/74640
8/5/13	Charlotte Bray	Adaptor/charge for President iPhone/iPad	-	63	-	-	-	63	100/74100
8/20/13	Stephanie Beasley	Pictures frames at the President's request	-	20	-	-	-	20	100/74100
8/29/13	Memphis Business Journal	Event ticket to CFO of the year award	-	-	-	450	-	450	100/74640
9/4/13	National Awards	Gift for August Commencement Speaker	-	-	120	-	-	120	401000/74986
9/7/13	Season Tickets	Football Season (24 person suite @ \$15,000 each suite)	-	-	15,000	-	-	15,000	751010/58051
9/7/13	Season Tickets	Football Season Tickets (64 @ \$150 each)	-	-	9,600	-	-	9,600	751010/58051
9/9/13	National Awards	Leather portfolios for BOV meeting	-	-	-	2,285	-	2,285	100/74760
10/2/13	Technical Innovation LLC	SMART Board Display	-	-	7,054	-	-	7,054	300000/74500
10/31/13	Tiger Copy Graphics	December Commencement Invitations and envelopes (VIP)	-	-	130	-	-	130	401000/74110
11/8/13	Season Tickets	Men's Basketball season tickets 8 @ \$825 each	-	-	6,600	-	-	6,600	750010/58000
11/8/13	Season Tickets	Men's Basketball season tickets 4 @ \$705 each	-	-	2,820	-	-	2,820	750010/58000
11/8/13	Men's Basketball Parking	Fed Ex Forum garage parking pass spot #1187 1 @ \$350 per space	-	-	350	-	-	350	750010/58003
11/8/13	Men's Basketball Parking	Peabody Place parking pass 4 @ \$215 per space	-	-	860	-	-	860	750010/58003
12/17/13	Men's Basketball Away Game	Men's Basketball-Jimmy V. in New York (away game) 9 @ \$100 each	-	-	900	-	-	900	750010/58050
12/28/13	Men's Basketball Home Game	Men's Basketball-Jackson State (home game) 2 @ \$50 each	-	-	100	-	-	100	750010/58001
1/6/14	University of Memphis	Additional Parking permits for the President	-	1,311	-	-	-	1,311	100/74690
1/10/14	National Awards	Gifts for Dec 2013 Commencement Speakers	-	-	246	-	-	246	401000/74986
3/12/14	Graduate Supply House	Honorary Doctoral Hook for May'14 Commencement Honorary Degree recipient	-	-	142	-	-	142	401000/74986

The University of Memphis
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
3/30/14	Men's Basketball	Men's Basketball NCAA Tickets - Raleigh, NC 11 tickets @ \$86.00 each	-	-	946	-	-	946	482200/74981
3/31/14	Tiger Copy Graphics	VIP Commencement Invitations for May 2014 ceremonies	-	-	34	-	-	34	401000/74986
4/14/14	The Frame Corner	May 14 Honorary Degree H. Schiedt	-	-	195	-	-	195	401000/74986
4/30/14	Tiger Copy & Graphics	Honors Assembly Invitations	-	-	26	-	-	26	401000/74110
4/30/14	Tiger Copy & Graphics	Honors Assembly Programs	-	-	731	-	-	731	401000/74110
4/30/14	UofM University Center	Usage of Rose Theatre for Honors Assembly	-	-	79	-	-	79	401000/74986
5/6/14	The Frame Corner	Framed Honorary degree - B. Martin	-	-	178	-	-	178	401000/74986
5/9/14	Graduate Supply House	Regalia for Honorary H. Schiedt	-	-	152	-	-	152	401000/74986
4/30/14	Tiger Copy & Graphics	President Leadership Awards Recognition Ceremony- Programs	-	-	81	-	-	81	425000/74110
6/6/14	C&J Trophy and Engraving	Awards - Pres. Leadership Awards Ceremony	-	-	2,334	-	-	2,334	425000/74500
5/7/14	Chickasaw Signs, Inc.	Plaque - Carson Circle	-	-	324	-	-	324	425000/74500
4/30/14	Helmsman	Ads - Pres. Leadership	-	-	200	-	-	200	425000/74470
4/30/14	UofM University Center	Facility usage - Pres. Leadership	-	-	118	-	-	118	425000/74986
6/17/14	Lynn Doyle Flowers	Floral Decorations - Honors Assembly	-	-	650	-	-	650	401000/74986
6/19/14	National Awards	Keynote Speaker Gift -May Commencement	-	-	150	-	-	150	401000/74986
4/30/14	Tiger Copy & Graphics	President Leadership Awards Recognition Ceremony- Invitations	-	-	35	-	-	35	425000/74110
4/24/14	Barbara's Lettering	Jersey printing for President Martin	-	-	-	19	-	19	700/74450
5/13/14	1090 Frame Works & Gallery	Gift for President Martin	-	98	-	-	-	98	100/74650
6/16/14	Harvard University	Registration fee - seminar for new presidents	-	7,125	-	-	-	7,125	100/74690
7/15/14	Follett Higher Education Group	Gift cards for 26 students who assisted Victory University moving.	-	260	-	-	-	260	100/74650
7/2/14	Tiger Copy and Graphics - 36776	President Rudd business cards	35	-	-	-	-	35	100000/74110
7/2/14	Tiger Copy and Graphics - 37102	President Rudd double sided business cards for trip to China	50	-	-	-	-	50	100000/74110

Total Other Operating Expenses for the President

\$	85	\$	10,338	\$	50,549	\$	8,463	\$	-	\$	69,435
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Chattanooga State Community College
Summary of the President's Expenses
For the Period July 1, 2013 to June 30, 2014

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		230,484	\$ -	\$ -	\$ -	\$ -	\$ 230,484
Travel	A	15,967	236	7,172		-	23,376
Business Meals and Hospitality	B	9,054	357	638	122	-	10,170
Other Expenses	C	4,473	2,033	4,146	1,140	-	11,792
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		1,800	-	-	-	-	1,800
		<u>276,578</u>	<u>2,626</u>	<u>11,956</u>	<u>1,262</u>	<u>-</u>	<u>292,422</u>
President's Office:							
Salary and Benefits (3 FTE)		136,838	-	4,521	-	-	141,359
Travel		9	86	1,984	-	-	2,079
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		4,076	-	5,000	-	-	9,076
		<u>140,924</u>	<u>86</u>	<u>11,505</u>	<u>-</u>	<u>-</u>	<u>152,515</u>
Total Expenses		<u>417,502</u>	<u>\$ 2,712</u>	<u>\$ 23,461</u>	<u>\$ 1,262</u>	<u>\$ -</u>	<u>\$ 444,937</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 [2014](#) was [\\$ 30,000.00 \(includes 16,500.00 Trade-in\)](#).

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
For the Period July 1, 2013 to June 30, 2014

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			
7/23/13	7/24/13	7/30/13	Dickson, TN	President's Annual Retreat	-	90	-	-	90	-	-	-	-	90	100001-73100
9/18/13	9/20/13	3/27/14	Nashville, TN and Clarksville, TN	2013 Maxine Smith Fellows Dinner and TBR Qtrly at Austin Peay HERDI	-	219	11	-	230	-	-	-	-	230	100001-73100
9/27/13	10/2/13	7/23/13	Seattle, WA	HERDI	225	-	-	-	225	-	-	-	-	225	100001-73200
11/4/13	11/5/13	11/26/13	Nashville, TN	Community College President's Meeting	-	143	-	-	143	-	-	-	-	143	100001-73100
12/4/13	12/5/13	12/19/13	Nashville, TN	Holiday Party gathering at Vice Chancellor's residence and TBR Quarterly Meeting	-	95	-	-	95	-	-	-	-	95	100001-73300 101001-73300
1/26/14	1/28/14	3/11/14	Orlando, FL	2014 Futures Assembly, Bellweather Presentation for SAILS	287	473	98	57	915	-	-	-	-	915	100001-73200 101001-73200
3/1/14	3/5/14	3/18/14	Anaheim, CA	League for Innovation 2014, Presentation of SAILS	394	839	320	515	2,067	-	-	-	-	2,067	100001-73400 101001-73400
3/26/14	3/28/14	4/3/14	Nashville, TN	TN Complete College Summit; TBR Community College President Mtg; TBR Qtrly Board Meeting	-	286	149	-	435	-	-	-	-	435	100001-73100
4/1/14	4/8/14	2/27/14	Washington, DC	HERDI 2014 Conf & AACC 2014 Conference	225	842	461	834	2,361	-	-	-	-	2,361	100001-73200 101001-73200
4/15/14	4/17/14	4/24/14	Boston, MA	Ed Online discuss future strategies	-	262	179	88	528	-	-	-	-	528	100001-73400 101001-73400
5/13/14	5/14/14	5/6/14	New York, NY	Yeshiva University Visit	1,887	304	153	440	2,783	-	-	-	-	2,783	100001-73400 101001-73400
5/19/14	5/20/14	5/29/14	Nashville, TN	President meeting	-	143	69	-	212	-	-	-	-	212	100001-73100
6/16/14	6/20/14	6/5/14	Washington, DC and Nashville, TN	Meeting with Gallop; STEM Council Meeting; TBR Qtrly meeting	449	1,328	200	328	2,305	-	-	-	-	2,305	100001-73400
Total Travel Expenses by the President					\$ 3,466	\$ 5,023	\$ 1,638	\$ 2,261	\$ 12,389	\$ -	\$ -	\$ -	\$ -	\$ 12,389	
8/13/13	8/13/13	8/22/13	Nashville, TN	THEC office for meeting at the direction of President	132	-	-	-	132	-	-	-	-	132	100001-73100
9/3/13	9/3/13	9/12/13	Knoxville, TN	Lunch meeting with House Education Committee Chairman	106	-	-	-	106	-	-	-	-	106	100001-73900
2/28/14	3/5/14	2/27/14	Anaheim, CA	Community College Baccalaureate Assn Conf Advancing the Completion Agenda/Innovations 2014	602	281	349	450	1,681	-	-	-	-	1,681	100001-73200
3/12/14	3/12/14	3/20/14	Nashville, TN	TBR Office Meeting	136	-	-	-	136	-	-	-	-	136	100001-73900
Travel Expenses at the request of the President - Oscar Brock, Architect					\$ 976	\$ 281	\$ 349	\$ 450	\$ 2,055	\$ -	\$ -	\$ -	\$ -	\$ 2,055	
12/4/13	12/5/13	12/19/13	Nashville, TN	Holiday Party gathering at Vice Chancellor's residence and TBR Quarterly Meeting	-	95	-	-	-	-	95	-	-	95	100001-73300 101001-73300
12/28/13	1/13/14	1/3/14	Barbados	Working with the University of the West Indies	1,652	-	-	39	-	-	1,691	-	-	1,691	110001-101001-73200
3/1/14	3/5/14	3/18/14	Anaheim, CA	League for Innovation 2014, Presentation of SAILS	394	-	320	-	-	-	714	-	-	714	100001-73400 101001-73400
4/1/14	4/8/14	2/27/14	Washington, DC	HERDI 2014 Conf & AACC 2014 Conference	245	1,122	266	515	-	-	2,148	-	-	2,148	100001-73200 101001-73200
4/15/14	4/17/14	4/24/14	Boston, MA	Ed Online discuss future strategies	-	262	179	140	-	-	580	-	-	580	100001-73400 101001-73400
5/13/14	5/14/14	5/6/14	New York, NY	Yeshiva University Visit	958	304	153	37	-	-	1,451	-	-	1,451	100001-73400 101001-73400
6/16/14	6/20/14	6/5/14	Washington, DC and Nashville, TN	Meeting with Gallop; STEM Council Meeting; TBR Qtrly meeting	585	418	200		1,202	-	-	-	-	1,202	100001-73400
Travel Expenses at the request of the President - Lisa Haynes, Chief Innovations Officer					\$ 3,833	\$ 2,200	\$ 1,116	\$ 731	\$ 1,202	\$ -	\$ 6,677	\$ -	\$ -	\$ 7,880	
1/26/14	1/28/14	3/11/14	Orlando, FL	2014 Futures Assembly, Bellweather Presentation for SAILS	321	236	-	495	321	236	495	-	-	1,052	100001-73200 101001-73200
Travel Expenses at the request of the President - Regent Tom Griscom					\$ 321	\$ 236	\$ -	\$ 495	\$ 321	\$ 236	\$ 495	\$ -	\$ -	\$ 1,052	
Total Travel Expenses at the request of the President					\$ 5,129	\$ 2,717	\$ 1,465	\$ 1,676	\$ 3,578	\$ 236	\$ 7,172	\$ -	\$ -	\$ 10,987	
Total Travel Expenses for the President					\$ 8,595	\$ 7,741	\$ 3,103	\$ 3,937	\$ 15,967	\$ 236	\$ 7,172	\$ -	\$ -	\$ 23,376	

Note A - This trip was subsequently cancelled. The airfare was booked using a travel agency. When the airfare was cancelled, the travel agency charged a \$200 flight change fee and a \$25 fee for the original ticket.

Note B - College was provided some complimentary rooms by the sponsor; one of the rooms was used by this employee.

Note B - Educate Online paid airfare.

Chattanooga State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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					
7/1/13	12/18/13	CHSCC - Food Services	Various - President's Office Guest	94	-	-	-	-	94	NA	\$ 94.00	100001-74980
7/2/13	7/17/13	CHSCC - Food Services	Discuss training partnership opportunities with McKee Foods	151	-	-	-	-	151	9	\$ 16.72	100001-74980
7/9/13	7/23/13	James L Catanzaro	Share design features of ChSCC & UTK programs for the "First-of-Family" to attend College	81	-	-	-	-	81	4	\$ 20.29	100001-74980
7/10/13	7/23/13	James L Catanzaro	Discuss possible positions at the College	57	-	-	-	-	57	2	\$ 28.71	100001-74980
7/11/13	7/17/13	CHSCC - Food Services	Search committee conducting interviews for position of Associate Vice President of Leadership & Fund Development	37	-	-	-	-	37	7	\$ 5.29	100001-74980
7/11/13	8/6/13	James L Catanzaro	Discuss employment at Chattanooga State	90	-	-	-	-	90	2	\$ 45.12	100001-74980
7/11/13	10/28/13	Rotary Club of Chattanooga	Luncheon Guest	-	15	-	-	-	15	1	\$ 15.00	1020-74980
7/12/13	7/17/13	CHSCC - Food Services	Search committee conducting interviews for position of Associate Vice President of Leadership & Fund Development	37	-	-	-	-	37	7	\$ 5.29	100001-74980
7/12/13	8/6/13	James L Catanzaro	Conduct an exit interview for potential position of Senior Executive Assistant to the President	27	-	-	-	-	27	2	\$ 13.26	100001-74980
7/12/13	7/23/13	James L Catanzaro	Review Associate VP Candidate interview and discuss immigration, relocation, & compensation.	101	-	-	-	-	101	2	\$ 50.66	100001-74980
7/12/13	7/23/13	James L Catanzaro	Discuss potential role of Senior Executive Assistant to the President with the College	58	-	-	-	-	58	2	\$ 29.10	100001-74980
7/13/13	7/23/13	James L Catanzaro	Breakfast on way to airport to finalize potential work with the College	36	-	-	-	-	36	2	\$ 17.96	100001-74980
7/17/13	8/6/13	James L Catanzaro	Discuss a partnership in high school recruiting	29	-	-	-	-	29	2	\$ 14.29	100001-74980
7/19/13	8/6/13	James L Catanzaro	Discuss SGA & the student paper for 2013-2014	35	-	-	-	-	35	4	\$ 8.71	100001-74980
7/25/13	7/31/13	CHSCC - Food Services	Meeting with Dynamic Campus	21	-	-	-	-	21	9	\$ 2.33	100001-74980
7/30/13	7/31/13	CHSCC - Food Services	College Branding Task Force Luncheon	185	-	-	-	-	185	10	\$ 18.54	100001-74980
8/1/13	9/3/13	James L Catanzaro	Discuss the Student Government Association's plans for fall 2013	69	-	-	-	-	69	5	\$ 13.85	100001-74980
8/12/13	8/14/13	CHSCC - Food Services	Economic Roundtable	257	-	-	-	-	257	18	\$ 14.28	100001-74980
8/14/13	8/21/13	CHSCC - Food Services	College Branding Task Force Luncheon	275	-	-	-	-	275	9	\$ 30.52	100001-74980
8/16/13	8/13/13	Chattanooga Convention and Visitors	Annual meeting with Chattanooga Visitor's Bureau	-	-	38	-	-	38	1	\$ 37.50	100002-74980

Chattanooga State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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					
8/26/13	8/31/13	CHSCC - Food Services	Guests from Yeshiva University located in NY visited campus to focus on our online learning and tour VW Academy	129	-	-	-	-	129	9	\$ 14.28	
8/27/13	8/31/13	CHSCC - Food Services	Visit of campus and VW Academy by new UTC Chancellor	35	-	-	-	-	35	2	\$ 17.45	100001-74980
8/28/13	9/12/13	James L Catanzaro	Discuss Wacker and Chattanooga State's future direction	56	-	-	-	-	56	2	\$ 28.04	100001-74980
8/30/13	9/12/13	James L Catanzaro	Coordinate student leader activities for retention	59	-	-	-	-	59	4	\$ 14.80	100001-74980
9/5/13	9/17/13	James L Catanzaro	Discuss faculty workshop regarding student retention for convocation.	66	-	-	-	-	66	2	\$ 33.20	100001-74980
9/6/13	9/12/13	CHSCC - Food Services	Panel meeting with Students from the League for Innovations. Focus was "Student Success"	253	-	-	-	-	253	14	\$ 18.09	100001-74980
9/6/13	9/17/13	James L Catanzaro	Bring together SGA & Student Tour Leaders with consultant to enhance student life	54	-	-	-	-	54	4	\$ 13.40	100001-74980
9/11/13	11/19/13	The Walden Club	Member Social Reception	-	30	-	-	-	30	1	\$ 30.00	1020-74980
9/13/13	9/25/13	CHSCC - Food Services	Honors College Network meeting	25	-	-	-	-	25	6	\$ 4.17	100001-74980
9/13/13	10/1/13	James L Catanzaro	Discuss campus tours, SGA Leadership development	54	-	-	-	-	54	4	\$ 13.40	100001-74980
9/13/13	10/1/13	James L Catanzaro	Close out College within a College leadership for effective pass on to new director	54	-	-	-	-	54	2	\$ 27.22	100001-74980
9/16/13	11/7/13	James L Catanzaro	Discuss Maxine Smith Fellows Program	36	-	-	-	-	36	2	\$ 18.01	100001-74980
9/17/13	10/1/13	James L Catanzaro	Discuss VW Academy contract terms	52	-	-	-	-	52	2	\$ 25.80	100001-74980
9/24/13	10/9/13	CHSCC - Food Services	Discuss possibility of Chattanooga State students engaging in internships at Sovee and to offer some instruction in new technology if interested.	139	-	-	-	-	139	9	\$ 15.45	100001-74980
9/26/13	10/9/13	CHSCC - Food Services	Discuss SCORE and Chatt State initiatives to accelerate learning and completion	23	-	-	-	-	23	5	\$ 4.60	100001-74980
9/27/13	10/9/13	CHSCC - Food Services	Event to gauge the interest in an Accelerator set here at the Campus of Chattanooga State Community College	133	-	-	-	-	133	52	\$ 2.56	100001-74980
10/1/13	10/3/13	Executive Women International	Business Meeting	-	-	-	20	-	20	1	\$ 20.00	100001-74980
10/4/13	10/9/13	CHSCC - Food Services	Discuss corporate training options for Vision Hospitality Group	12	-	-	-	-	12	6	\$ 2.00	1050-74980
10/4/13	11/7/13	James L Catanzaro	Discuss new academic year focus	90	-	-	-	-	90	6	\$ 15.03	100001-74980

Chattanooga State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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					
10/7/13	10/9/13	CHSCC - Food Services	Meeting of the Branding Task Force, continuing our intensive discussion of such large issues as the college's mission, brand, name, programs, corporate partnerships, financial support, and national standing. Focus on state initiatives, developing educational relationship, and brainstorming.	259	-	-	-	-	259	16	\$ 16.20	
10/8/13	11/7/13	James L Catanzaro	Discuss United Way Campaign and Employment opportunities at CHSCC	38	-	-	-	-	38	2	\$ 18.98	100001-74980
10/11/13	11/7/13	James L Catanzaro	Discuss 2013-14 Student Government	57	-	-	-	-	57	4	\$ 14.20	100001-74980
10/18/13	11/7/13	James L Catanzaro	Plan SGA participation in recruitment support for athletics	61	-	-	-	-	61	4	\$ 15.18	100001-74980
10/25/13	11/7/13	James L Catanzaro	Discuss support for Student Government Association	39	-	-	-	-	39	3	\$ 12.83	100001-74980
10/28/13	11/7/13	James L Catanzaro	Candidate for training and accounting position	46	-	-	-	-	46	2	\$ 22.92	100001-74980
11/4/13	11/7/13	CHSCC - Food Services	Campus tour and partnership discussion with Chattem	61	-	-	-	-	61	4	\$ 15.20	100001-74980
11/8/13	11/20/13	CHSCC - Food Services	Cyanetix Group presentation regarding consulting proposal	136	-	-	-	-	136	8	\$ 16.95	100001-74980
11/15/13	12/19/13	James L Catanzaro	Discuss student issues with SGA Leaders	70	-	-	-	-	70	5	\$ 14.02	100001-74980
11/18/13	11/20/13	CHSCC - Food Services	Hospitality Institute meeting to discuss curriculum	13	-	-	-	-	13	10	\$ 1.30	100001-74980
11/18/13	12/10/13	Chattanooga State	Funders Forum Luncheon	-	-	-	12	-	12	1	\$ 11.56	1050-74980
11/22/13	12/19/13	James L Catanzaro	Discuss entrepreneurship & student initiatives	116	-	-	-	-	116	8	\$ 14.52	100001-74980
11/22/13	12/17/13	James L Catanzaro	Discuss future partnership opportunities, corporate/college	113	-	-	-	-	113	4	\$ 28.31	100001-74980
11/25/13	12/17/13	James L Catanzaro	Discuss potential teaching opportunity at CHSCC and helping with training on Barbados operation	149	-	-	-	-	149	4	\$ 37.22	100001-74980
11/26/13	12/17/13	James L Catanzaro	Work out three (3) major agreements with Superintendent of HCDE	95	-	-	-	-	95	5	\$ 19.06	100001-74980
12/11/13	12/11/13	CHSCC - Food Services	Host luncheon with TBR Vice Chancellor for Academic Affairs. Introduction of new Vice Chancellor for Academic Affairs and discussed Chatt State programs and our vision for the future	312	-	-	-	-	312	18	\$ 17.31	100001-74980
12/17/13	12/18/13	CHSCC - Food Services	Legislative Delegation Luncheon	246	-	-	-	-	246	10	\$ 24.62	100001-74980
12/19/13	12/18/13	CHSCC - Food Services	Campus tour and partnership discussion with UTC	70	-	-	-	-	70	5	\$ 14.05	100001-74980
1/1/14	2/19/14	Rotary Club of Chattanooga	Luncheon Guests	-	75	-	-	-	75	5	\$ 15.00	100001-74980 1020-74980

Chattanooga State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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					
1/7/14	4/15/14	James L Catanzaro	Chatt State/Barbados on line classes student exchange	121					121	3	\$ 40.48	
1/14/14	1/15/14	CHSCC - Food Services	Welcome to campus for convocation guest speaker	47	-	-	-	-	47	4	\$ 11.74	100001-74980
1/17/14	4/15/14	James L Catanzaro	SGA - Student Issues	69					69	5	\$ 13.74	100001-74980
1/23/14	1/24/14	Bluff View Art District	Dinner with Guest Speaker	-	-	-	90	-	90	2	\$ 45.14	1020-74980
1/31/14	4/15/14	James L Catanzaro	Conference Planning Wacker Institute	67					67	3	\$ 22.31	
2/1/14	2/19/14	Rotary Club of Chattanooga	Luncheon Guest	-	15	-	-	-	15	1	\$ 15.00	1050-74980
2/6/14	4/18/14	Rotary Club of Chattanooga	Luncheon Guest	-	15	-	-	-	15	1	\$ 15.00	1020-74980
2/7/14	2/12/14	CHSCC - Food Services	Welcome to new Cleveland State Comm College President with tour	59	-	-	-	-	59	6	\$ 9.91	
2/10/14	2/12/14	CHSCC - Food Services	Presentation: "Support Needs of Advanced Technology Start-ups"	75	-	-	-	-	75	6	\$ 12.49	100001-74980
2/14/14	2/20/14	CHSCC - Food Services	Discuss upcoming campus initiatives	63	-	-	-	-	63	5	\$ 12.69	100001-74980
2/17/14	2/20/14	CHSCC - Food Services	Luncheon and campus tour with FSB Bank Officers to discuss partnership	81	-	-	-	-	81	5	\$ 16.15	100001-74980
2/21/14	4/8/14	James L Catanzaro	Ask individual to join ChSCC Fnd Board and introduce to Summer insitute Initiative	81					81	4	\$ 20.19	
2/21/14	4/15/14	James L Catanzaro	Foundation Board Fund Raising	80					80	4	\$ 19.94	100001-74980
2/21/14	4/15/14	James L Catanzaro	SGA - Student Issues	107					107	7	\$ 15.33	100001-74980
3/6/14	3/12/14	CHSCC - Food Services	Co-Lab staff to meet with Innovations team and faculty to discuss partnership and GigCiith 2014	100	-	-	-	-	100	7	\$ 14.31	
3/14/14	4/8/14	James L Catanzaro	Discuss "Angel" investment in college, innovations, and initiatives	68					68	3	\$ 22.63	100001-74980
3/14/14	4/8/14	James L Catanzaro	Discuss SGA activities and enlist support for Spring College events	76					76	5	\$ 15.16	100001-74980
3/20/14	4/18/14	Rotary Club of Chattanooga	Luncheon Guests	-	30	-	-	-	30	2	\$ 15.00	1020-74980
		James L Catanzaro	Seek assistance in fund development for new college initiatives	61					61	4	\$ 15.25	
3/24/14	4/8/14											100001-74980
3/25/14	4/8/14	James L Catanzaro	Introduce 2014 Maxine Smith Fellow mentee to college diversity leaders; discuss minority recruitment	127					127	4	\$ 31.79	
3/25/14	4/8/14	James L Catanzaro	Plan student leaders' last month and prep for 50th anniversary	113					113	8	\$ 14.13	100001-74980
3/25/14	4/8/14	James L Catanzaro	Discuss reverse transfer, joint recruitment initiatives ChSCC and TSU	116					116	5	\$ 23.10	100001-74980
3/26/14	3/11/14	Urban League of Greater Chattanooga	2014 Entrepreneur Power Luncheon-Company Table purchase	-	-	600	-	-	600	10	\$ 60.00	100001-74980 100002-74980

Chattanooga State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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					
4/21/14	6/27/14	James L Catanzaro	Mentoring of current and former Maxine Smith Fellowsmenetees	63					63	4	\$ 15.78	100001-74980
4/22/14	4/24/14	CHSCC - Food Services	Discuss Pediatric Healthcare Improvement Coalition for the Tenn Valley	23					23	4	\$ 5.75	100001-74980
4/24/14	4/29/14	CHSCC - Food Services	ITHAKA Group Interviews for the Higher Ed Social Network mapping project	24					24	7	\$ 3.42	100001-74980
4/29/14	4/30/14	CHSCC - Food Services	Quarterly meeting of Foundation Board	286					286	17	\$ 16.80	100001-74980
5/2/14	6/27/14	James L Catanzaro	End of year Student Leader meeting to give ChSCC President feedback and discuss "Future Giving" campaign	155					155	11	\$ 14.05	100001-74980
5/2/14	6/27/14	James L Catanzaro	Interview perspective new hire for college	71					71	5	\$ 14.13	100001-74980
5/7/14	6/27/14	James L Catanzaro	Discuss BAS degrees	94					94	3	\$ 31.25	100001-74980
5/9/14	6/27/14	James L Catanzaro	Softball team celebration for making the NJCAA Softball National Tournament	366					366	23	\$ 15.92	100001-74980
5/10/14	6/27/14	James L Catanzaro	Commencement luncheon with Guest Speaker	145					145	8	\$ 18.10	100001-74980
5/20/14	6/30/14	Chattanooga State	Dinner guest at SAILS grant meeting	-	48	-	-	-	48	1	\$ 48.00	1020-74980
5/22/14	5/30/14	CHSCC - Food Services	Discuss campus initiatives (Gallup Institute, etc)	26					26	5	\$ 5.10	100001-74980
5/23/14	6/27/14	James L Catanzaro	Discuss development of Continuing Education real estate sector	34					34	3	\$ 11.32	100001-74980
5/27/14	5/30/14	CHSCC - Food Services	Lunch with Provost Applicant	132					132	12	\$ 10.99	100001-74980
5/27/14	5/30/14	CHSCC - Food Services	Meet with Provost Applicant	23					23	3	\$ 7.66	100001-74980
5/29/14	6/6/14	CHSCC - Food Services	Lunch with Provost Applicant	132					132	12	\$ 10.99	100001-74980
5/29/14	6/6/14	CHSCC - Food Services	Meet with Provost Applicant	23					23	3	\$ 7.66	100001-74980
5/29/14	7/15/14	Rotary Club of Chattanooga	Luncheon Guest		15				15	1	\$ 15.00	1020-74980
6/3/14	6/13/14	CHSCC - Food Services	TN Valley Corridor Summit	150					150	50	\$ 3.00	100001-74980
6/10/14	6/13/14	CHSCC - Food Services	Meeting with Tucker Foundation to discuss "TN Promise" and the impact it will have on funding for scholarships	59					59	5	\$ 11.75	100001-74980
6/12/14	6/13/14	CHSCC - Food Services	Meeting with Pediatric Medical Group	21					21	3	\$ 7.00	100001-74980
6/12/14	7/15/14	Rotary Club of Chattanooga	Luncheon Guest	-	15	-	-	-	15	1	\$ 15.00	1020-74980
6/13/14	6/27/14	James L Catanzaro	Discuss TBR Board matters	24					24	2	\$ 12.11	100001-74980
6/13/14	6/30/14	The Walden Club	Athletic Hall of Fame	-	84	-	-	-	84	2	\$ 42.00	1020-74980
6/16/14	6/23/14	CHSCC - Food Services	Discuss TN Promis/TN Achieves	83					83	24	\$ 3.44	100001-74980
6/25/14	6/27/14	CHSCC Food Service	Meeting with THEC to discuss TN Promise	117					117	5	\$ 23.33	100001-74980
6/26/14	6/30/14	James L Catanzaro	Discuss collaboration between college and Project Lift with college acelorator	53					53	3	\$ 17.78	100001-74980
6/26/14	7/15/14	Rotary Club of Chattanooga	Luncheon Guest	-	15	-	-	-	15	1	\$ 15.00	1020-74980
6/30/14	6/30/14	Jewish Federation of Greater Chattanooga	Catered Glatt Kosher Meals for the Yeshiva University Vist	260					260	26	\$ 10.00	100001-74980
Various	5/29/14	CHSCC - Food Services	Coffee - Wednesday Meetings	300					300	NA	\$ 300.00	100001-74980
Various	6/27/14	CHSCC Food Service	President's office guest	92					92	NA	\$ 92.00	100001-74980
Total Business Meals and Hospitality Expenses for the President				\$ 9,054	\$ 357	\$ 638	\$ 122	\$ -	\$ 10,170			

Chattanooga State Community College
Schedule C - Other Expenses for the President
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/9/13	Rotary Club of Chattanooga	Quarterly dues	-	225	-	-	-	225	1020-74480
7/11/13	The Walden Club	Annual dues	-	-	-	1,140	-	1,140	1050-74480
7/23/13	BP	Fuel	287	-	-	-	-	287	100001-75210
8/13/13	Village VW of Chattanooga	Vehicle Maintenance	-	-	476	-	-	476	303004-75290
8/20/13	BP	Fuel	427	-	-	-	-	427	100001-75210
8/20/13	Shell	Fuel	17	-	-	-	-	17	100001-75210
8/20/13	BP	Fuel	309	-	-	-	-	309	100001-75210
8/20/13	BP	Fuel	239	-	-	-	-	239	100001-75210
9/21/13	BP	Fuel	439	-	-	-	-	439	100001-75210
9/21/13	BP	Fuel	309	-	-	-	-	309	100001-75210
9/30/13	Century Link	Land line phone calls made from President's phone for 1st quarter (Jul13 - Aug13)	-	-	10	-	-	10	300301-74220
10/17/13	Shell	Fuel	56	-	-	-	-	56	100001-75210
10/21/13	BP	Fuel	356	-	-	-	-	356	100001-75210
10/28/13	Rotary Club of Chattanooga	Quarterly dues	-	225	-	-	-	225	1020-74480
11/14/13	Shell	Fuel	36	-	-	-	-	36	100001-75210
11/14/13	Shell	Fuel	204	-	-	-	-	204	100001-75210
11/19/13	BP	Fuel	238	-	-	-	-	238	100001-75210
11/21/13	Highland Tire and Auto	Vehicle Maintenance	-	-	18	-	-	18	303004-75220
12/11/13	Village VW of Chattanooga	Vehicle Maintenance	-	-	720	-	-	720	303004-74390
12/11/13	O'Reilly's Auto Parts	Vehicle Maintenance	-	-	167	-	-	167	303004-74530
12/17/13	BP	Fuel	354	-	-	-	-	354	100001-75210
12/17/13	Shell	Fuel	35	-	-	-	-	35	100001-75210
12/19/13	Ensign Florist	Floral arrangement for Memorial	-	120	-	-	-	120	1020-74980
12/23/13	Village VW of Chattanooga	Refund Vehicle Maintenance	-	-	(274)	-	-	(274)	303004-74390
12/31/13	Century Link	Land line phone calls made from President's phone for 2nd quarter (Sep13-Nov13)	-	-	40	-	-	40	300301-74220
1/13/14	Chattanooga State	Cystic Fibrosis Brochure Printing	-	438	-	-	-	438	1020-74980
1/27/14	Best Buy	Laptop	-	-	2,620	-	-	2,620	802101-74510
2/19/14	Rotary Club of Chattanooga	Quarterly dues	-	225	-	-	-	225	1020-74480
3/31/14	Century Link	Land line phone calls made from President's phone for 3rd quarter (Dec13-Mar14)	-	-	16	-	-	16	300301-74220
4/10/14	Shell	Fuel	54	-	-	-	-	54	100001-75210
4/17/14	BP	Fuel	245	-	-	-	-	245	100001-75210
4/18/14	Rotary Club of Chattanooga	Quarterly dues	-	225	-	-	-	225	1020-74480
4/18/14	Rotary Club of Chattanooga	Special event assessment	-	75	-	-	-	75	1020-74480
5/2/14	Sigma Pi Phi	Paul A. McDaniel Golf Classic sponsorship	-	500	-	-	-	500	1020-74980
5/13/14	Safelite Auto Glass	Nissan Murano Windshield Repair	-	-	347	-	-	347	1020-74980
5/13/14	Shell	Fuel	83	-	-	-	-	83	100001-75210
5/15/14	BP	Fuel	250	-	-	-	-	250	100001-75210
6/17/14	BP	Fuel	294	-	-	-	-	294	100001-75210
6/17/14	BP	Fuel	47	-	-	-	-	47	100001-75210
6/30/14	Century Link	Land line phone calls made from President's phone for 4th quarter	-	-	5	-	-	5	300301-74220
6/30/14	BP	Fuel	192	-	-	-	-	192	100001-75210
Total Other Operating Expenses for the President			\$ 4,473	\$ 2,033	\$ 4,146	\$ 1,140	\$ -	\$ 11,792	

Cleveland State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2013 to June 30, 2014

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Dr. Hite							
Salary and Benefits		\$ 116,295	\$ -	\$ -	\$ -	\$ -	\$ 116,295
Travel	A	2,296	-	-	-	-	2,296
Business Meals and Hospitality	B	245	-	463	2,740	-	3,448
Other Expenses	C	395	-	14,982	-	1,200	16,577
Discretionary Allowance		2,000	-	-	-	-	2,000
Housing Allowance		5,400	-	-	-	-	5,400
Other Allowances		240	-	-	-	-	240
Subtotal Dr. Hite		126,871	-	15,445	2,740	1,200	146,256
Dr. Seymour							
Salary and Benefits		116,076	-	-	-	-	116,076
Travel	A	13,490	-	-	-	-	13,490
Business Meals and Hospitality	B	191	-	-	1,390	-	1,581
Other Expenses	C	646	-	-	449	-	1,095
Discretionary Allowance		2,000	-	-	-	-	2,000
Housing Allowance		5,400	-	-	-	-	5,400
Other Allowances		240	-	-	-	-	240
Subtotal Dr. Seymour		138,043	-	-	1,839	-	139,882
Total Presidents		264,913	-	15,445	4,579	1,200	286,137
President's Office:							
Salary and Benefits (1 FTE)		78,869	-	-	-	-	78,869
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	398	-	-	398
Other Expenses		47,096	-	540	-	-	47,636
		125,964	-	938	-	-	126,902
Total Expenses		\$ 390,878	\$ -	\$ 16,383	\$ 4,579	\$ 1,200	\$ 413,039

Additional Disclosures:

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

Housing - The President is not provided the use of a residence, but receives a housing allowance of \$450 per month.

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 11 was \$22,794.

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, 2013- June 30, 2014

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Total	Organization & Account Code
									Institutional	Foundation		
Dr. Hite												
7/16/13	7/21/13	7/25/13	Princeton NJ	National Assoc Comm. Technical College Summer Conference	\$ 448	\$ 777	\$ 189	\$ 59 (1)	\$ 1,473	\$ -	\$ 1,473	100001-73200
7/23/13	7/24/13	7/30/13	Dickson TN	TBR Presidents' Retreat	-	88	-	-	88	-	88	100001-73200
9/23/13	9/24/13	10/1/13	Washington DC	UF IHE Strategic Planning	321	259	101	25 (2)	706	-	706	100001-73200
11/4/13	11/5/13	11/18/13	Nashville TN	TBR Presidents Meeting	-	143	27	-	170	-	170	100001-73200
11/21/13	11/22/13	12/12/13	Asheville NC	CC Appalachia Board Meeting	-	210	-	-	210	-	210	100001-73200
12/4/13	12/5/13	12/17/13	Nashville TN	TBR Board Meeting	-	143	-	-	143	-	143	100001-73100
		6/24/14	New Orleans	Pearson Reimbursement	(494)	-	-	-	(494)	-	(494)	100001-73200
Total Travel Expenses for Dr. Hite					274	1,620	317	84	2,296	-	2,296	
Dr. Seymour												
		1/13/14	Jackson, TN	Moving Expense	-	-	-	9,975 (3)	9,975	-	9,975	100001-73700
2/3/14	2/4/14	2/20/14	Nashville, TN	TBR President's Meeting and PTK Luncheon	-	143	99	-	242	-	242	100001-73100
		2/25/14	Nashville, TN	Tennessee College Association Annual Meeting	-	-	-	100 (4)	100	-	100	100001-73100
3/18/14	3/18/14	4/10/14	Nashville, TN	House Education Committee	-	-	-	20 (5)	20	-	20	100001-73100
3/26/14	3/28/14	4/10/14	Nashville, TN	TN College Association, TN Business Roundtable, TBR Board Meeting	-	289	165	42 (5)	496	-	496	100001-73100
4/4/14	4/8/14	4/10/14	Washington, DC	American Association Community Colleges	230	855	293	83 (7)	1,462	-	1,462	100001-73100
4/17/14	4/20/14	5/1/14	Nashville, TN	New President TBR Orientation	-	143	99	-	242	-	242	100001-73100
5/19/14	5/20/14	5/28/14	Nashville, TN	President's Meeting and TN Campus Compact Executive Meeting	-	168	50	-	218	-	218	100001-73100
6/3/14	6/3/14	5/15/14	Chattanooga, TN	TN Valley Corridor Community College Consortium Annual Meeting	-	-	-	18 (4)	18	-	18	100001-73100
6/8/14	6/10/14	6/17/14	Asheville, NC	Community Colleges of Appalachia Annual Conference	-	264	128	-	392	-	392	100001-73200
6/19/14	6/20/14	6/26/14	Nashville, TN	TBR Quarterly Meeting	-	210	99	15 (5)	324	-	324	100001-73100
Total Travel Expenses for Dr. Seymour					230	2,074	932	10,254	13,490	-	13,490	
Total Travel Expenses for the Presidents					\$ 504	\$ 3,694	\$ 1,250	\$ 10,338	\$ 15,785	\$ -	\$ 15,785	

Additional Disclosures:

- 7/16/13 Other: Parking for 5 days and NJ transit from airport to hotel.
- 9/23/13 Other: Parking for 1 days from airport to hotel .
- Moving expenses from Jackson, TN to Cleveland, TN .
- Registration paid in advance.
- Parking .
- Reimbursement from Pearson Education for flight paid on 10/1/12 to conference which was cancelled.
- \$12 airport shuttle, \$25 taxi to airport, \$46 airport parking.

Cleveland State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013- June 30, 2014

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					
Dr. Hite												
9/6/13	9/10/13	Payne Vending	Trevecca Partnership Signing	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ 115	8	\$ 14.31	100001-74495
9/23/13	9/26/13	Payne Vending	Partnership with UTC	97	-	-	-	-	97	6	\$ 16.22	100001-74495
11/8/13	11/12/13	Dr. Hite	Articulation Agreement	33	-	-	-	-	33	4	\$ 8.24	100001-74495
12/2/13	12/5/14	Payne Vending	On Campus Retirement Reception	-	-	463	-	-	463	NA (1)		100004-74495
Community Retirement Dinner (2)												
	11/30/14	Department charge	November Postage mailing retirement invitations	-	-	65	-	-	65			
12/19/13	12/3/13	Dockins Graphics Inc	Community Retirement Dinner	-	-	52	-	-	52			105001-74120
12/19/13	12/3/14	Dockins Graphics Inc	Community Retirement Dinner	-	-	299	-	-	299			105001-74530
	1/7/14	Printree & Signage	Community Retirement Dinner Program	-	-	35	-	-	35			
12/19/13	1/14/14	Holly Vincent	Community Retirement Dinner	-	-	-	146	-	146			NA
12/19/13	1/14/14	Bradley Rentals	Community Retirement Dinner	-	-	-	120	-	120			NA
12/19/13	1/17/14	Bradley Rentals	Community Retirement Dinner	-	-	-	480	-	480			NA
12/19/13	1/17/14	The Catering Connection	Community Retirement Dinner	-	-	-	1,543	-	1,543			NA
	6/30/13		Reimbursement from Foundation to College on expenses for Community Retirement Dinner	-	-	(451)	451					
Total Expense for Community Retirement Dinner				-	-	-	2,740	-	2,740	81	\$ 32.59	
Total Business Meals and Hospitality Expenses for Dr. Hite				245	-	463	2,740	-	3,448			
Dr. Seymour												
1/23/14	2/20/14	William Seymour	Per event dinner with speaker	97	-	-	-	-	97	5	\$ 19.40	100001-74495
1/30/14	1/16/14	Cleveland Bradley Chamber of Commerce	Annual Chamber Banquet	-	-	-	500	-	500	8	\$ 62.50	NA
1/30/14	1/16/14	Athens Chamber of Commerce	Annual Chamber Banquet	-	-	-	60	-	60	2	\$ 30.00	NA
2/4/14	1/30/14	Polk County Chamber of Commerce	Annual Chamber Banquet	-	-	-	100	-	100	4	\$ 25.00	NA
2/27/14	1/16/14	Etowah Chamber of Commerce	Annual Chamber Banquet	-	-	-	120	-	120	4	\$ 30.00	NA
3/6/14	3/3/14	United Way of Bradley County	Annual Banquet	-	-	-	300	-	300	8	\$ 37.50	NA
3/8/14	3/3/14	100 Black Men of Bradley County	100 Black Men Banquet	-	-	-	240	-	240	4	\$ 60.00	NA
3/27/14	3/12/14	Monroe County Chamber of Commerce	Annual Banquet	-	-	-	70	-	70	2	\$ 35.00	NA
6/5/14	6/17/14	William Seymour	Workshop training partnership	31	-	-	-	-	31	2	\$ 15.34	100001-74495
6/23/14	6/30/14	William Seymour	Learning Support Program	28	-	-	-	-	28	2	\$ 17.70	100001-74495
6/27/14	6/30/14	William Seymour	CSCC partnership with the Museum Center at Five Points	35	-	-	-	-	35	3	\$ 11.80	100001-74495
Total Business Meals and Hospitality Expenses for Dr. Seymour				191	-	-	1,390	-	1,581			
President's Office												
4/22/14	4/29/14	Payne Vending	Annual Retiree and Emeritus reception (3)	-	-	398	-	-	398	NA		100004-74495
Total Business Meals and Hospitality Expenses for President's Office				-	-	398	-	-	398			
Total Business Meals and Hospitality Expenses for the Presidents				\$ 436	\$ -	\$ 861	\$ 4,130	\$ -	\$ 5,427			

Cleveland State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1 - June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code				
			Institutional	Foundation	Institutional	Foundation	Sources						
Presidential Search													
9/18/13	Printree Printing and Signage	Presidential Search Committee	\$	-	\$	-	\$	180	\$	-	\$	180	103007-74470
9/24/13	Payne Vending	Presidential Search		-		-		275		-		275	103007-74490
9/24/13	Walmart	Presidential Search		-		-		147		-		147	103007-74590
10/15/13	Chick-Fila	Presidential Search Committee		-		-		54		-		54	103007-74590
10/15/13	The Honey Baked Ham Co.	Presidential Search Committee		-		-		192		-		192	103007-74590
10/15/13	Bradley Services	Presidential Search Committee		-		-		515		-		515	103007-74630
10/15/13	Bradley Services	Presidential Search Committee		-		-		455		-		455	103007-74630
10/31/13	Bi-Lo	Presidential Search Committee		-		-		50		-		50	103007-74590
11/12/13	Linda Everett	Presidential Search Committee		-		-		68		-		68	103007-74530
11/12/13	Denise King	Presidential Search Committee		-		-		170		-		170	103007-74530
11/12/13	Mark Wilson	Presidential Search Committee		-		-		26		-		26	103007-74530
11/12/13	Thomas Wright	Presidential Search Committee		-		-		324		-		324	103007-74530
11/18/13	Gene Couch	Pesidential Canidate		-		-		461		-		461	103007-73500
11/18/13	Niles Reddick	Presidential Canidate		-		-		364		-		364	103007-73500
11/18/13	William Seymour	Presidential Canidate		-		-		439		-		439	103007-73500
11/26/13	Adam Lowe	Mileage Reim for Pres Search		-		-		9		-		9	103007-73500
11/26/13	Adam Lowe	Presidential Search Committee		-		-		53		-		53	103007-74530
11/26/13	Walmart	Presidential Search Committee		-		-		21		-		21	103007-74590
11/26/13	Hampton Inn and Suites	Presidential Search Committee Lodging		-		-		1,088		-		1,088	103007-74630
12/3/13	Denise King	Mileage Reim for Pres Search		-		-		5		-		5	103007-73500
12/3/13	Mark Wilson	Mileage Reim for Pres Search		-		-		9		-		9	103007-73500
12/3/13	Thomas Wright	Mileage Reim for Pres Search		-		-		5		-		5	103007-73500
12/12/13	Marcia O'conner	Presidential Search Committee		-		-		68		-		68	103007-74490
12/14/13	TBR	Advertising for Presidential Search		-		-		8,088		-		8,088	103007-74470
12/18/13	Payne Vending	Presidential Search Committee		-		-		1,343		-		1,343	103007-74490
11/26/14	Linda Everett	Mileage Reim for Pres Search		-		-		4		-		4	103007-73500
2/20/14	Tennessee Board of Regents	Employment Screening		-		-		269		-		269	103007-74440
6/30/14	TBR	Advertising for Presidential Search		-		-		300		-		300	
Subtotal Other Accounts Presidential Search				-		-		14,982		-		14,982	
Dr. Hite													
8/13/13	Fuelman	Gas		90		-		-		-		90	100001-75210

Cleveland State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1 - June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation	Sources		
10/10/13	Fuelman	Gas	44	-	-	-	-	44	100001-75210
11/7/13	Shell	Gas	19	-	-	-	-	19	100001-75210
11/12/13	Fuelman	Gas	54	-	-	-	-	54	100001-75210
12/10/13	Fuelman	Gas	54	-	-	-	-	54	100001-75210
1/9/14	Shell	Gas	83	-	-	-	-	83	100001-75210
1/30/14	Fuelman	Gas	51	-	-	-	-	51	100001-75210
12/3/13	Scott's Bicycle Centre Inc.	Bike - retirement gift (1)	-	-	-	-	1,200	1,200	820036-74790
Subtotal Other Expenses for Dr. Hite			395	-	14,982	-	1,200	16,577	
Dr. Seymour									
2/4/14	Shell	Gas	40	-	-	-	-	40	100001-75210
3/4/14	Shell	Gas	69	-	-	-	-	69	100001-75210
3/18/14	Dockins Graphics Inc.	Business cards	58	-	-	-	-	58	100001-74120
4/3/14	Shell	Gas	110	-	-	-	-	110	100001-75210
5/6/14	Shell	Gas	123	-	-	-	-	123	100001-75210
5/28/14	Shell	Gas	126	-	-	-	-	126	100001-75210
6/30/14	Shell	Gas	120	-	-	-	-	120	100001-75210
6/25/14	Nebraska Bookstore	20 copies "Good to Great"	-	-	-	223	-	223	NA
6/25/14	Quality Lapel Pins, Inc	100 Lapel Pines	-	-	-	226	-	226	NA
Subtotal Other Expenses for Dr. Seymour			646	-	-	449	-	1,095	
Total Other Operating Expenses for the President			\$ 1,041	\$ -	\$ 14,982	\$ 449	\$ 1,200	\$ 17,672	

Note:

1. External Sources: Donations received from employees and others for Dr. Hite's retirement gift.

Columbia State Community College

Audit of President's Expenses For the Fiscal Year July 1, 2013 - June 30, 2014

**Report Prepared by
Audit and Consulting Services
Middle Tennessee State University**

Audit and Consulting Services
Middle Tennessee State University
1301 East Main Street
Murfreesboro, TN 37132
Office: 615-898-2914 • Fax: 615-904-8046



October 28, 2014

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 Columbia State Community College for the fiscal year July 1, 2013 to June 30, 2014, as required by Tennessee Code Annotated, Title 49, Chapter 7. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

We appreciate the courtesy and cooperation of Columbia State Community College personnel during the review. Please contact me at (615) 898-2914, should you have any questions regarding this audit.

Respectfully submitted,

A handwritten signature in black ink that reads "Brenda H. Burkhart".

Brenda H. Burkhart
Director, Audit and Consulting Services
Middle Tennessee State University

cc: Dr. Janet F. Smith, President
Mr. Ken Horner
Ms. Elaine Curtis

Columbia State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2013 – June 30, 2014

President	Dr. Janet F. Smith	Internal Auditors	Brenda Burkhart and Cyndee Ray, Middle Tennessee State University																																																																												
Objectives	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 July 1, 2013 to June 30, 2014; to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																														
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																														
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president’s office during the fiscal year ended June 30, 2014:</p> <table><tr><td></td><td>Institutional</td><td>Foundation</td><td>External</td><td>Total</td></tr><tr><td>President (1):</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$213,041</td><td>-</td><td>-</td><td>\$213,041</td></tr><tr><td>Travel (Schedule A)</td><td>\$10,085</td><td>-</td><td>-</td><td>\$10,085</td></tr><tr><td>Business Meals and Hospitality (Schedule B)</td><td>\$12,424</td><td>-</td><td>-</td><td>\$12,424</td></tr><tr><td>Other Expenses (Schedule C)</td><td>\$218</td><td>\$4,195</td><td>-</td><td>\$4,413</td></tr><tr><td>Discretionary Allowance</td><td>\$4,000</td><td>-</td><td>-</td><td>\$4,000</td></tr><tr><td>Housing Allowance</td><td>\$10,800</td><td>-</td><td>-</td><td>\$10,800</td></tr><tr><td>Other Allowance</td><td>\$752</td><td>-</td><td>-</td><td>\$752</td></tr><tr><td>President’s Office (2):</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$74,945</td><td>-</td><td>-</td><td>\$74,945</td></tr><tr><td>Travel</td><td>\$1,550</td><td>-</td><td>-</td><td>\$1,550</td></tr><tr><td>Business Meals and Hospitality</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Other Expenses</td><td>\$30,927</td><td>\$875</td><td>-</td><td>\$31,802</td></tr><tr><td>Total Expenses</td><td>\$358,742</td><td>\$5,070</td><td>-</td><td>\$363,812</td></tr></table> <p>Additional Disclosures:</p> <p>Discretionary Allowance - 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.</p> <p>Other Allowances – The president was provided a cell phone which is paid by the college and is presented as other allowance.</p> <p>Vehicle – The president was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2006-2007 was \$28,525. Vehicle maintenance and operating costs are recorded in the motor vehicle operation account and were excluded from the scope of this review. The personal use of the vehicle is valued and reported as taxable income to the president.</p> <p>External Sources – The review did not identify any expenses paid by external sources for the benefit of the President.</p>					Institutional	Foundation	External	Total	President (1):					Salary and Benefits	\$213,041	-	-	\$213,041	Travel (Schedule A)	\$10,085	-	-	\$10,085	Business Meals and Hospitality (Schedule B)	\$12,424	-	-	\$12,424	Other Expenses (Schedule C)	\$218	\$4,195	-	\$4,413	Discretionary Allowance	\$4,000	-	-	\$4,000	Housing Allowance	\$10,800	-	-	\$10,800	Other Allowance	\$752	-	-	\$752	President’s Office (2):					Salary and Benefits	\$74,945	-	-	\$74,945	Travel	\$1,550	-	-	\$1,550	Business Meals and Hospitality	-	-	-	-	Other Expenses	\$30,927	\$875	-	\$31,802	Total Expenses	\$358,742	\$5,070	-	\$363,812
	Institutional	Foundation	External	Total																																																																											
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Other Allowance	\$752	-	-	\$752																																																																											
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Total Expenses	\$358,742	\$5,070	-	\$363,812																																																																											

Questioned Costs	None	Recoveries	N/A
Conclusion	The objectives of the audit of the expenses of the Office of the President for Columbia State Community College for the fiscal year July 1, 2013 through June 30, 2014 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president's office.		
Restriction on Use of Report	<i>This report is intended solely for the internal use of the Tennessee Board of Regents and Columbia State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit and Middle Tennessee State University, Office of Audit and Consulting Services and handled in accordance with institutional policies; however, this report is a matter of public record.</i>		

Columbia State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2013 – June 30, 2014

Table of Contents
for Schedules of Expenses

Summary of the President's Expenses

Exhibit A - Schedule of Travel Expenses for the President

Exhibit B - Schedule of Business Meals and Hospitality Expenses for the President

Exhibit C – Other Expenses for the President

Columbia State Community College
Summary of the President's Expenses
For the Fiscal Year July 1, 2013 to June 30, 2014

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 213,041	\$ -	\$ -	\$ -	\$ -	\$ 213,041
Travel	A	9,659	-	426	-	-	10,085
 Business Meals and Hospitality	B	10,006	-	2,419	-	-	12,424
Other Expenses	C	218	4,195	-	-	-	4,413
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		752	-	-	-	-	752
Subtotal President		248,475	4,195	2,845	-	-	255,515
 President's Office:							
Salary and Benefits (1 FTE)		74,945	-	-	-	-	74,945
Travel		1,550	-	-	-	-	1,550
 Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		29,234	875	1,693	-	-	31,802
Subtotal President's Office		105,729	875	1,693	-	-	108,297
 Total Expenses		\$ 354,204	\$ 5,070	\$ 4,538	\$ -	\$ -	\$ 363,812

Additional Disclosures:

Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2006-07 was \$28,525.

External Sources - The review did not identify any expenses paid by external sources for the benefit of the president.

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
For the Fiscal Year July 1, 2013 to June 30, 2014

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
7/13/13	7/13/13	7/17/13	Franklin, TN	Franklin Tomorrow meeting	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 50	100001-73100
7/23/13	7/24/13	8/5/13	Dickson, TN	TBR President's retreat	-	90	-	-	90	-	-	-	-	90	100001-73100
8/8/13	8/8/13	8/26/13	Nashville, TN	State Building Commission meeting	20	-	-	-	20	-	-	-	-	20	100001-73100
8/23/13	8/23/13	9/6/13	Columbia, TN	Maury County Chamber eggs & issues breakfast meeting	-	-	-	10	10	-	-	-	-	10	100001-73100
8/27/13	8/27/13	9/3/13	Franklin, TN	Williamson County Chamber golf classic mixer	-	-	-	15	15	-	-	-	-	15	100001-73100
9/4/13	9/4/13	9/9/13	Nashville, TN	Governor's "Drive to 55" event	6	-	-	-	6	-	-	-	-	6	100001-73100
9/16/13	9/16/13	9/25/13	Columbia, TN	Maury County Chamber "Breakfast with Lamar"	-	-	-	10	10	-	-	-	-	10	100001-73100
9/18/13	9/18/13	10/30/13	Nashville, TN	Maxine Smith Fellows dinner	13	-	-	-	13	-	-	-	-	13	100001-73100
9/20/13	9/25/13	10/16/13	Charleston, SC	COMBASE conference	562	792	277	300	1,930	-	-	-	-	1,930	100001-73200
9/30/13	9/30/13	10/16/13	Nashville, TN	Innovations Awards luncheon	13	-	-	-	13	-	-	-	-	13	100001-73100
10/3/13	10/3/13	8/28, 10/16/13	Nashville, TN	Governor's Conference ECD	10	-	-	250	260	-	-	-	-	260	100001-73100
10/4/13	10/4/13	10/16/13	Nashville, TN	Governor's Conference ECD	10	-	-	-	10	-	-	-	-	10	100001-73100
10/15/13	10/15/13	10/2/13	Franklin, TN	Williamson County Chamber lunch	-	-	-	30	30	-	-	-	-	30	100001-73100
10/21/13	10/22/13	10/14/13 & 10/30/13	Cleveland, TN	Community Colleges of Appalachia & Armistead Group conference	-	95	69	150	314	-	-	-	-	314	100001-73100
10/24/13	10/24/13	11/13/13	Franklin, TN	Meeting, president Gaston College	42	-	-	-	42	-	-	-	-	42	100001-73100
10/27/13	10/29/13	9/9 & 10/29/13	Nashville, TN	Economic Summit for Women	-	252	133	130	515	-	-	-	-	515	100001-73100
11/13/13	11/13/13	11/1&21/13	Nashville, TN	CABLE luncheon	6	-	-	30	36	-	-	-	-	36	100001-73100
11/14/13	11/14/13	11/21/13	Nashville, TN	Federal Reserve luncheon	5	-	-	-	5	-	-	-	-	5	100001-73100
12/5/13	12/5/13	12/11/13	Nashville, TN	Quarterly TBR meeting	40	-	-	-	40	-	-	-	-	40	100001-73100
1/14/14	1/14/14	1/16/14	Columbia, TN	Maury County Chamber meeting	-	-	-	20	20	-	-	-	-	20	100001-73100
1/23/14	1/23/14	1/8/14	Spring Hill, TN	Spring Hill Chamber Commerce membership meeting	-	-	-	15	15	-	-	-	-	15	100001-73100
1/24/14	1/24/14	12/4/13	Franklin, TN	Williamson County Chamber lunch	-	-	-	30	30	-	-	-	-	30	100001-73100
2/3/14	2/3/14	2/12/14	Nashville, TN	Governor's State of the State address	45	-	-	-	45	-	-	-	-	45	100001-73100
2/4/14	2/4/14	2/12/14	Nashville, TN	Phi Theta Kappa All TN Academic Team luncheon	6	-	-	-	6	-	-	-	-	6	100001-73100
2/7/14	2/7/14	1/23/14	Franklin, TN	Franklin African American Heritage Society meeting	-	-	-	50	50	-	-	-	-	50	100001-73300
2/18/14	2/18/14	12/4/13	Franklin, TN	Williamson County Chamber lunch	-	-	-	30	30	-	-	-	-	30	100001-73100
2/28/14	2/28/14	2/24/14	Columbia, TN	Maury County Chamber eggs & issues breakfast meeting	-	-	-	10	10	-	-	-	-	10	100001-73100
3/1/14	3/5/14	Various	Anaheim, CA	Innovations Conference presenter	568	839	302	559	2,267	-	-	-	-	2,267	100001-73400
3/8/14	3/8/14	3/24/14	Franklin, TN	Franklin campus meeting	25	-	-	-	25	-	-	-	-	25	100001-73100
3/18/14	3/18/14	3/17/14	Franklin, TN	Williamson County Chamber Women in Business meeting	-	-	-	20	20	-	-	-	-	20	100001-73100
3/27/14	3/28/14	4/2/14	Nashville, TN	TN College Completion Summit & TBR Board Meeting	-	186	-	-	186	-	-	-	-	186	100001-73100
4/2/14	4/8/14	1/14/14, 1/16/14	Washington, DC	AACC annual convention & HERDI meeting	605	1,140	312	815	2,872	-	-	-	-	2,872	100001-73200
4/15/14	4/15/14	12/4/13	Franklin, TN	Williamson County Chamber lunch	27	-	-	30	57	-	-	-	-	57	100001-73100
5/1/14	5/1/14	5/19/14	Nashville, TN	American Heart Association breakfast	13	-	-	-	13	-	-	-	-	13	100001-73100
5/2/14	5/2/14	4/14/14	Franklin, TN	Williamson County Impact Awards	-	-	-	85	85	-	-	-	-	85	100001-73100
5/3/14	5/3/14	4/30/14	Franklin, TN	Soroptimist International of Franklin Derby Days	-	-	-	70	70	-	-	-	-	70	100001-73100
5/20/14	5/20/14	12/4/13	Franklin, TN	Williamson County Chamber lunch	-	-	-	30	30	-	-	-	-	30	100001-73100
6/3/14	6/3/14	6/16/14	Franklin, TN	Williamson County Chamber Executive Committee meeting	45	-	-	-	45	-	-	-	-	45	100001-73100
6/4/14	6/4/14	6/16/14	Franklin, TN	Williamson County golf classic mixer	-	-	-	15	15	-	-	-	-	15	100001-73100
6/8/14	6/10/14	6/25/14	Asheville, NC	Community Colleges of Appalachia 2014 meeting (a)	70	264	93	-	-	-	426	-	-	426	250001-73200
6/10/14	6/10/14	6/26/14	Franklin, TN	Franklin campus meetings	28	-	-	-	28	-	-	-	-	28	100001-73100
6/17/14	6/17/14	12/4/13	Franklin, TN	Williamson County Chamber lunch	-	-	-	30	30	-	-	-	-	30	100001-73100
6/19/14	6/20/14	6/26/14	Nashville, TN	TBR Board meeting	91	209	-	-	300	-	-	-	-	300	100001-73100
Total Travel Expenses for the President					\$ 2,249	\$ 3,867	\$ 1,185	\$ 2,784	\$ 9,659	\$ -	\$ 426	\$ -	\$ -	\$ 10,085	

(a) Attended by personnel other than the president -- at the president's request

Columbia State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Fiscal Year July 1, 2013 to June 30, 2014

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					
7/19/13	7/24/13	Cambridge Inn Caterers	Leadership Council working lunch	\$ 337	\$ -	\$ -	\$ -	\$ -	\$ 337	21	\$ 16.05	100004-74501
8/22/13	8/26/13	Betty Yates	Williamson County Chamber & Williamson County CEOs breakfast meeting	284	-	-	-	-	284	43	\$ 6.60	100004-74501
8/16/13	8/26/13	Cambridge Inn Caterers	Economic Council on Women annual retreat	352	-	-	-	-	352	21	\$ 16.76	100004-74501
8/16/13	8/26/13	Janet F. Smith	Economic Council on Women annual retreat	24	-	-	-	-	24	21	\$ 1.13	100004-74501
9/13/13	9/18/13	Cambridge Inn Caterers	Leadership Council working lunch	340	-	-	-	-	340	23	\$ 14.78	100004-74501
9/18/13	10/7/13	Graymere County Club	New employee luncheon	136	-	-	-	-	136	7	\$ 19.43	100004-74501
9/26/13	10/7/13	Graymere County Club	New employee luncheon	119	-	-	-	-	119	8	\$ 14.91	100004-74501
10/11/13	10/23/13	Cambridge Inn Caterers	Leadership Council meeting	137	-	-	-	-	137	22	\$ 6.23	100004-74501
11/1/13	12/9/13	Graymere County Club	New employee luncheon	146	-	-	-	-	146	8	\$ 18.23	100004-74501
11/22/13	11/27/13	Janet F. Smith	College wide staff meeting CCSSE results	49	-	-	-	-	49	200	\$ 0.24	100004-74501
11/22/13	1/14/14	Cambridge Inn Caterers	Leadership Council working lunch	290	-	-	-	-	290	22	\$ 13.17	100004-74501
12/6/13	12/11/13	Hobby Lobby	Employee/retiree holiday reception	45	-	-	-	-	45			100004-74500
12/6/13	1/6/14	Kroger	Employee/retiree holiday reception	20	-	-	-	-	20			100004-74501
12/6/13	1/14/14	Cambridge Inn Caterers	Employee/retiree holiday reception	400	-	-	-	-	400			100004-74501
			Subtotal Employee/retiree holiday reception	465					465	200	\$ 2.32	
12/14/13	12/23/13	Cambridge Inn Caterers	Commencement speaker & President's Leadership Society student breakfast	713	-	-	-	-	713	75	\$ 9.50	100004-74501
12/20/13	12/20/13	Cambridge Inn Caterers	Leadership Council working lunch	359	-	-	-	-	359	21	\$ 17.08	100004-74501
1/16/14	2/26/14	Cambridge Inn Caterers	Leadership Maury Education day	156	-	-	-	-	156	36	\$ 4.33	100004-74501
1/28/14	1/27/14, 2/26/14	Cambridge Inn Caterers & Jets Pizza	President's Leadership Society students pizza lunch	276	-	-	-	-	276	171	\$ 1.61	100004-74501
1/31/14	2/27/14	Amy Spears-Boyd	Decorations Legislative Breakfast	-	-	36	-	-	36			
1/31/14	2/17/14	Doris Flowers and Gifts	Flowers Legislative Breakfast	-	-	76	-	-	76			
1/31/14	2/17/14	Cambridge Inn Caterers	Food Legislative Breakfast	-	-	2,156	-	-	2,156			
1/31/14	2/5/14	Campus postage allocation	Postage Legislative Breakfast	-	-	89	-	-	89			
1/31/14	2/10/14	Staples Business Advantage	Name badges Legislative Breakfast	-	-	61	-	-	61			
			Subtotal Legislative Breakfast			2,419			2,419	124	\$ 19.50	820021-25400
2/4/14	12/2/13	Pellissippi State Community College	Phi Theta Kappa Academic luncheon	450	-	-	-	-	450	4	\$ 112.50	100004-74501
2/14/14	2/24/14	Cambridge Inn Caterers	Leadership Council working lunch	440	-	-	-	-	440	28	\$ 15.71	100004-74501
2/21/14	3/12/14	Graymere County Club	College related business lunch	24	-	-	-	-	24	2	\$ 12.05	100004-74501
2/28/14	3/12/14	Graymere County Club	New employee luncheon	86	-	-	-	-	86	6	\$ 14.41	100004-74501
Future dates	1/8/14	Office Max	Coffee & water for future meetings	25	-	-	-	-	25	118	\$ 0.21	100004-74501
Future dates	3/12/14, 4/2/14	Wal Mart	Coffee & water for future meetings	67	-	-	-	-	67	174	\$ 0.39	100004-74501
3/26/14	4/23/14	Cambridge Inn Caterers	South Central Senior Educators Summit	363	-	-	-	-	363	11	\$ 33.00	100004-74501
4/18/14	5/12/14	Cambridge Inn Caterers	Leadership Council working lunch	431	-	-	-	-	431	21	\$ 20.54	100004-74501

Columbia State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Fiscal Year July 1, 2013 to June 30, 2014

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					
5/2/14	5/27/14	Cambridge Inn Caterers	Employee & retiree awards recognition	570	-	-	-	-	570			100004-74501
5/2/14	5/7/14	Lowe's Home Improvement	Flowering plants for employee & retiree awards recognition	104	-	-	-	-	104			100004-74500
5/2/14	6/2/14	Kroger	Napkins, other supplies for employee & retiree awards recognition	6	-	-	-	-	6			100004-74500
5/2/14	5/12/14	Amazon	Cups and plates for employee & retiree awards recognition	126	-	-	-	-	126			100004-74500
			Subtotal employee & retiree awards recognition	807	-	-	-	-	807	150	\$ 5.38	
5/6/14	5/19/14	Janet F. Smith	Lunch to discuss Film Crew & Commercial Entertainment programs	28	-	-	-	-	28	2	\$ 14.04	100004-74501
5/10/14	5/19/14	Cambridge Inn Caterers	Spring graduation breakfast	1,093	-	-	-	-	1,093	115	\$ 9.50	100004-74501
5/14/14	5/27/14	Cambridge Inn Caterers	Leadership Council working lunch	380	-	-	-	-	380	22	\$ 17.25	100004-74501
5/16/14	6/4/14	Graymere Country Club	Lunch to discuss athletic fundraising	22	-	-	-	-	22	2	\$ 11.19	100004-74501
5/16/14	5/27/14	Cambridge Inn Caterers	Meeting with Presidential Leadership Society students	550	-	-	-	-	550	36	\$ 15.28	100004-74501
6/9/14	6/4/14	Domino's Pizza	Lunch for high school students representing Medical Applications of Science for Health (MASH)	86	-	-	-	-	86			100004-74501
6/9/14	6/25/14	Cambridge Inn Caterers	Lunch for high school students representing Medical Applications of Science for Health (MASH)	100	-	-	-	-	100			100004-74501
			Subtotal students representing Medical Applications of Science of Health (MASH)	186	-	-	-	-	186	30	\$ 6.20	
6/12/14	6/25/14	Cambridge Inn Caterers	Tennessee Promise meeting	63	-	-	-	-	63	16	\$ 3.91	100004-74501
6/13/14	6/26/14	Cambridge Inn Caterers	Leadership Council working lunch	369	-	-	-	-	369	22	\$ 16.75	100004-74501
6/24/14	7/7/14 (6/30 a/p)	Cambridge Inn Caterers	South Central Educators Leaders Summit	414	-	-	-	-	414	25	\$ 16.55	100004-74501
6/26/14	7/7/14 (6/30 a/p)	Graymere Country Club	Business lunch to discuss HR issues	28	-	-	-	-	28	2	\$ 13.91	100004-74501
Total Business Meals and Hospitality Expenses for the President				\$ 10,006	\$ -	\$ 2,419	\$ -	\$ -	\$ 12,424			

Columbia State Community College
Schedule C - Other Expenses for the President
For the Fiscal Year July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
5/9/14	Regions Bank	STAR12 All Access Webinar for Dr. Smith	\$ 218	\$ -	\$ -	\$ -	\$ -	\$ 218	100001-73100
8/7/13	Graymere Country Club	July dues & assessment	-	345	-	-	-	345	1003-74480
9/9/13	Graymere Country Club	August dues & assessment	-	345	-	-	-	345	1003-74480
10/14/13	Graymere Country Club	September dues & assessment	-	345	-	-	-	345	1003-74480
11/14/13	Graymere Country Club	October dues & assessment	-	345	-	-	-	345	1003-74480
12/10/13	Graymere Country Club	November dues & assessment	-	385	-	-	-	385	1003-74480
1/6/14	Graymere Country Club	December dues & assessment	-	345	-	-	-	345	1003-74480
2/10/14	Graymere Country Club	January dues & assessment	-	345	-	-	-	345	1003-74480
3/11/14	Graymere Country Club	February dues & assessment	-	360	-	-	-	360	1003-74480
4/7/14	Graymere Country Club	March dues & assessment	-	345	-	-	-	345	1003-74480
5/8/14	Graymere Country Club	April dues & assessment	-	345	-	-	-	345	1003-74480
6/9/14	Graymere Country Club	May dues & assessment	-	345	-	-	-	345	1003-74480
6/30/14	Graymere Country Club	June dues & assessment	-	345	-	-	-	345	1003-74480
Total Other Operating Expenses for the President			\$ 218	\$ 4,195	\$ -	\$ -	\$ -	\$ 4,413	

Dyersburg State Community College
Summary of the President's Expenses - Unaudited
For the Period April 1, 2014 to June 30, 2014

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 201,102	\$ -	\$ -	\$ -	\$ -	\$ 201,102
Travel	A	5,589	-	5,019	-	1,272	11,880
Business Meals and Hospitality	B	3,669	-	699	-	-	4,367
Other Expenses	C	5,926	-	3,046	-	-	8,971
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
		<u>220,286</u>	<u>-</u>	<u>8,763</u>	<u>-</u>	<u>1,272</u>	<u>230,321</u>
President's Office:							
Salary and Benefits (1 FTE)		81,572	-	-	-	-	81,572
Travel		450	-	-	-	-	450
Business Meals and Hospitality		442	-	-	-	-	442
Other Expenses		10,800	-	6,763	-	-	17,563
		<u>93,263</u>	<u>-</u>	<u>6,763</u>	<u>-</u>	<u>-</u>	<u>100,026</u>
Total Expenses		<u>\$ 313,549</u>	<u>\$ -</u>	<u>\$ 15,526</u>	<u>\$ -</u>	<u>\$ 1,272</u>	<u>\$ 330,347</u>

Additional Disclosures:

Other Allowances - The President is provided no other spending allowances.

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 2008 was \$28,312.00.

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.

Dyersburg State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period April 1, 2014 to June 30, 2014

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			
7/23/13	7/24/13	8/2/13	Dickson TN	President's Retreat	\$ -	\$ 90	\$ -	\$ -	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ 90	100100-73100
8/1/13	8/8/13	8/28/13	Trenton TN/Asheville NC	Burns Phillips/John Gardner Foundation of Excellence Launch Meeting	442	322	128	-	-	-	891	-	-	891	200190-73200
9/4/13	9/4/13	9/5/13	Nashville TN	Drive 55 Meeting	6	-	-	-	6	-	-	-	-	6	100100-73100
8/19/13	8/21/13	8/29/13	Nashville/Atlanta	President's Mtg/SACS Meeting	338	126	134	24 (1)	192	-	-	-	431	623	100100-73100
9/19/13	9/20/13	9/26/13	Clarksville TN	TBR Qtrly Board Meeting	-	90	-	-	90	-	-	-	-	90	100100-73100
12/7/13	12/10/13	7/1/2013 & 12/17/13	Atlanta GA	2013 SACSCOC Annual Mtg	202	574	196	599 (2)	1,571	-	-	-	-	1,571	100100-73200
		10/23/13	DSCC Trenton TN	Reimburse DSCC for mileage paid in FY13; drove DSCC car; found error in audit	(27)	-	-	-	(27)	-	-	-	-	(27)	100100-73100
11/4/13	11/7/13	11/18/13	Jackson TN/Nashville TN/Washington DC	Budget briefing JSCC; Presidents meeting Nashville; NC4 meeting in DC	233	559	143	10	259	-	-	-	686	944	100100-73100
11/1/13	11/1/13	11/6/13	Union City TN	Discovery Park Ribbon Cutting	33	-	-	-	33	-	-	-	-	33	100100-73100
10/31/13	10/31/13	11/5/13	Memphis TN	Mississippi River Corridor Board & Advisory Council Mtg	5	-	-	-	5	-	-	-	-	5	100100-73100
12/4/13	12/4/13	12/17/13	Memphis TN	Meeting w/Senator Mark Norris	4	-	-	-	4	-	-	-	-	4	100100-73100
10/29/13	10/29/13	11/6/13	Dyersburg TN	President's Staff Retreat @ Fyne Lake	24	-	-	-	24	-	-	-	-	24	100120-73100
2/3/14	2/5/14	2/12/14	Nashville, TN	President's Meeting @TBR/PTK Academic Team	-	143	99	10 (3)	252	-	-	-	-	252	100100-73100
		1/31/14	Nashville, TN	TCA 2014 Annual Meeting	-	-	-	100 (4)	100	-	-	-	-	100	100100-73100
		1/13/14	Washington DC	NAWB Forum Registration	-	-	-	875 (4)	-	-	875	-	-	875	600501-73200
		3/7/14	Washington DC	94th AACC Convention	-	-	-	850 (4)	850	-	-	-	-	850	100100-73200
3/28/14	4/8/14	4/21/14	Washington DC	NAWB Forum Mtg/AACC Convention/Mtg w/Congressmen & Title III contacts	774	1,761	533	83 (5)	869	-	2,281	-	-	3,150	100100-73200 / 600501-73200
3/26/14	3/28/14	4/16/14	Nashville, TN	TN College Assn Mtg/TN College Completion Summit/TBR Qtrly Meeting	-	286	165	10 (3)	461	-	-	-	-	461	100100-73100
5/19/14	5/20/14	6/3/14	Nashville, TN	TBR Presidents Meeting	-	143	99	-	242	-	-	-	-	242	100100-73100
6/15/14	6/17/14	6/20/14	Ashville, NC	Foundations of Excellence Summit	654	165	77	76 (6)	-	-	971	-	-	971	303140-73200 / 303210-73200
6/19/14	6/20/14	6/24/14	Nashville, TN	TBR Qtrly Board Meeting	-	209	99	16 (3)	324	-	-	-	-	324	100100-73100
6/25/14	6/26/14	6/27/14	Nashville, TN	Pathways to Prosperity Ntwk Mtg	155	143	99	-	242	-	-	-	155	397	100100-73100
Total Travel Expenses for the President					\$ 2,844	\$ 4,612	\$ 1,770	\$ 2,653	\$ 5,589	\$ -	\$ 5,019	\$ -	\$ 1,272	\$ 11,880	

Notes:

- (1) Baggage fees, tips and parking.
- (2) Registration, parking and taxi.
- (3) Parking.
- (4) Registration.
- (5) Taxi and baggage fees.
- (6) Taxi and parking.

Dyersburg State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period April 1, 2014 to June 30, 2014

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					
8/16/13	8/16/13	Kroger	refreshments for Fall Update	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ 95	250	\$ 0.38	100100-74980
8/16/13	9/5/13	DSCC	Bkstore reimbursed Fall Update refreshments	(96)	-	-	-	-	(96)	250	\$ (0.38)	100100-74980
8/27/13	8/27/13	Wendys	Faculty Assembly Exec Committee lunch meeting	45	-	-	-	-	45	7	\$ 6.49	100120-74980
9/3/13	9/3/13	Wendys	Golf Tourney Meeting	24	-	-	-	-	24	4	\$ 5.99	100120-74980
9/6/13	9/6/13	Wendys	Meeting to discuss Miranda Davis presentation at TBR qtrly board meeting	18	-	-	-	-	18	3	\$ 5.99	100120-74980
9/27/13	9/27/13	Wendys	Faculty Assembly Exec Committee lunch meeting	48	-	-	-	-	48	8	\$ 5.99	100120-74980
7/16/13	7/16/13	Wendys	Complete College America Teleconference	-	-	24	-	-	24	4	\$ 5.99	200160-74980
7/22/13	7/22/13	Wendys	Complete College America Stem Teleconference	-	-	30	-	-	30	5	\$ 6.09	200160-74980
7/30/13	7/29/13	Kroger	Refreshments for Coordinator Training	-	-	47	-	-	47	20	\$ 2.37	200160-74980
7/30/13	8/6/13	Sandra Edmundson(C00001425)	Catering for Coordinator Training	-	-	170	-	-	170	17	\$ 10.00	200160-74980
8/13/13	8/23/13	Sandra Edmundson(C00001426)	WIA Board Meeting -Dr Bowyer's meal	-	-	16	-	-	16	1	\$ 16.00	600101-74980
10/29/13	10/29/13	Wendys	President's Staff Retreat	54	-	-	-	-	54	9	\$ 5.99	100120-74980
10/29/13	10/29/13	Kroger	President's Staff Retreat	26	-	-	-	-	26	9	\$ 2.85	100120-74980
8/27/13	8/27/13	Wendys	Meeting w/Treyton Williams	6	-	-	-	-	6	1	\$ 6.49	100120-74980
11/1/13	11/1/13	Calvinjrs	Faculty Assembly Exec Committee lunch meeting	42	-	-	-	-	42	7	\$ 5.99	100120-74980
1/17/14	12/31/13	DSCC	Ticket Sales for Martin Luther King Luncheon 1/17/14	(40)	-	-	-	-	(40)	4	\$ (10.00)	100130-74980
12/15/13	12/19/13	Blackberry Hill Catering	Holiday Open House	1,296	-	-	-	-	1,296	110	\$ 11.78	100130-74980
12/13/13	12/17/13	Blackberry Hill Catering	Legislative Luncheon	630	-	-	-	-	630	30	\$ 21.00	100130-74980
10/31/13	11/4/13	Dr. Bowyer	Reimburse exp for EMT Lunch Meeting	-	-	49	-	-	49	3	\$ 16.33	200120-74980
11/15/13	11/15/13	Calvinjrs	Tenure Meeting	-	-	60	-	-	60	10	\$ 6.00	200120-74980
11/12/13	11/19/13	Another Thyme(Sandra F Edmundson	WIA Board Meeting -Dr Bowyer's meal	-	-	14	-	-	14	1	\$ 14.00	600101-74980
2/8/14	1/28/14	Dyersburg Dyer Co Chamber	Dr. Bowyer-2014 Annual Chairman's Award Banquet	50	-	-	-	-	50	1	\$ 50.00	100100-74980
	3/7/14	Dyersburg Dyer Co Chamber	2014 Bd of Directors Annual Lunch Fee-Dr. Bowyer	145	-	-	-	-	145	1	\$ 145.00	100100-74980
1/25/14	1/31/14	Another Thyme(Sandra F Edmundson	WIA Quarterly Board Mtg-Dr. Bowyer's Meal	-	-	12	-	-	12	1	\$ 12.00	600101-74980
1/14/14	1/13/14	Kroger	Dyer Co Leadership visit	3	-	-	-	-	3	20	\$ 0.15	100120-74980
1/31/14	1/31/14	Calvinjrs	Faculty Assembly Exec Committee lunch meeting	42	-	-	-	-	42	7	\$ 5.99	100120-74980
2/10/14	2/11/14	Dr. Bowyer	Lunch Meeting Greg Summer/HR Director Eaton/to discuss AIT program & toured Adv Mfg Lab	11	-	-	-	-	11	2	\$ 5.49	100120-74980
1/17/14	1/24/14	Another Thyme(Sandra F Edmundson	Martin Luther King Banquet	1,093	-	-	-	-	1,093	115	\$ 9.50	100130-74980
1/17/14	various	DSCC	Martin Luther King Banquet Ticket Sales	(930)	-	-	-	-	(930)	93	\$ (10.00)	100130-74980
2/21/14	2/21/14	Calvinjrs	FOE Lunch Meeting	-	-	132	-	-	132	18	\$ 7.32	200110-74980
3/20/14	3/20/14	Calvinjrs	Faculty Assembly Exec Committee lunch meeting	-	-	36	-	-	36	5	\$ 7.19	200120-74980
4/25/14	4/3/14	Lauderdale Chamber ECD	Annual Chamber Banquet	20	-	-	-	-	20	1	\$ 20.00	100100-74980
4/17/14	4/11/14	Kent Jetton	DSCC Spring Conference Luncheon	67	-	-	-	-	67	192	\$ 0.35	100100-74980
4/17/14	4/21/14	Kent Jetton	DSCC Spring Conference Luncheon	513	-	-	-	-	513	192	\$ 2.67	100100-74980
4/17/14	4/16/14	Kroger	DSCC Spring Conference	105	-	-	-	-	105	192	\$ 0.55	100100-74980
4/17/14	5/5/14	DSCC (reimbursed for refreshments)	DSCC Spring Conference	(105)	-	-	-	-	(105)	192	\$ (0.55)	100100-74980
4/17/14	4/17/14	Kroger	DSCC Spring Conference Luncheon	450	-	-	-	-	450	192	\$ 2.34	100100-74980
4/21/14	4/30/14	Covington/Tipton Co COC	Women in Business Event	28	-	-	-	-	28	1	\$ 28.00	100100-74980
5/2/14	5/2/14	Kroger	Admin Council Meeting	6	-	-	-	-	6	36	\$ 0.16	100100-74980
6/18/14	6/25/14	Dr. Bowyer	Dinner Mtg with 2 Vol State faculty members	24	-	-	-	-	24	3	\$ 7.91	100120-74980
6/13/14	6/25/14	Dr. Bowyer	Lunch Mtg w/Louise Kennon re: DSCC annual fund contribution	-	-	48	-	-	48	2	\$ 24.06	400100-74980
5/10/14	5/14/14	Dr. Bowyer	Lunch w/John Farris TBR Bd Member	-	-	39	-	-	39	3	\$ 13.04	301150-74980
4/29/14	5/2/14	Another Thyme(Sandra F Edmundson	WIA Qtrly Board Meeting-Dr. Bowyer's meal	-	-	12	-	-	12	1	\$ 12.00	600101-74980
4/15/14	4/15/14	Walmart	WIA Exec Comm Meeting	-	-	9	-	-	9	1	\$ 8.88	600101-74980
Total Business Meals and Hospitality Expenses for the President				<u>\$ 3,669</u>	<u>\$ -</u>	<u>\$ 699</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,367</u>			

Dyersburg State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period April 1, 2014 to June 30, 2014

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					
8/16/13	8/16/13	Kroger	refreshments for Fall Update	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ 95	250	\$ 0.38	100100-74980
8/16/13	9/5/13	DSCC	Bkstore reimbursed Fall Update refreshments	(96)	-	-	-	-	(96)	250	\$ (0.38)	100100-74980
8/27/13	8/27/13	Wendys	Faculty Assembly Exec Committee lunch meeting	45	-	-	-	-	45	7	\$ 6.49	100120-74980
9/3/13	9/3/13	Wendys	Golf Tourney Meeting	24	-	-	-	-	24	4	\$ 5.99	100120-74980
9/6/13	9/6/13	Wendys	Meeting to discuss Miranda Davis presentation at TBR qtrly board meeting	18	-	-	-	-	18	3	\$ 5.99	100120-74980
9/27/13	9/27/13	Wendys	Faculty Assembly Exec Committee lunch meeting	48	-	-	-	-	48	8	\$ 5.99	100120-74980
7/16/13	7/16/13	Wendys	Complete College America Teleconference	-	-	24	-	-	24	4	\$ 5.99	200160-74980
7/22/13	7/22/13	Wendys	Complete College America Stem Teleconference	-	-	30	-	-	30	5	\$ 6.09	200160-74980
7/30/13	7/29/13	Kroger	Refreshments for Coordinator Training	-	-	47	-	-	47	20	\$ 2.37	200160-74980
7/30/13	8/6/13	Sandra Edmundson(C00001425)	Catering for Coordinator Training	-	-	170	-	-	170	17	\$ 10.00	200160-74980
8/13/13	8/23/13	Sandra Edmundson(C00001426)	WIA Board Meeting -Dr Bowyer's meal	-	-	16	-	-	16	1	\$ 16.00	600101-74980
10/29/13	10/29/13	Wendys	President's Staff Retreat	54	-	-	-	-	54	9	\$ 5.99	100120-74980
10/29/13	10/29/13	Kroger	President's Staff Retreat	26	-	-	-	-	26	9	\$ 2.85	100120-74980
8/27/13	8/27/13	Wendys	Meeting w/Treyton Williams	6	-	-	-	-	6	1	\$ 6.49	100120-74980
11/1/13	11/1/13	Calvinjrs	Faculty Assembly Exec Committee lunch meeting	42	-	-	-	-	42	7	\$ 5.99	100120-74980
1/17/14	12/31/13	DSCC	Ticket Sales for Martin Luther King Luncheon 1/17/14	(40)	-	-	-	-	(40)	4	\$ (10.00)	100130-74980
12/15/13	12/19/13	Blackberry Hill Catering	Holiday Open House	1,296	-	-	-	-	1,296	110	\$ 11.78	100130-74980
12/13/13	12/17/13	Blackberry Hill Catering	Legislative Luncheon	630	-	-	-	-	630	30	\$ 21.00	100130-74980
10/31/13	11/4/13	Dr. Bowyer	Reimburse exp for EMT Lunch Meeting	-	-	49	-	-	49	3	\$ 16.33	200120-74980
11/15/13	11/15/13	Calvinjrs	Tenure Meeting	-	-	60	-	-	60	10	\$ 6.00	200120-74980
11/12/13	11/19/13	Another Thyme(Sandra F Edmundson	WIA Board Meeting -Dr Bowyer's meal	-	-	14	-	-	14	1	\$ 14.00	600101-74980
2/8/14	1/28/14	Dyersburg Dyer Co Chamber	Dr. Bowyer-2014 Annual Chairman's Award Banquet	50	-	-	-	-	50	1	\$ 50.00	100100-74980
	3/7/14	Dyersburg Dyer Co Chamber	2014 Bd of Directors Annual Lunch Fee-Dr. Bowyer	145	-	-	-	-	145	1	\$ 145.00	100100-74980
1/25/14	1/31/14	Another Thyme(Sandra F Edmundson	WIA Quarterly Board Mtg-Dr. Bowyer's Meal	-	-	12	-	-	12	1	\$ 12.00	600101-74980
1/14/14	1/13/14	Kroger	Dyer Co Leadership visit	3	-	-	-	-	3	20	\$ 0.15	100120-74980
1/31/14	1/31/14	Calvinjrs	Faculty Assembly Exec Committee lunch meeting	42	-	-	-	-	42	7	\$ 5.99	100120-74980
2/10/14	2/11/14	Dr. Bowyer	Lunch Meeting Greg Summer/HR Director Eaton/to discuss AIT program & toured Adv Mfg Lab	11	-	-	-	-	11	2	\$ 5.49	100120-74980
1/17/14	1/24/14	Another Thyme(Sandra F Edmundson	Martin Luther King Banquet	1,093	-	-	-	-	1,093	115	\$ 9.50	100130-74980
1/17/14	various	DSCC	Martin Luther King Banquet Ticket Sales	(930)	-	-	-	-	(930)	93	\$ (10.00)	100130-74980
2/21/14	2/21/14	Calvinjrs	FOE Lunch Meeting	-	-	132	-	-	132	18	\$ 7.32	200110-74980
3/20/14	3/20/14	Calvinjrs	Faculty Assembly Exec Committee lunch meeting	-	-	36	-	-	36	5	\$ 7.19	200120-74980
4/25/14	4/3/14	Lauderdale Chamber ECD	Annual Chamber Banquet	20	-	-	-	-	20	1	\$ 20.00	100100-74980
4/17/14	4/11/14	Kent Jetton	DSCC Spring Conference Luncheon	67	-	-	-	-	67	192	\$ 0.35	100100-74980
4/17/14	4/21/14	Kent Jetton	DSCC Spring Conference Luncheon	513	-	-	-	-	513	192	\$ 2.67	100100-74980
4/17/14	4/16/14	Kroger	DSCC Spring Conference	105	-	-	-	-	105	192	\$ 0.55	100100-74980
4/17/14	5/5/14	DSCC (reimbursed for refreshments)	DSCC Spring Conference	(105)	-	-	-	-	(105)	192	\$ (0.55)	100100-74980
4/17/14	4/17/14	Kroger	DSCC Spring Conference Luncheon	450	-	-	-	-	450	192	\$ 2.34	100100-74980
4/21/14	4/30/14	Covington/Tipton Co COC	Women in Business Event	28	-	-	-	-	28	1	\$ 28.00	100100-74980
5/2/14	5/2/14	Kroger	Admin Council Meeting	6	-	-	-	-	6	36	\$ 0.16	100100-74980
6/18/14	6/25/14	Dr. Bowyer	Dinner Mtg with 2 Vol State faculty members	24	-	-	-	-	24	3	\$ 7.91	100120-74980
6/13/14	6/25/14	Dr. Bowyer	Lunch Mtg w/Louise Kennon re: DSCC annual fund contribution	-	-	48	-	-	48	2	\$ 24.06	400100-74980
5/10/14	5/14/14	Dr. Bowyer	Lunch w/John Farris TBR Bd Member	-	-	39	-	-	39	3	\$ 13.04	301150-74980
4/29/14	5/2/14	Another Thyme(Sandra F Edmundson	WIA Qtrly Board Meeting-Dr. Bowyer's meal	-	-	12	-	-	12	1	\$ 12.00	600101-74980
4/15/14	4/15/14	Walmart	WIA Exec Comm Meeting	-	-	9	-	-	9	1	\$ 8.88	600101-74980
Total Business Meals and Hospitality Expenses for the President				<u>\$ 3,669</u>	<u>\$ -</u>	<u>\$ 699</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,367</u>			

Dyersburg State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period April 1, 2014 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/1/13	Dr. Bowyer	Reimburse ATT phone bill	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ 33	100100-74210 I0051724
9/7/13	Dr. Bowyer	Reimburse ATT phone bill	34	-	-	-	-	34	100100-74210 I0052411
8/17/13	Verizon Wireless	Dr. Bowyer cell/data plans	281	-	-	-	-	281	100100-74211 J0029454
8/13/13	DSCC	Dr. Bowyer reimburse cell charge	(1)	-	-	-	-	(1)	100100-74211 F0017455
9/26/13	Verizon Wireless	Dr. Bowyer cell/data plans	168	-	-	-	-	168	100100-74211 J0029899
7/15/13	DSCC	Dr. Bowyer reimburse postage	(1)	-	-	-	-	(1)	100100-74230 F0017335
7/18/13	DSCC	Dr. Bowyer reimburse postage	(3)	-	-	-	-	(3)	100100-74230 F0017352
7/29/13	DSCC	Dr. Bowyer reimburse postage	(6)	-	-	-	-	(6)	100100-74230 F0017389
8/19/13	DSCC	Dr. Bowyer reimburse postage	(3)	-	-	-	-	(3)	100100-74230 F0017474
8/29/13	DSCC	Dr. Bowyer reimburse postage	(2)	-	-	-	-	(2)	100100-74230 F0017538
9/10/13	DSCC	Dr. Bowyer reimburse postage	(2)	-	-	-	-	(2)	100100-74230 F0017600
9/11/13	DSCC	Dr. Bowyer reimburse postage	(2)	-	-	-	-	(2)	100100-74230 F0017606
9/20/13	American Assoc of Comm Colleges	Member dues & President's Academy 2014	4,428	-	-	-	-	4,428	100120-74480 I0052654
8/9/13	JC Penny	Golf Shirt for Dr. Bowyer	-	-	8	-	-	8	400100-74980 J0029312
8/16/13	Sez Sew	Embroidery Golf Shirt-Bowyer	-	-	14	-	-	14	400100-74980 J0029444
8/16/13	DSCC	Dr. Bowyer reimb for golf shirt	-	-	(22)	-	-	(22)	400100-74980 F0017470
7/9/13	Gibson Co Chamber	Membership dues	-	-	200	-	-	200	730160-74480 I0051293
7/9/13	Obion Co Chamber	Membership dues	-	-	200	-	-	200	730160-74480 I0051297
7/8/13	Crockett Co Chamber	Membership dues	-	-	150	-	-	150	730160-74480 I0051294
7/10/13	Milan Chamber	Membership dues	-	-	160	-	-	160	730160-74480 I0051393
8/29/13	Magento	battery for Blackberry	-	-	55	-	-	55	501100-74502 J0029644
8/29/13	Amazon.com	battery for Blackberry	-	-	13	-	-	13	501100-74502 J0029640
9/23/13	Triple T Tire	oil change/service for Avalon	-	-	120	-	-	120	304120-75210 I0052672
8/2/13	Fuelman	fuel Avalon	-	-	80	-	-	80	304120-75210 I0051652
8/13/13	Fuelman	fuel Avalon	-	-	40	-	-	40	304120-75210 I0051965
8/23/13	Fuelman	fuel Avalon	-	-	29	-	-	29	304120-75210 I0052049
9/17/13	Fuelman	fuel Avalon	-	-	41	-	-	41	304120-75210 I0052587
8/27/13	BP Business Solutions	fuel Avalon	-	-	35	-	-	35	304120-75210 I0052129
9/24/13	BP Business Solutions	fuel Avalon	-	-	50	-	-	50	304120-75210 I0052703
10/4/13	Dr. Bowyer	Reimburse ATT phone bill	34	-	-	-	-	34	100100-74210 I0052854
12/11/13	Dr. Bowyer	Reimburse ATT phone bill	33	-	-	-	-	33	100100-74210 I0054315
12/11/13	Dr. Bowyer	Reimburse ATT phone bill	34	-	-	-	-	34	100100-74210 I0054314
10/17/13	Verizon Wireless	Reverse charges billed in error	(381)	-	-	-	-	(381)	100100-74211 J0030307
10/17/13	Verizon Wireless	Cell/Data charges	145	-	-	-	-	145	100100-74211 J0030307
11/15/13	Verizon Wireless	Cell/Data charges	130	-	-	-	-	130	100100-74211 J0030627
12/17/13	Verizon Wireless	Cell/Data charges	145	-	-	-	-	145	100100-74211 J0030943
10/30/13	DSCC	Dr Bowyer reimburse postage	(2)	-	-	-	-	(2)	100100-74230 F0017837
10/28/13	DSCC	Dr Bowyer reimburse postage	(6)	-	-	-	-	(6)	100100-74230 F0017825
10/23/13	DSCC	Dr Bowyer reimburse postage	(2)	-	-	-	-	(2)	100100-74230 F0017805
10/9/13	DSCC	Dr Bowyer reimburse postage	(7)	-	-	-	-	(7)	100100-74230 F0017747
10/2/13	DSCC	Dr Bowyer reimburse postage	(2)	-	-	-	-	(2)	100100-74230 F0017717
11/21/13	DSCC	Dr Bowyer reimburse postage	(1)	-	-	-	-	(1)	100100-74230 F0017933
11/19/13	DSCC	Dr Bowyer reimburse postage	(3)	-	-	-	-	(3)	100100-74230 F0017921
11/5/13	Fyrne Lake Farms	Facility rental for President's Staff Retreat	250	-	-	-	-	250	100120-74980 I0053442
10/29/13	Fuelman	fuel Avalon	-	-	40	-	-	40	304120-75210 I0053337
10/22/13	Triple T Tire	2 new tires/rotate/bal Avalon	-	-	311	-	-	311	304120-75210 I0053307
10/16/13	Fuelman	fuel Avalon	-	-	18	-	-	18	304120-75210 I0053119
10/15/13	Fuelman	fuel Avalon	-	-	36	-	-	36	304120-75210 I0052982

Dyersburg State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period April 1, 2014 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code	
			Institutional	Foundation	Institutional	Foundation				
11/26/13	Fuelman	fuel Avalon	-	-	57	-	-	57	304120-75210	I0053991
11/12/13	Dr. Bowyer	reimburse fuel for Avalon	-	-	47	-	-	47	304120-75210	I0053764
11/6/13	Tim Castellaw Toyota	Avalon oil change/air filter	-	-	72	-	-	72	304120-75210	I0053652
11/8/13	Fuelman	fuel Avalon	-	-	52	-	-	52	304120-75210	I0053572
12/5/13	BP Business Solutions	fuel Avalon	-	-	73	-	-	73	304120-75210	I0054079
11/13/13	Dr. Bowyer	reimburse for purchase of 2 library books for DSCC/JNC LRCs	-	-	40	-	-	40	206130-78510	I0053811
1/7/14	DSCC	Reimburse Cell Charges	(3)	-	-	-	-	(3)	100100-74211	F0018084
1/16/14	Verizon Wireless	Cell/Data charges	171	-	-	-	-	171	100100-74211	J0031174
2/10/14	DSCC	Reimburse Cell Charges	(12)	-	-	-	-	(12)	100100-74211	F0018257
2/21/14	Verizon Wireless	Cell/Data charges	152	-	-	-	-	152	100100-74211	J0031509
3/13/14	DSCC	Reimburse Cell Charges	(1)	-	-	-	-	(1)	100100-74211	F0018397
3/14/14	Verizon Wireless	Cell/Data charges	147	-	-	-	-	147	100100-74211	J0031842
1/21/14	DSCC	Dr. Bowyer reimburse postage	(1)	-	-	-	-	(1)	100100-74230	F0018147
1/21/14	DSCC	Dr. Bowyer reimburse postage	(6)	-	-	-	-	(6)	100100-74230	F0018166
3/24/14	DSCC	Dr. Bowyer reimburse postage	(11)	-	-	-	-	(11)	100100-74230	F0018431
1/17/14	Fuelman	fuel Avalon	-	-	31	-	-	31	304120-75210	I0054671
1/14/14	Fuelman	fuel Avalon	-	-	22	-	-	22	304120-75210	I0054869
1/24/14	Fuelman	fuel Avalon	-	-	42	-	-	42	304120-75210	I0055085
2/11/14	Fuelman	fuel Avalon	-	-	20	-	-	20	304120-75210	I0055338
2/14/14	Fuelman	fuel Avalon	-	-	53	-	-	53	304120-75210	I0055406
2/28/14	Fuelman	fuel Avalon	-	-	24	-	-	24	304120-75210	I0055781
3/21/14	Fuelman	fuel Avalon	-	-	16	-	-	16	304120-75210	I0056167
3/7/14	Triple T Tire	Avalon rotate tires/brake pads	-	-	214	-	-	214	304120-75230	I0055887
2/28/14	Dr. Bowyer	reimburse fuel for Avalon	-	-	51	-	-	51	304120-75210	I0055790
1/13/14	Dr. Bowyer	Reimburse ATT phone bill	33	-	-	-	-	33	100100-74210	I0054841
1/28/14	Dr. Bowyer	Reimburse ATT phone bill	33	-	-	-	-	33	100100-74210	I0055040
4/2/14	Dr. Bowyer	Reimburse ATT phone bill	68	-	-	-	-	68	100100-74210	I0056397
5/5/14	Dr. Bowyer	reimburse for purchase of 2 library books for DSCC/JNC LRCs	-	-	40	-	-	40	206130-78510	I0057076
6/4/14	Dr. Bowyer	Reimburse ATT phone bill	33	-	-	-	-	33	100100-74210	I0057746
6/25/14	Dr. Bowyer	Reimburse ATT phone bill	33	-	-	-	-	33	100100-74210	I0058153
4/4/14	Fuelman	fuel Avalon	-	-	35	-	-	35	304120-75210	I0056416
5/2/14	Fuelman	fuel Avalon	-	-	69	-	-	69	304120-75210	I0056952
4/28/14	Fuelman	fuel Avalon	-	-	61	-	-	61	304120-75210	I0057162
5/5/14	Fuelman	fuel Avalon	-	-	34	-	-	34	304120-75210	I0057384
5/16/14	Fuelman	fuel Avalon	-	-	54	-	-	54	304120-75210	I0057523
5/21/14	Fuelman	fuel Avalon	-	-	50	-	-	50	304120-75210	I0057589
6/6/14	Fuelman	fuel Avalon	-	-	39	-	-	39	304120-75210	I0057887
6/25/14	Fuelman	fuel Avalon	-	-	36	-	-	36	304120-75210	I0058300
4/25/14	Triple T Tire	Avalon oil change/rotate tires	-	-	52	-	-	52	304120-75210	I0057001
4/11/14	CDW-G	iPad case & External drive	-	-	185	-	-	185	501100-74502	J0032204
Total Other Operating Expenses for the President			\$ 5,926	\$ -	\$ 3,046	\$ -	\$ -	\$ 8,971		

**JACKSON STATE
COMMUNITY COLLEGE**



Audit of President's Expenses
For the period July 01, 2013 – June 30, 2014

Prepared by the Internal Audit Office of
Nashville State Community College
October 24, 2014



October 24, 2014

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 Jackson State Community College for the fiscal year July 1, 2013 to June 30, 2014, as required by Tennessee Code Annotated, Title 49, Chapter 7. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

We appreciate the courtesy and cooperation of Jackson State Community College personnel during the review. Please contact me at (615) 352-3572, should you have any questions regarding this audit.

Sincerely,

Patricia Feller
Nashville State Community College

CC: Dr. Bruce Blanding, President
Horace Chase, Vice President of Financial and Administrative Affairs
Angie Brown, Director of Internal Audit

Jackson State Community College

President's Expense Audit

July 01, 2013 – June 30, 2014

Table of Contents

Transmittal Letter

Audit Report

Summary of the President's Expenses for the year ended June 30, 2014

Schedule A – Schedule of Travel Expenses for the President for the year ended June 30, 2014

Schedule B – Schedule of Business Meals and Hospitality for the year ended June 30, 2014

Jackson State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2013 – June 30, 2014

President	Dr. Bruce Blanding	Internal Auditor	Patricia Feller, Nashville State Community College																																																																													
Objectives	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 July 1, 2013 to June 30, 2014; to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																															
Scope	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																															
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2014:</p> <table><tr><td></td><td>Institutional</td><td>Foundation</td><td>External</td><td>Total</td></tr><tr><td>President:</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$214,892</td><td>\$00</td><td>\$00</td><td>\$214,892</td></tr><tr><td>Travel (Schedule A)</td><td>\$4,300</td><td>\$00</td><td>\$00</td><td>\$4,300</td></tr><tr><td>Business Meals and Hospitality (Schedule B)</td><td>\$2,648</td><td>\$3,012</td><td>\$00</td><td>\$5,660</td></tr><tr><td>Other Expenses (Schedule C)</td><td>\$00</td><td>\$00</td><td>\$00</td><td>\$00</td></tr><tr><td>Discretionary Allowance</td><td>\$4,000</td><td>\$00</td><td>\$00</td><td>\$4,000</td></tr><tr><td>Housing Allowance</td><td>\$10,800</td><td>\$00</td><td>\$00</td><td>\$10,800</td></tr><tr><td>Other Allowances</td><td>\$1,932</td><td>\$00</td><td>\$00</td><td>\$1,932</td></tr><tr><td>President's Office:</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$79,894</td><td>\$00</td><td>\$00</td><td>\$79,894</td></tr><tr><td>Travel</td><td>\$757</td><td>\$00</td><td>\$00</td><td>\$757</td></tr><tr><td>Business Meals and Hospitality</td><td>\$00</td><td>\$00</td><td>\$00</td><td>\$00</td></tr><tr><td>Other Expenses</td><td>\$5,965</td><td>\$618</td><td>\$00</td><td>\$6,583</td></tr><tr><td>Total Expenses</td><td>\$325,188</td><td>\$3,630</td><td>\$00</td><td>\$328,818</td></tr></table> <p>Additional Disclosures: Discretionary Allowance - 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. Other Allowance - The President was provided a phone allowance of \$1,932 a year for cell phone usage, which was paid as taxable income. Vehicle - The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 10/11 was \$19,976.50. Vehicle maintenance and repair expenses for the president's vehicle were recorded in the vehicle maintenance account and not allocated to the president's accounts; these expenses were excluded from the scope of this review. Any personal use value of the vehicle is reported to the president as taxable income.</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$214,892	\$00	\$00	\$214,892	Travel (Schedule A)	\$4,300	\$00	\$00	\$4,300	Business Meals and Hospitality (Schedule B)	\$2,648	\$3,012	\$00	\$5,660	Other Expenses (Schedule C)	\$00	\$00	\$00	\$00	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Other Allowances	\$1,932	\$00	\$00	\$1,932	President's Office:					Salary and Benefits	\$79,894	\$00	\$00	\$79,894	Travel	\$757	\$00	\$00	\$757	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$5,965	\$618	\$00	\$6,583	Total Expenses	\$325,188	\$3,630	\$00	\$328,818
	Institutional	Foundation	External	Total																																																																												
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Business Meals and Hospitality	\$00	\$00	\$00	\$00																																																																												
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Total Expenses	\$325,188	\$3,630	\$00	\$328,818																																																																												

Observations	None noted.		
Questioned Costs	None	Recoveries	N/A
Conclusion	The objectives of the audit of the expenses of the Office of the President for Jackson State Community College for the fiscal year July 1, 2013 through June 30, 2014 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president's office.		
Restriction on Use of Report	<i>This report is intended solely for the internal use of the Tennessee Board of Regents and Jackson State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, Jackson State Community College Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i>		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Jackson State Community College													
2	Summary of the President's Expenses													
3	For the Period July 1, 2013 to June 30, 2014													
4														
5														
6														
7	President:		Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources		Total				
8	Salary and Benefits			Institutional	Foundation	Institutional	Foundation							
9	Travel	A	\$ 214,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,892			
10	Business Meals and Hospitality	B	4,300	-	-	-	-	-	-	-	4,300			
11	Other Expenses	C	2,648	3,012	-	-	-	-	-	-	5,660			
12	Discretionary Allowance		-	-	-	-	-	-	-	-	-			
13	Housing Allowance		4,000	-	-	-	-	-	-	-	4,000			
14	Other Allowances		10,800	-	-	-	-	-	-	-	10,800			
15			1,932	-	-	-	-	-	-	-	1,932			
16			238,572	3,012	-	-	-	-	-	-	241,584			
17	President's Office:													
18	Salary and Benefits (1 FTE)		79,894	-	-	-	-	-	-	-	79,894			
19	Travel		757	-	-	-	-	-	-	-	757			
20	Business Meals and Hospitality		-	-	-	-	-	-	-	-	-			
21	Other Expenses		5,965	618	-	-	-	-	-	-	6,583			
22			86,616	618	-	-	-	-	-	-	87,234			
23														
24	Total Expenses		\$ 325,188	\$ 3,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,818			
25														
26														
27														
28														
29	Additional Disclosures:													
30	Other Allowances - The President is provided other spending allowances for cell phone allowance.													
31	Housing - The President is provided a housing allowance.													
32	Vehicle - The President is provided the use of a vehicle. The purchase cost of the vehicle in FY 10/11 was \$19,976.50 (\$37,046 - \$4,000 Rebate - \$13,069.50 Trade-in).													
33	Maintenance and repair expenses for the president's vehicle are charged to the vehicle maintenance account and not reflected in this schedule.													
34														
35														
36	<i>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</i>													
37	<i>expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees,</i>													
38	<i>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</i>													
39	<i>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.</i>													

[illegible]

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1															
2															
3															
4															
5															
6															
7	Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources		Total	Number of Attendees	\$/Person	Organization & Account Code	
8	8/16/13	8/2/13	Dyersburg State Community College Athletic Departmen	Ed Lannom, Jr. Memorial Golf Tournament	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 300	4	\$ 75.00	1001-74503	
9															
10	8/19/13	8/20/13	Walmart/Sams	Fall Faculty/Staff In-Service	\$ 113						\$ 113	125	\$ 0.90	100010-74503	
11	8/19/13	8/20/13	Walmart/Sams	Fall Faculty/Staff In-Service	\$ 13						\$ 13	125	\$ 0.10	100010-74503	
12	8/19/13	8/22/13	Green Frog Coffee Company	Fall Faculty/Staff In-Service	\$ 88						\$ 88	125	\$ 0.70	100010-74503	
13	8/19/13	8/19/13	Do Dabs Donuts	Fall Faculty/Staff In-Service	\$ 153						\$ 153	125	\$ 1.22	100010-74503	
14															
15															
16	8/23/13	8/23/13	Heavenly Ham	New Employee Luncheon	182	-	-	-	-	-	182	22	\$ 8.27	100010-74503	
17	8/23/13	8/26/13	Print Shop charge for internal print order	New Employee Luncheon	10						10	22	\$ 0.45	100010-74110	
18															
19															
20	9/18/13	9/18/13	Heather Freeman	Reimburse for office supplies (water & mints)	18	-	-	-	-	-	18			100010-74503	
21															
22	10/21/13	10/21/13	H.R.H. Dumplings	Memphis Regional Megasite Board	400						400	31	\$ 12.90	100010-74503	
23															
24	10/25/13	10/25/13	Heather Freeman	Reimburse for office supplies	8						8				
25															
26	11/4/13	11/8/13	Heather Freeman	Reimburse for supplies for TBR Budget/Completion Initiative Meeting held on JSCC campus	28						28	27	\$ 1.03	100010-74503	
27	11/4/13	10/30/13	Sams	Supplies for TBR Budget/Completion Initiative Meeting	55						55	27	\$ 2.04	100010-74503	
28	11/4/13	11/25/13	Jason's Deli	TBR Budget/Completion Initiative Meeting	252						252	27	\$ 9.33	100010-74503	
29															
30															
31	11/8/13	11/8/13	Jackson Symphony	Jackson Symphony membership		1,760					1,760			1001-74503	
32															
33	12/13/13	12/17/13	Heather Freeman	Reimburse for supplies purchased for campus Christmas Party		114					114			1001-74503	
34															
35	12/16/13	12/16/13	Dollar Store	Coffee Supplies	40						40			100010-74503	
36															
37	1/10/14	1/14/14	Gourmet Your Way	Legislative Luncheon	559						559	21	\$ 26.61	100010-74503	
38	1/10/14	1/28/14	Nancy's Carousel-Flowers	Legislative Luncheon	113						113	21	\$ 5.38	100010-74503	
39	1/10/14	2/26/14	Eric's Rentals	Legislative Luncheon	257						257	21	\$ 12.24	100010-74503	
40															
41															
42			Premier Place	Symphony Dinner		328					328			1001-74503	
43															
44	1/17/14	1/17/14	Dollar Store	Coffee Supplies	40						40			100010-74503	
45															
46	3/6/14	3/6/14	Jackson Chamber	Registration for 2014 Annual Celebration - 5 attendees	125						125	5	\$ 25.00	100010-74503	
47															
48															
49	3/26/14	4/3/14	Bruce Blanding	Reimbursement for Business Meal in Nashville/Governor's Completion Agenda Meeting		156					156	4	\$ 39.00	1001-74503	
50															
51															
52	5/28/14	4/22/14	Southwest Tennessee Development District	SWTDD Future Choices Charity Golf Tournament		300					300	4	\$ 75.00	1001-74503	
53															
54															
55	5/10/14	5/6/14	Heather Freeman	Reimbursement for Purchase of Regent's Gift		54					54				
56															
57	6/9/14	6/30/14	Dollar Store	Coffee Supplies	40						40			100010-74503	
58															
59	6/23/14	6/25/14	Jason's Deli	Lunch Meeting Re: Governor Haslam's Drive to 55 and TN Promise Initiatives	154						154	10	\$ 15.39	100010-74503	
60															
61	Total Business Meals and Hospitality Expenses for the President				\$ 2,648	\$ 3,012	\$ -	\$ -	\$ -	\$ -	\$ 5,660		\$ 15.39		
62															
63															
64															

Motlow State Community College

Audit of President's Expenses For the Fiscal Year July 1, 2013 - June 30, 2014

**Report Prepared by
Audit and Consulting Services
Middle Tennessee State University**

Audit and Consulting Services
Middle Tennessee State University
1301 East Main Street
Murfreesboro, TN 37132
Office: 615-898-2914 • Fax: 615-904-8046



October 29, 2014

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 Motlow State Community College for the fiscal year July 1, 2013 to June 30, 2014, as required by Tennessee Code Annotated, Title 49, Chapter 7. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of or for the benefit of the president regardless of the funding source.

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

We appreciate the courtesy and cooperation of Motlow State Community College personnel during the review. Please feel free to contact me at (615) 898-2914, should you have any questions regarding this audit.

Respectfully submitted,

A handwritten signature in black ink that reads "Brenda H. Burkhart".

Brenda H. Burkhart
Director, Audit and Consulting Services
Middle Tennessee State University

cc: Dr. MaryLou Apple, President
Ms. Hilda Tunstill

Motlow State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2013 – June 30, 2014

President	Dr. MaryLou Apple	Internal Auditors	Brenda Burkhart and Olivia Snyder Middle Tennessee State University																																																																												
Objectives	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 July 1, 2013 to June 30, 2014; to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of or for the benefit of the president regardless of the funding source.																																																																														
Scope	The audit scope included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																														
Analysis	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president’s office during the fiscal year ended June 30, 2014:</p> <table><thead><tr><th></th><th>Institutional</th><th>Foundation</th><th>External</th><th>Total</th></tr></thead><tbody><tr><td>President (1):</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$208,718</td><td>-</td><td>-</td><td>\$208,718</td></tr><tr><td>Travel (Schedule A)</td><td>\$6,598</td><td>-</td><td>\$159</td><td>\$6,757</td></tr><tr><td>Business Meals and Hospitality (Schedule B)</td><td>\$3,660</td><td>\$6,779</td><td>-</td><td>\$10,439</td></tr><tr><td>Other Expenses (Schedule C)</td><td>\$896</td><td>\$17</td><td>-</td><td>\$913</td></tr><tr><td>Discretionary Allowance</td><td>\$4,000</td><td>-</td><td>-</td><td>\$4,000</td></tr><tr><td>Housing Allowance</td><td>\$10,800</td><td>-</td><td>-</td><td>\$10,800</td></tr><tr><td>Other Allowances</td><td>\$4,080</td><td>-</td><td>-</td><td>\$4,080</td></tr><tr><td>President’s Office (2):</td><td></td><td></td><td></td><td></td></tr><tr><td>Salary and Benefits</td><td>\$92,892</td><td>-</td><td>-</td><td>\$92,892</td></tr><tr><td>Travel</td><td>\$72</td><td>-</td><td>-</td><td>\$72</td></tr><tr><td>Business Meals and Hospitality</td><td>\$70</td><td>-</td><td>-</td><td>\$70</td></tr><tr><td>Other Expenses</td><td>\$2,092</td><td>\$4,088</td><td>-</td><td>\$6,180</td></tr><tr><td>Total Expenses</td><td>\$333,878</td><td>\$10,884</td><td>\$159</td><td>\$344,921</td></tr></tbody></table> <p>Additional Disclosures:</p> <p>Discretionary Allowance - 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.</p> <p>Other Allowances - The president was provided a cell phone allowance of \$1,560 and an internet connectivity allowance of \$2,520. Uses of these allowances were not included in tests performed during the audit because the president elected for the allowances to be paid as taxable income.</p> <p>Vehicle - The president was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2013 was \$30,741. The value of any personal use of the vehicle is reported to the president as taxable income. Vehicle maintenance and operating costs were recorded in Motor Vehicle account and not allocated to the president’s accounts; these expenses were excluded from the scope of this review. Fuel expense is presented as transportation cost on the travel schedule.</p> <p>External Sources - This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President.</p>					Institutional	Foundation	External	Total	President (1):					Salary and Benefits	\$208,718	-	-	\$208,718	Travel (Schedule A)	\$6,598	-	\$159	\$6,757	Business Meals and Hospitality (Schedule B)	\$3,660	\$6,779	-	\$10,439	Other Expenses (Schedule C)	\$896	\$17	-	\$913	Discretionary Allowance	\$4,000	-	-	\$4,000	Housing Allowance	\$10,800	-	-	\$10,800	Other Allowances	\$4,080	-	-	\$4,080	President’s Office (2):					Salary and Benefits	\$92,892	-	-	\$92,892	Travel	\$72	-	-	\$72	Business Meals and Hospitality	\$70	-	-	\$70	Other Expenses	\$2,092	\$4,088	-	\$6,180	Total Expenses	\$333,878	\$10,884	\$159	\$344,921
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Questioned Costs	\$12.00 (Overcharge of Hotel Parking)	Recoveries	\$12.00																																																																												

Conclusion	The objectives of the audit of the expenses of the Office of the President for Motlow State Community College for the fiscal year July 1, 2013 through June 30, 2014 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the president's office.
Restriction on Use of Report	<i>This report is intended solely for the internal use of the Tennessee Board of Regents and Motlow State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit and Middle Tennessee State University, Office of Audit and Consulting Services and handled in accordance with institutional policies; however, this report is a matter of public record.</i>

Motlow State Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2013 – June 30, 2014

Table of Contents for Schedules

Summary of the President's Expenses

Schedule A - Travel Expenses for the President

Schedule B - Business Meals and Hospitality Expenses for the President

Schedule C - Other Expenses for the President

Motlow State Community College
Summary of the President's Expenses
For the Fiscal Year July 1, 2013 to June 30, 2014

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 208,718	\$ -	\$ -	\$ -	\$ -	\$ 208,718
Travel	A	5,524	-	1,074	-	159	6,757
Business Meals and Hospitality	B	3,610	6,762	50	17	-	10,439
Other Expenses	C	896	-	-	17	-	913
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		4,080	-	-	-	-	4,080
		<u>237,628</u>	<u>6,762</u>	<u>1,124</u>	<u>34</u>	<u>159</u>	<u>245,707</u>
President's Office:							
Salary and Benefits (1.39 FTE)		92,892	-	-	-	-	92,892
Travel		72	-	-	-	-	72
Business Meals and Hospitality		70	-	-	-	-	70
Other Expenses		2,092	4,088	-	-	-	6,180
		<u>95,125</u>	<u>4,088</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,214</u>
Total Expenses		<u><u>\$ 332,753</u></u>	<u><u>\$ 10,850</u></u>	<u><u>\$ 1,124</u></u>	<u><u>\$ 34</u></u>	<u><u>\$ 159</u></u>	<u><u>\$ 344,921</u></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.

External Sources - This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President.

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
For the Fiscal Year July 1, 2013 to June 30, 2014

Count	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			
1	Various	Various	7/15/13	Lipscomb University	Leadership Tennessee Tuition	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ 3,500	11000/73100
2	7/23/13	7/24/13	8/5/13	Dickson, TN	President's Retreat	-	90	-	-	90	-	-	-	-	90	11000/73150
3	7/25/13	7/25/13	9/18/13	Accu-Router McMinnville	Meeting with Business Owner	15	-	-	-	15	-	-	-	-	15	11000/73100
4	9/11/13	9/11/13	8/22/13	Murfreesboro, TN	Lunch with TBI Director	-	-	-	30	30	-	-	-	-	30	11002/73100
5	1st Qtr	1st Qtr	Various	Various In-State Trips	Motlow-Related Business	276	-	-	-	-	-	276	-	-	276	60150/73100
6	10/3/13	10/4/13	10/11/13	Music City Center, Nashville, TN	Conference on Economic & Community Development	-	127	59	272	457	-	-	-	-	457	11002/73100 & 11000/73150
7	10/14/13	Various	11/6/13	In-State Travel	Motlow-Related Business	46	-	-	-	-	-	46	-	-	46	60150/75210
8	10/18/13	10/18/13	10/3/13	MTSU Murfreesboro, TN	2013 WHET Conference	-	-	-	50	50	-	-	-	-	50	11002/73100
9	11/1/13	11/3/13	12/09/13	Fort Walton Beach, FL	Basketball Tournament	76	176	128	-	303	-	76	-	-	379	11000/73200 & 60150/75210
10	12/5/13	12/10/13	12/20/13	Atlanta, GA	SACS Conference	-	132	181	-	154	-	-	-	159 *	313	11000/73200
11	2nd Qtr	2nd Qtr	Various	Various In-State Trips	Motlow-Related Business	173	-	-	-	-	-	173	-	-	173	60150/73100
12	1/12/14	Various	2/10/14	In-State Travel	Motlow-Related Business	31	-	-	-	-	-	31	-	-	31	60150/75210
13	1/21/14	1/21/14	2/10/14	Nashville, TN	Coffee County Industrial Bd & Partnership with Nashville	44	-	-	13	13	-	44	-	-	57	11000/73100 & 60150/75210
14	1/27/14	1/27/14	2/3/14	Nashville, TN	Tech Council Meetings	-	-	-	12	12	-	-	-	-	12	11000/73100
15	2/4/14	2/4/14	2/10/14	Nashville, TN	SCORE Report Meeting	-	-	-	10	10	-	-	-	-	10	11000/73100
16	3/4/14	3/5/14	3/24/14	Harriman, TN	PTK Luncheon Meeting	-	80	69	-	149	-	-	-	-	149	11000/73150
17	3/19/14	3/19/14	3/24/14	Murfreesboro, TN	Basketball Tournament	40	-	-	-	40	-	-	-	-	40	11000/73100
18	3/26/14	3/27/14	3/24/14	Nashville, TN	Workforce Development - Rutherford Chamber of Commerce Meeting	-	-	-	100	100	-	-	-	-	100	11000/73100
19	3/26/14	3/27/14	4/2/14	Nashville, TN	TN College Assoc Mtg Reg Tennessee College Association 2014 Annual Meeting & Tennessee College Completion Summit	-	188	69	35	291	-	-	-	-	291	11000/73150
20	3/27/14	3/28/14	4/2/14	Clarksville, TN	TN Veteran Education Taskforce	-	83	26	-	109	-	-	-	-	109	11000/73150
21	3rd Qtr	3rd Qtr	Various	Various In-State Trips	Motlow-Related Business	170	-	-	-	-	-	170	-	-	170	60150/73100
22	4/27/14	4/28/14	5/5/14	University of Memphis	TN Veteran Education Taskforce	-	118	69	-	187	-	-	-	-	187	11000/73100
23	5/12/14	5/12/14	6/2/14	Nashville, TN	THEC Meeting	-	-	-	12	12	-	-	-	-	12	11000/73100
24	5/21/14	Various	6/9/14	In-State Travel	Motlow-Related Business	33	-	-	-	-	-	33	-	-	33	60150/75210
25	6/10/14	Various	7/9/14	In-State Travel	Motlow-Related Business	47	-	-	-	-	-	47	-	-	47	60150/75210
26	4th Qtr	4th Qtr	Various	Various In-State Trips	Motlow-Related Business	177	-	-	-	-	-	177	-	-	177	60150/73100
Total Travel Expenses for the President						\$ 1,129	\$ 994	\$ 599	\$ 4,034	\$ 5,524	\$ -	\$ 1,074	\$ -	\$ 159	\$ 6,757	

* Expenses paid by SACCOC due to President serving as chair of a committee.

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Fiscal Year July 1, 2013 to June 30, 2014

Count	Event Date	Date Paid	Payee	Description of Event	President's Budgetary		Other Accounts		External Sources	Total	Number of Attendees	\$ per Person	Organization & Account Code
					Institutional	Foundation	Institutional	Foundation					
1	Various	7/14/13	Walmart	Hospitality Items for President's Office	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ 61			11002/74590
	Various	8/22/13	Walmart	Hospitality Items for President's Office	42	-	-	-	-	42			11002/74590
	Various	10/2/13	Walmart	Hospitality Items for President's Office	55	-	-	-	-	55			11002/74590
	Various	11/20/13	Staples	Hospitality Items for President's Office	6	-	-	-	-	6			11002/74510
	Various	9/11/13	The Gallery Collection	Hospitality Items for President's Office	131	-	-	-	-	131			11002-74590
	Various	12/2/13	Walmart	Hospitality Items for President's Office	76	-	-	-	-	76			11002-74590
	Various	1/27/14	Staples	Hospitality Items for President's Office	15	-	-	-	-	15			11002/74510
	Various	3/24/14	Staples	Hospitality Items for President's Office	4	-	-	-	-	4			11002/74510
	Various	2/20/14	Walmart	Hospitality Items for President's Office	77	-	-	-	-	77			11002/74590
	Various	3/17/14	Walmart	Hospitality Items for President's Office	42	-	-	-	-	42			11002/74590
	Various	3/26/14	The Gallery Collection	Hospitality Items for President's Office	67	-	-	-	-	67			11002/74590
	Various	4/11/14	The Gallery Collection	Hospitality Items for President's Office	226	-	-	-	-	226			11002/74590
	Various	4/13/14	Walmart	Hospitality Items for President's Office	20	-	-	-	-	20			11002/74590
	Various	4/11/14	Kroger	Hospitality Items for President's Office	8	-	-	-	-	8			11002/74590
	Various	6/19/14	Walmart	Hospitality Items for President's Office	66	-	-	-	-	66			11002/74590
				Subtotal - Hospitality Items						893	Unknown	N/A	
2	6/20/13	8/5/13	Motlow State Community College - Reimbursement for Walmart	Admin/Support Staff Council Ice Cream Social - McMinnville Campus	-	77	-	-	-	77	80	0.96	10001/74590
3	6/26/13	8/5/13	Motlow State Community College - Reimbursement for Kroger	Admin/Support Staff Council Ice Cream Social - Smyrna Campus	-	75	-	-	-	75	110	0.68	10001/74590
4	8/21/13	2/3/14	Lincoln County Vending	Fall Assembly Breakfast	738	-	-	-	-	738	175	4.21	11002/74490
5	10/15/13	9/18/13	Motlow State Community College - Reimbursement for JMcNeal Business Services	Smyrna Open House Invitations	-	270	-	-	-	270	200	1.35	10000/74590
6	11/12/13	11/27/13	Pellissippi State Technical Community College	Phi Theta Kappa All-TN Academic Team Luncheon	550	-	-	-	-	550	11	50.00	11002/74590
7	11/21/13	11/20/13	Walmart	McMinnville Youth Leadership Luncheon	23	-	-	-	-	23			11002/74590
	11/21/13	11/21/13	Subway	McMinnville Youth Leadership Luncheon	90	-	-	-	-	90			11002/74590
				Subtotal - McMinnville Youth Leadership Luncheon						113	25	4.54	
8	12/3/13	12/11/13	Dr. MaryLou Apple	Luncheon with Trustees and Potential Donor	65	-	-	-	-	65	5	13.05	11000/74590

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Fiscal Year July 1, 2013 to June 30, 2014

Count	Event Date	Date Paid	Payee	Description of Event	President's Budgetary		Other Accounts		External Sources	Total	Number of Attendees	\$ per Person	Organization & Account Code
					Institutional	Foundation	Institutional	Foundation					
9	12/4/13	12/20/13	Kroger	Smyrna Christmas Luncheon	-	143	-	-	-	143	52	2.75	10001/74490
10	12/10/13	12/18/13	Marvin's Family Restaurant	Fayetteville Christmas Luncheon	-	100	-	-	-	100	25	4.00	10001/74490
11	12/12/13	12/9/13	The Inn at Harvest Farms Lake	Moore County Christmas Luncheon	-	618	-	-	-	618			10001/74490
	12/12/13	12/18/13	Michelle Cox	Moore County Christmas Luncheon	-	28	-	-	-	28			10001/74490
	12/12/13	11/18/13	Michelle Cox	Moore County Christmas Luncheon	-	97	-	-	-	97			10001/74490
				Subtotal - Moore County Christmas Luncheon						742	100	7.42	
12	12/11/13	12/9/13	Emil's Bistro & Marketplace	Strategic Planning for Nursing	245	-	-	-	-	245	20	12.25	11002/74590
13	12/12/13	1/22/14	Kroger	McMinnville Christmas Luncheon	-	112	-	-	-	112	50	2.23	10001/74590
14	12/13/13	12/11/13	Don Jones	Foundation Holiday Reception	-	50	-	-	-	50			10001/74490
	12/13/13	12/18/13	Patty Moore	Foundation Holiday Reception	-	60	-	-	-	60			10001/74490
	12/13/13	12/16/13	Patty Moore	Foundation Holiday Reception	-	473	-	-	-	473			10001/74490
	12/13/13	12/18/13	Keepsake Catering	Foundation Holiday Reception	-	1,275	-	-	-	1,275			10001/74490
	12/13/13	12/11/13	G M Russell	Foundation Holiday Reception	-	100	-	-	-	100			10001/74490
				Subtotal - Foundation Holiday Reception						1,958	125	15.66	
15	1/3/14	12/9/13	JMcNeal Business Services	Legislative Breakfast	91	-	-	-	-	91			11000/74120
	1/3/14	1/22/14	Lincoln County Vending	Legislative Breakfast	-	1,382	-	-	-	1,382			10000/74490
				Subtotal - Legislative Breakfast						1,473	100	14.73	
16	2/11/14	3/4/14	Lincoln County Vending	Coffee Co Youth Leadership Luncheon	141	-	-	-	-	141	25	5.65	11002/74490
17	2/18/14	3/4/14	Lincoln County Vending	Coffee Co Leadership Luncheon	383	-	-	-	-	383	31	12.37	11002/74490
18	2/21/14	2/19/14	Subway - Smyrna	Heart Healthy Event - Smyrna	-	125	-	-	-	125	22	5.67	10001/74490
19	2/21/14	2/19/14	Subway - McMinnville	Heart Healthy Event -McMinnville	-	101	-	-	-	101	14	7.19	10001/74490
20	2/21/14	2/26/14	Lincoln County Vending	Heart Healthy Event Moore County Campus	-	700	-	-	-	700			10001/74490
	2/21/14	3/17/14	Motlow State Community College - Reimbursement for Kroger expenses	Heart Healthy Event Moore County Campus	-	19	-	-	-	19			10001/74490
				Subtotal - Heart Health Event Moore County Campus						719	60	11.98	
21	2/24/14	2/24/14	Walmart	Supplies for House Education Committee Meeting	35	-	-	-	-	35			11002/74590
	2/24/14	2/24/14	Walmart	Supplies for House Education Committee Meeting	3	-	-	-	-	3			11002/74590
				Subtotal - Supplies for House Education Committee Meeting						37	15	2.50	
22	3/13/14	3/19/14	Dr. MaryLou Apple	Motlow Ladies Philanthropy Society - Spring Tea	-	-	-	17	-	17	75	0.23	92010/74590
23	4/9/14	4/7/14	Blackberry Patch	Faculty Excellence Reception	-	238	-	-	-	238	75	3.17	10001/74490

Motlow State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Fiscal Year July 1, 2013 to June 30, 2014

Count	Event Date	Date Paid	Payee	Description of Event	President's Budgetary		Other Accounts		External Sources	Total	Number of Attendees	\$ per Person	Organization & Account Code
					Institutional	Foundation	Institutional	Foundation					
24	4/9/14	4/16/14	Dr. MaryLou Apple	Lunches for Executive Staff to Discuss Open Forums	58	-	-	-	-	58	7	8.28	11002/74590
25	N/A	4/28/14	The Accord Group	Gifts for 5 Motlow Retirees Monogrammed blankets	-	177	-	-	-	177	5	35.40	10001/74530
26	5/6/14	5/28/14	Manchester Chamber of Commerce	Membership Luncheon	14	-	-	-	-	14	1	14.00	11002-74590
27	5/10/14	5/19/14	Dr. MaryLou Apple	Graduation Luncheon for Graduation Speaker and Guests	-	163	-	-	-	163	15	10.87	10001/74590
28	5/15/14	6/2/14	Dr. MaryLou Apple	Presidential Student Leadership Alumni Picnic	-	-	50	-	-	50	25	2.00	30312/74590
29	6/3/14 & 6/4/14	6/9/14	Roxanne Evans	Supplies for DOL Grant breakfast/lunch meetings	38	-	-	-	-	38	24	11.69	11002/74590
	6/3/14 & 6/4/14	6/1/14	Wal-Mart	Supplies for DOL Grant breakfast/lunch meetings	165	-	-	-	-	165			11002/74590
	6/3/14 & 6/4/14	6/3/14	Dollar Tree	Supplies for DOL Grant breakfast/lunch meetings	5	-	-	-	-	5			11002/74590
	6/3/14 & 6/4/14	6/3/14	Wal-Mart	Supplies for DOL Grant breakfast/lunch meetings	27	-	-	-	-	27			11002/74590
	6/3/14 & 6/4/14	6/3/14	Subway	Supplies for DOL Grant breakfast/lunch meetings	46	-	-	-	-	46			11002/74590
Subtotal - Supplies for DOL Breakfast/Lunch Grant Meetings										281			
30	6/6/14	6/18/14	Phyllis Daniel	Bi-Annual Trustee Meeting McMinnville Campus	-	40	-	-	-	40	65	5.87	10001/74590
	6/6/14	6/30/14	Motlow State Community College - Reimbursement for Praters Bar B Que expenses	Bi-Annual Trustee Meeting McMinnville Campus	-	342	-	-	-	342			10001/74590
Subtotal - Bi-Annual Trustee Meeting										382			
Total Business Meals and Hospitality Expenses for the President					\$ 3,610	\$ 6,762	\$ 50	\$ 17	\$ -	\$ 10,439			

Motlow State Community College
Schedule C - Other Expenses for the President
For the Fiscal Year July 1, 2013 to June 30, 2014

Count	Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation			
1	7/9/13	Belvedere Designs	Vinyl Wall Covering for President's Office	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ 57	11002/74590
2	7/29/13	Bath and Body Works	Air Fresheners for Presidential Complex	24	-	-	-	-	24	11002/74590
3	8/6/13	JC Penney	Curtains for Windows in President's Office	80	-	-	-	-	80	11002/74590
4	8/7/13	Bath and Body Works	2 new plug in outlets to replace non working units in Presidential Complex	11	-	-	-	-	11	11002/74590
5	9/4/13	The Chronicle of Higher Education	Renewal of Subscription	79	-	-	-	-	79	11002/74480
6	10/11/13	Southern Standard	Renewal of Subscription	90					90	11002/74480
7	3/4/14	M. Lee Smith Publishers	The TN Journal - Subscription Renewal	387	-	-		-	387	11002/74480
8	3/6/14	Bath and Body Works	Air Fresheners for Presidential Complex	19	-	-	-	-	19	11002/74590
9	3/19/14	Dr. MaryLou Apple	Cleaning Supplies for Gala Tablecloths	-			17		17	92000/74590
10	4/13/14	Walmart	Microwave for President's Conference Room	75					75	11002/74590
11	4/21/14	Tallahoma News	Renewal of Subscription	56					56	11002/74480
12	6/19/14	Bath and Body Works	Air Fresheners for Presidential Complex	18	-	-	-	-	18	11002/74590
Total Other Operating Expenses for the President				\$ 896	\$ -	\$ -	\$ 17	\$ -	\$ 913	

NASHVILLE STATE COMMUNITY COLLEGE
Summary of the President's Expenses
For the Period July 1, 2013 to June 30, 2014

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 222,522	\$ -	\$ -	\$ -	\$ -	\$ 222,522
Travel	A	2,125	20	-	-	-	2,145
Business Meals and Hospitality	B	1,152	3,260	1,274	-	-	5,686
Other Expenses	C	-	-	115	-	-	115
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		600	-	-	-	-	600
		241,199	3,280	1,389	-	-	245,868
		-	-	-	-	-	-
President's Office:							
Salary and Benefits (1.75 FTE)		59,259	-	-	-	-	59,259
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		14,376	7,272	-	-	-	21,649
		73,635	7,272	-	-	-	80,907
Total Expenses		\$ 314,834	\$ 10,552	\$ 1,389	\$ -	\$ -	\$ 326,775

Additional Disclosures:

Other Allowances - The President is provided a cell phone allowance in the amount of \$600 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, 2013 to June 30, 2014

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			
7/31/13	7/31/13	9/19/13	Capital Grill	parking for meeting with May & THEC representative to discuss student scholarships	\$ -	\$ -	\$ -	\$ 11	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ 11	11000-73100
8/1/13	8/1/13	8/1/13	Hutton Hotel	parking to attend the Strategic Planning Meeting (Foundation) - date error on receipt [8/2/13]	-	-	-	10	-	-	-	-	-	10	43028-73100
8/12/13	8/25/13	12/18/13	Nashville Area	Judy Cook travel around Nashville area to scope for potential campus property; to Southeast campus to attend Nashville Achieves press conference; to post office	-	-	-	64	64	10	-	-	-	64	11000-73100
9/4/13	9/4/13	9/4/13	Governor's Conference	parking to attend Governor's Conference "Drive to 55"	-	-	-	2	2	-	-	-	-	2	11000-73100
9/4/13	9/4/13	9/4/13	Governor's Conference	gas to attend Governor's Conference "Drive to 55" (machine wouldn't accept Fuelman Gas Card)	-	-	-	45	45	-	-	-	-	45	11000-73100
10/29/13	10/29/13	12/18/13	Capital Grill	parking for meeting with THEC representative to discuss International Education	-	-	-	19	19	-	-	-	-	19	11000-73100
11/3/13	11/6/13	11/20/13	San Diego, CA	Title III Retention Conference	486	584	249	75	1,394	-	-	-	-	1,394	11000-73200
12/2/13	12/3/13	12/18/13	NSCC	Travel for online web consultant to attend meeting on campus	165	143	87	-	396	-	-	-	-	396	11000-73100
12/10/13	12/10/13	12/18/13	Midtown Café	parking for meeting with regent to discuss Service Area	-	-	-	2	2	-	-	-	-	2	11000-73100
2/7/14	2/7/14	2/17/14	NSCC	travel for online web consultant to attend meeting on campus	165	-	-	-	165	-	-	-	-	165	11000-73100
3/27/14	3/27/14	4/24/14	AT & T Bldg.	parking for meeting of TN Complete College Act - Commerce Street Garage	-	-	-	11	11	-	-	-	-	11	11000-73100
4/1/14	4/1/14	4/24/14	Legislative Plaza	parking for meeting with Legislators re: TN Promise, Service Area and Graduation	-	-	-	8	8	-	-	-	-	8	11000-73100
4/2/14	4/2/14	4/24/14	Hermitage Hotel	parking for meeting re: Prison Program	-	-	-	9	9	-	-	-	-	9	11000-73100
4/5/14	4/5/14	4/24/14	Hutton Hotel	parking for Cumberland Ball; represent College & Foundation	-	-	-	10	-	10	-	-	-	10	43028-73100
Total Travel Expenses for the President					\$ 817	\$ 727	\$ 336	\$ 265	\$ 2,125	\$ 20	\$ -	\$ -	\$ -	\$ 2,145	

NASHVILLE STATE COMMUNITY COLLEGE
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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					
7/8/13	9/19/13	George H. Van Allen	Lunch at O'Charley's to Discuss Adm. Web Courses, Room Utilization & Faculty Overloads	-	37	-	-	-	37	2	\$ 18.61	43028-74981
7/11/13	9/19/13	George H. Van Allen	Lunch at J. Alexander's to Discuss VP Search, In-Service & Reorganization	-	39	-	-	-	39	2	\$ 19.34	43028-74981
7/15/13	9/19/13	George H. Van Allen	Lunch at O'Charley's to Discuss Reorganization & Southeast Staffing	-	39	-	-	-	39	3	\$ 12.95	43028-74981
7/16/13	9/19/13	George H. Van Allen	Lunch at Midtown Café to Discuss Fundraising & Boards	-	101	-	-	-	101	4	\$ 25.15	43028-74981
7/17/13	9/19/13	George H. Van Allen	Lunch at O'Charley's to Discuss Graduation/Security Issues	-	61	-	-	-	61	3	\$ 20.39	43028-74981
7/20/13	9/19/13	George H. Van Allen	Lunch at The Tin Roof to Discuss Title III Surplus (\$15K), San Diego-November and Reps.	-	43	-	-	-	43	2	\$ 21.67	43028-74981
7/25/13	9/19/13	George H. Van Allen	Lunch at New York Pie to Discuss VP, Dean I & Dean II Searches	-	34	-	-	-	34	3	\$ 11.48	43028-74981
7/29/13	10/17/13	Visa Bank Card - Lori Maddox	Refreshments for Screening Committee for VPAA & Academic Deans	28	-	-	-	-	28	12	\$ 2.37	11000-74981
7/30/13	9/19/13	George H. Van Allen	Lunch at Dalt's to Discuss VP Search Committee	107	-	-	-	-	107	7	\$ 15.25	11000-74981
8/2/13	9/19/13	George H. Van Allen	Lunch at O'Charley's to Discuss Final Interview for Dean of Math & Sciences Position	-	44	-	-	-	44	3	\$ 14.80	43028-74981
8/5/13	9/19/13	George H. Van Allen	Lunch at Bricktop's to Discuss HCA/Tri-Star Nursing Placements	\$ -	\$ -	\$ 66	-	\$ -	\$ 66	2	\$ 32.86	11011-74981
8/9/13	9/19/13	George H. Van Allen	Lunch at O'Charley's to Discuss Math & Natural Sciences Dean Search	-	-	29	-	-	29	2	\$ 14.55	11011-74981
8/9/13	9/19/13	George H. Van Allen	Lunch at Porta Via's to Discuss Search Committee - Academic Deans	136	-	-	-	-	136	6	\$ 22.71	11000-74981
8/12/13	9/19/13	George H. Van Allen	Lunch at Red Lobster to Discuss TN Achieves	-	-	60	-	-	60	5	\$ 12.03	11011-74981
8/12/13	10/17/13	Visa Bank Card - Lori Maddox	Refreshments for Nashville Achieves Press Conference at Southeast Campus	70	-	-	-	-	70	50	\$ 1.40	11000-74981
8/19/13	9/19/13	George H. Van Allen	Lunch at O'Charley's to Discuss Faculty Senate Constitution & NSCC Policy Changes	-	40	-	-	-	40	2	\$ 20.08	43028-74981
8/23/13	9/19/13	George H. Van Allen	Lunch at Dalt's to Discuss SACS, VP/Dean Searches, CIS Enrollment	51	-	-	-	-	51	3	\$ 17.13	11000-74981

NASHVILLE STATE COMMUNITY COLLEGE
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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					
8/30/13	9/19/13	George H. Van Allen	Lunch at O'Charley's to Discuss Title III Grant Closing, Site Development & Retention Data	-	35	-		-	35	2	\$ 17.28	43028-74981
9/3/13	11/20/13	George H. Van Allen	Lunch at Midtown Café to Discuss Off -Campus Sites	56	-	-		-	56	2	\$ 28.01	11000-74981
9/4/13	9/19/13	George H. Van Allen	Lunch at Longhorn Steakhouse to Discuss Faculty Senate Business	-	30	-		-	30	2	\$ 14.94	43028-74981
9/6/13	9/19/13	George H. Van Allen	Lunch at O'Charley's to Discuss VP for Academic Affairs In-Person Interviews (Scheduled for 9/6 & 9/9)	47	-	-		-	47	4	\$ 11.81	11000-74981
9/6/13	12/4/13	Visa Bank Card - Lori Maddox	Refreshments for VPAA Interview Candidates and Committee	-	-	15		-	15	17	\$ 0.86	11011-74981
9/9/13	9/19/13	George H. Van Allen	Lunch at O'Charley's to Discuss VP for Academic Affairs search	108	-	-		-	108	6	\$ 18.07	11011-74981
9/9/13	12/4/13	Visa Bank Card - Lori Maddox	Refreshments for VPAA Interview Candidates and Committee	-	-	17		-	17	20	\$ 0.86	11011-74981
9/9/13	12/18/13	Ross Standridge-Cosmos DBA The Juice Wagon	Refreshments for VPAA Interview Candidates and Committee	-	-	50		-	50	20	\$ 2.50	11011-74981
9/16/13	11/20/13	George H. Van Allen	Dinner at Athen's Family Restaurant to Discuss Music Program, Guest Lecturer Position, and International Education	-	32	-	-	-	32	2	\$ 15.86	43028-74981
9/20/13	11/20/13	George H. Van Allen	Lunch at O'Charley's to Discuss Academic Dean's Search and All-day Interviews	124	-	-		-	124	10	\$ 12.41	11000-74981
9/20/13	12/4/13	Visa Bank Card - Lori Maddox	Refreshments for Academic Dean Interview Candidates and Committee	-	-	7		-	7	15	\$ 0.46	11011-74981
9/20/13	12/18/13	Ross Standridge-Cosmos DBA The Juice Wagon	Refreshments for Academic Dean Interview Candidates and Committee	-	-	25		-	25	10	\$ 2.50	11011-74981
9/21/13	11/20/13	George H. Van Allen	Lunch at O'Charley's to Discuss Lecturer at Mayfield Library, Internation Impact of Country Music	-	57	-	-	-	57	3	\$ 18.99	43028-74981
9/23/13	10/31/13	Judith Cook	Refreshments for Academic Dean Interview Candidates and Committee	-	-	17		-	17	15	\$ 1.11	11011-74981
9/23/13	11/20/13	George H. Van Allen	Lunch at O'Charley's to Discuss Academic Dean's Search Committee	120	-	-		-	120	8	\$ 14.98	11000-74981
9/26/13	12/4/13	Visa Bank Card - Lori Maddox	Food/supplies from Kroger for NSCC Benefit Fair Luncheon for Vendors	-	-	250		-	250	52	\$ 4.81	11011-74981

NASHVILLE STATE COMMUNITY COLLEGE
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
9/26/13	12/4/13	Visa Bank Card - Lori Maddox	Food/supplies from Kroger for NSCC Benefit Fair Luncheon for Vendors	-	-	21		-	21	52	\$ 0.41	11011-74981
9/30/13	11/20/13	George H. Van Allen	Lunch at O'Charley's to Discuss Executive Committee Agenda and Agenda for College Committee on Workloads and Hours	-	39	-	-	-	39	2	\$ 19.65	43028-74981
10/7/13	11/20/13	George H. Van Allen	Lunch at Anatolia's to Discuss Progress on Artic Agreement, College Committee on Workloads and Hours	38	-	-		-	38	2	\$ 18.97	11000-74981
10/10/13	11/20/13	George H. Van Allen	Lunch at O'Charley's to Discuss Coordinator's Role - Math & Science Department, Departmental Math	36	-	-		-	36	2	\$ 17.94	11000-74981
10/16/13	11/20/13	George H. Van Allen	Lunch at 360 Burger to Discuss Southeast Center Phase II and 2nd Floor Expansion	43	-	-		-	43	3	\$ 14.49	11000-74981
10/18/13	11/20/13	George H. Van Allen	Lunch at Portavia's to Discuss Faculty Luncheon	-	91	-	-	-	91	4	\$ 22.72	43028-74981
10/21/13	11/20/13	George H. Van Allen	Lunch at Anatolia's to Discuss Student Discipline	-	86	-	-	-	86	5	\$ 17.23	43028-74981
10/22/13	11/20/13	George H. Van Allen	Lunch at Bricktop's to Discuss Orientation of New Deans	80	-	-		-	80	4	\$ 20.09	11000-74981
10/22/13	11/20/13	George H. Van Allen	Dinner at O'Charley's to Discuss TN Achieves	-	48	-	-	-	48	3	\$ 16.16	43028-74981
10/24/13	11/20/13	George H. Van Allen	Lunch at O'Charley's to Discuss Staff Issues	-	106	-	-	-	106	6	\$ 17.69	43028-74981
10/25/13	12/18/13	George H. Van Allen	Dinner at Athen's Family Restaurant for NSCC Foundation	-	37	-		-	37	2	\$ 18.49	43028-74981
10/28/13	12/18/13	George H. Van Allen	Lunch at J. Alexander's to Discuss International Education	-	-	52		-	52	2	\$ 25.83	11011-74981
10/29/13	12/18/13	George H. Van Allen	Breakfast at Capitol Grille to Discuss International Education	-	-	60		-	60	3	\$ 20.09	11011-74981
11/1/13	12/18/13	George H. Van Allen	Lunch at O'Charley's to Discuss Released Hours, Virtual Hours, and Summer School	-	89	-		-	89	5	\$ 17.85	43028-74981
11/5/13	12/18/13	George H. Van Allen	Title III Meeting (while attending conference in San Diego, CA)	-	87	-		-	87	9	\$ 9.69	43028-74981
11/13/13	12/18/13	George H. Van Allen	Lunch at O'Charley's to Discuss Faculty Senate Concerns/Initiatives	-	42	-		-	42	2	\$ 21.24	43028-74981

NASHVILLE STATE COMMUNITY COLLEGE
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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					
12/2/13	12/18/13	George H. Van Allen	Lunch at J. Alexander's to Discuss Web Consultant, Prep for Meeting with Faculty Committee	-	87	-	-	-	87	4	\$ 21.83	43028-74981
12/3/13	12/18/13	George H. Van Allen	Lunch at O'Charley's to Discuss Senate's Student Retention Initiative	-	68	-	-	-	68	4	\$ 17.10	43028-74981
12/6/13	12/18/13	George H. Van Allen	Lunch at O'Charley's to Discuss New Dean Meeting and Reorganization	-	-	53	-	-	53	3	\$ 17.58	11011-74981
12/10/13	12/18/13	George H. Van Allen	Lunch at Midtown Café to Discuss Service Area	-	-	49	-	-	49	2	\$ 24.46	11011-74981
12/12/13	12/18/13	George H. Van Allen	Lunch at Samuel's to Discuss Fundraising and 21st Century Foundation	-	105	-	-	-	105	9	\$ 11.65	43028-74981
12/12/13	2/17/14	George H. Van Allen	Lunch at Anatolia's to Discuss Learning Support Math and Equity Model	-	34	-	-	-	34	2	\$ 16.82	43028-74981
12/13/13	2/17/14	George H. Van Allen	Lunch at Porta Via's to Discuss Enrollment Projections for Learning Support Services	-	39	-	-	-	39	2	\$ 19.44	43028-74981
12/16/13	2/17/14	George H. Van Allen	Lunch at Ruby Tuesday's to Discuss R-C Agreement w/Freed-Hardeman University	-	-	42	-	-	42	2	\$ 21.04	11011-74981
12/22/13	2/17/14	George H. Van Allen	Refreshments at Porta Via's for Employee Recognition	-	24	-	-	-	24	2	\$ 12.11	43028-74981
12/23/13	2/17/14	George H. Van Allen	Lunch at O'Charley's to Discuss Biology Scheduling, Faculty Released Time	-	28	-	-	-	28	2	\$ 14.23	43028-74981
12/24/13	2/17/14	George H. Van Allen	Lunch at Dalt's to Discuss Southeast Schedule - Closed Sections	-	30	-	-	-	30	2	\$ 15.10	43028-74981
1/2/14	2/17/14	George H. Van Allen	Lunch at O'Charley's to Discuss Orientation for New Dean of Math	-	42	-	-	-	42	3	\$ 13.98	43028-74981
1/3/14	2/17/14	George H. Van Allen	Lunch at J. Alexander's for Working Lunch with Deans	-	-	110	-	-	110	5	\$ 21.98	11011-74981
1/6/14	2/17/14	George H. Van Allen	Lunch at Dalt's to Discuss TBR Budget Meeting	-	48	-	-	-	48	3	\$ 15.86	43028-74981
1/7/14	2/17/14	George H. Van Allen	Lunch at Anatolia's to Discuss Faculty Input into Budget, Web & Retention	-	80	-	-	-	80	5	\$ 15.94	43028-74981
1/15/14	2/17/14	George H. Van Allen	Lunch at O'Charley's to Discuss Faculty Pay Schedules	-	43	-	-	-	43	3	\$ 14.29	43028-74981
1/24/14	3/17/14	George H. Van Allen	Lunch at Red Lobster to Discuss Budget Process and 2nd Floor Renovation at SEC	-	40	-	-	-	40	2	\$ 19.81	43028-74981
1/27/14	3/17/14	George H. Van Allen	Lunch at O'Charley's to Discuss Student Retention Committee	-	51	-	-	-	51	3	\$ 17.04	43028-74981

NASHVILLE STATE COMMUNITY COLLEGE
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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					
1/28/14	3/17/14	George H. Van Allen	Lunch at J. Alexander's to Discuss SACS Fifth-Year Report, VP Orientation, and Site Codes	-	44	-	-	-	44	2	\$ 22.07	43028-74981
1/31/14	3/17/14	George H. Van Allen	Lunch at Anatolia's for Review of Retention Committee Activities Held That Day	-	30	-	-	-	30	2	\$ 15.00	43028-74981
2/6/14	3/17/14	George H. Van Allen	Lunch at ML Rose to Discuss Budget Process and FT/PT Mix	-	57	-	-	-	57	4	\$ 14.35	43028-74981
2/7/14	3/17/14	George H. Van Allen	Lunch at O'Charley's to Discuss Student Retention	-	81	-	-	-	81	5	\$ 16.17	43028-74981
2/14/14	3/17/14	George H. Van Allen	Lunch at O'Charley's to Discuss Renovation, Budget and Accreditation	-	46	-	-	-	46	4	\$ 11.40	43028-74981
2/19/14	3/17/14	George H. Van Allen	Lunch at Olive Garden to Discuss Clarksville Budget and Accreditation	33	-	-	-	-	33	2	\$ 16.56	11000-74981
2/21/14	3/17/14	George H. Van Allen	Lunch at Midtown Café to Discuss Community Support for Off-Campus Site	73	-	-	-	-	73	4	\$ 18.19	11000-74981
2/27/14	3/17/14	George H. Van Allen	Lunch at J. Alexander's to Discuss Recycling, Plagerism, and PR for New Building	-	83	-	-	-	83	3	\$ 27.56	43028-74981
3/3/14	4/24/14	George H. Van Allen	Lunch at O'Charley's to Discuss Problems of Closing for Snow Days	-	60	-	-	-	60	4	\$ 14.90	43028-74981
3/11/14	4/24/14	George H. Van Allen	Lunch at Anatolia's to Discuss Reverse Transfer	-	35	-	-	-	35	2	\$ 17.41	43028-74981
3/23/14	4/24/14	George H. Van Allen	Dinner at Lemongrass to Discuss Complete College Act, Virtual Hours, PT Facilities, Over-staffing	-	51	-	-	-	51	2	\$ 25.28	43028-74981
3/28/14	4/24/14	George H. Van Allen	Lunch at Panera Bread to Discuss Lab-OSHA and TBR's 5/25 Meething	-	22	-	-	-	22	2	\$ 10.96	43028-74981
3/31/14	4/24/14	George H. Van Allen	Lunch at O'Charley's to Discuss Security and Lab Safety	-	45	-	-	-	45	3	\$ 15.10	43028-74981
4/7/14	4/24/14	George H. Van Allen	Dinner at Athens Family Restaurant to Discuss Cumberland Ball	-	29	-	-	-	29	2	\$ 14.58	43028-74981
4/9/14	4/24/14	George H. Van Allen	Lunch at J. Alexander's to Discuss Facilities and Funding Formula	-	-	85	-	-	85	3	\$ 28.33	11011-74981
4/11/14	4/24/14	George H. Van Allen	Lunch at O'Charley's to Discuss Student Retention Committee	-	77	-	-	-	77	5	\$ 15.36	43028-74981
4/16/14	5/22/14	George H. Van Allen	Breakfast at NSCC Campus "The Juice Wagon" Vendor to Promote Student Morale	-	-	33	-	-	33	7	\$ 4.71	11011-74981

NASHVILLE STATE COMMUNITY COLLEGE
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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					
4/21/14	4/21/14	Sunset Grill	Purchasing card used for Dinner Aperitifs for the SACSCOC Committee	-	22	-	-	-	22	4	\$ 5.50	43028-74981
4/23/14	4/23/14	Maggiano's	Purchasing card used for Dinner Aperitifs for the SACSCOC Committee	-	90	-	-	-	90	4	\$ 22.42	43028-74981
4/25/14	5/29/14	George H. Van Allen	Lunch at The Calabash to Discuss Title III closure	-	27	-	-	-	27	2	\$ 13.31	43028-74981
5/5/14	5/29/14	George H. Van Allen	Lunch at O'Charley's for Employee Recognition	-	12	-	-	-	12	1	\$ 12.36	43028-74981
5/5/14	5/29/14	George H. Van Allen	Lunch at O'Charley's do Discuss Faculty Senate Elections and Agenda	-	58	-	-	-	58	3	\$ 19.19	43028-74981
5/7/14	5/22/14	George H. Van Allen	Lunch at Brick Tops to Discuss Debt Repayment	-	-	65	-	-	65	2	\$ 32.50	11011-74981
5/8/14	6/30/14	George H. Van Allen	Lunch at Brick Tops to Discuss Graduation and Dickerson Road Site	-	-	135	-	-	135	5	\$ 27.00	11011-74981
5/14/14	6/30/14	George H. Van Allen	Lunch at O'Charley's to Discuss Graduation and Funding Formula	-	83	-	-	-	83	6	\$ 13.89	43028-74981
5/19/14	6/30/14	George H. Van Allen	Lunch at Midtown Café to Discuss Bonus: Foundation Employees & Funding Formula	-	24	-	-	-	24	1	\$ 24.14	43028-74981
5/21/14	6/30/14	George H. Van Allen	Lunch at O'Charley's to Discuss Funding Formula	-	40	-	-	-	40	3	\$ 13.48	43028-74981
5/29/14	6/30/14	George H. Van Allen	Lunch at Brick Tops to Discuss Associate VP Position, Schedule, and Dean Position	-	59	-	-	-	59	2	\$ 29.36	43028-74981
6/6/14	6/30/14	George H. Van Allen	Lunch at Anatolia's to Discuss Employee Morale and Associate VP Position	-	93	-	-	-	93	4	\$ 23.21	43028-74981
6/9/14	6/30/14	George H. Van Allen	Lunch at O'Charley's to Discuss Employee Morale	-	68	-	-	-	68	5	\$ 13.52	43028-74981
6/18/14	6/30/14	George H. Van Allen	Lunch at Panera Bread to Discuss TBR Meeting and Presentation	-	-	34	-	-	34	4	\$ 8.50	11011-74981
6/30/14	**	George H. Van Allen	Lunch at O'Charley's for employee Retirement	-	89	-	-	-	89	6	\$ 14.78	43028-74981
Total Business Meals and Hospitality Expenses for the President				<u>\$ 1,152</u>	<u>\$ 3,260</u>	<u>\$ 1,274</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,686</u>			

NASHVILLE STATE COMMUNITY COLLEGE
Schedule C - Other Expenses for the President
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
9/4/13	Tire Kingdom	oil change for President's vehicle	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ 25	33201-75210
12/2/13	Tire Kingdom	oil change for President's vehicle	-	-	27	-	-	27	33201-75240
12/18/13	George H. Van Allen	fuel (lunch in Jackson, TN with regent)	-	-	16	-	-	16	33201-75210
12/18/13	George H. Van Allen	fuel (lunch in Waverly, TN for Fundraising/21st Century Foundation)	-	-	20	-	-	20	33201-75210
3/17/14	Tire Kingdom	oil change for President's vehicle	-	-	27	-	-	27	33201-75210
Total Other Operating Expenses for the President			\$ -	\$ -	\$ 115	\$ -	\$ -	\$ 115	

Northeast State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2013 to June 30, 2014

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 207,279	\$ -	\$ -	\$ -	\$ -	\$ 207,279
Travel	A	13,076	-	-	-	618	13,694
Business Meals and Hospitality	B	3,367	225	10,718	-	-	14,310
Other Expenses	C	-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		-	-	10,800	-	-	10,800
Other Allowances		1,200	-	-	-	-	1,200
		<u>228,922</u>	<u>225</u>	<u>21,518</u>	<u>-</u>	<u>618</u>	<u>251,283</u>
President's Office:							
Salary and Benefits (6 FTE)		228,124	-	-	-	-	228,124
Travel		2,150	-	-	-	-	2,150
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		26,218	25,544	86,496	-	-	138,258
		<u>256,492</u>	<u>25,544</u>	<u>86,496</u>	<u>-</u>	<u>-</u>	<u>368,532</u>
Total Expenses		<u>\$ 485,414</u>	<u>\$ 25,769</u>	<u>\$ 108,014</u>	<u>\$ -</u>	<u>\$ 618</u>	<u>\$ 619,815</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.

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

Northeast State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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			
7/30/13	7/30/13	7/17/13	Kingsport, TN	Attended the 8th annual Legislative BBQ at the Kingsport Farmer's Market	\$ -	\$ -	\$ -	\$ 15	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15	11000-73101
7/22/13	7/24/13	8/5/13	Dickson, TN	Attend Girl Scout Retreat and President's Retreat	-	181	115	-	296	-	-	-	-	296	11000-73101
8/2/13	8/2/13	8/14/13	Nashville, TN	Registration at University of Tennessee	-	-	-	250	250	-	-	-	-	250	11000-73101
8/19/13	8/20/13	8/27/13	Blountville, TN	Attend TBR President's Mtg	-	117	99	-	216	-	-	-	-	216	11000-73101
10/2/13	10/4/13	10/23/13	Nashville, TN	Governor's Conference on Economic and Community Development	-	252	165	10	427	-	-	-	-	427	11000-73101
11/4/13	11/5/13	11/13/13	Nashville, TN	Attend TBR Board Mtg.	-	117	99	-	216	-	-	-	-	216	11000-73101
10/13/13	10/16/13	10/2/13	Charlotte, NC	National Association for Community College Entrepreneurship (registration)	-	-	-	359	359	-	-	-	-	359	11000-73201
10/8/13	10/11/13	10/23/13	Black Mountain, NC	Blue Ridge Leadership Conference	-	225	38	-	263	-	-	-	-	263	11000-73201
				Blue Ridge Meal Ticket	-	-	-	76	76	-	-	-	-	76	11000-73201
10/13/13	10/16/13	10/23/13	Charlotte, NC	NACCE 2013 Conference on Entrepreneurship	-	584	179	-	763	-	-	-	-	763	11000-73201
10/21/13	10/24/13		Wentworth, NC	SACSCOC visit at Rockingham Community College	-	-	-	-	-	-	-	-	443	443	
12/6/13	12/10/13	11/11/13	Atlanta, GA	SACSCOC registration fee	-	-	-	550	550	-	-	-	-	550	11000-73201
1/29/14	2/1/14	12/10/13	St. Petersburg, FL	2014 AACC Workforce & Economic Development Conference	420	-	-	-	420	-	-	-	-	420	11000-73201
4/5/14	4/8/14	12/17/13	Washington, DC	AACC Annual Convention registration fee	-	-	-	1,015	1,015	-	-	-	-	1,015	11000-73201
12/4/13	12/10/13	1/2/14	Atlanta, GA	TBR Board Mtg., Blue Ridge Board Mtg., SACSCOC mtg.	-	117	50	-	167	-	-	-	-	167	11000-73101
1/22/2014	1/23/2014	1/27/2014	Nashville, TN	Attend Common Data Repository Mtg.	-	117	99	-	216	-	-	-	-	216	11000-73101
1/22/2014	1/23/2014	1/27/2014	Nashville, TN	Registration for TCA	-	-	-	100	100	-	-	-	-	100	11000-73101
2/3/14	2/4/14	2/17/14	Nashville, TN	President's Council & PTK Luncheon	-	117	99	8	224	-	-	-	-	224	11000-73201
12/5/13	12/10/13	1/2/14	Atlanta, GA	Blue Ridge Board Mtg. and SACSCOC mtg.	-	877	322	128	1,327	-	-	-	-	1,327	11000-73201
1/29/14	2/1/14	2/18/14	St. Petersburg, FL	2014 AACC Workforce & Economic Development Conference	-	-	76	99	-	-	-	-	175	175	
1/24/14	1/23/14	3/26/14	Nashville, TN	Registration for TCA	-	-	-	100	100	-	-	-	-	100	11000-73101
2/19/14	2/20/14	3/4/14	Ghent, WV	NACCE Summit	-	97	69	-	166	-	-	-	-	166	143701-73201
3/25/14	3/28/14	4/7/14	Nashville, TN	TCA Conf/TBR Bd Mtg	-	350	231	12	593	-	-	-	-	593	11000-73101
6/2/14	6/5/14	4/14/14	Chattanooga, TN	Tenn Valley Corridor Community Colleges	-	-	-	257	257	-	-	-	-	257	11000-73101
5/19/14	5/20/14	5/23/14	Nashville, TN	TBR Pres Council Mtg.	-	117	99	216	216	-	-	-	-	216	11000-73101
12/7/14	12/9/14	6/2/14	Nashville, TN	2014 SACSCOC Annual Mtg	-	-	-	500	500	-	-	-	-	500	11000-73101
6/23/14	6/23/14	6/6/14	Bristol, TN	Registration-TriCity Rotary	-	-	-	20	20	-	-	-	-	20	11000-73101
6/3/14	6/5/14	6/23/14	Chattanooga, TN	TN Valley Corridor Community College Consortium	-	223	115	-	368	-	-	-	-	368	11000-73101
6/19/14	6/20/14	6/25/14	Nashville, TN	TBR Quarterly Meeting	-	209	99	16	324	-	-	-	-	324	11000-73101
6/25/14	6/26/14	6/30/14	Nashville, TN	2014 Pathways TN	-	129	99	-	228	-	-	-	-	228	11000-73101
5/6/14	5/7/14	4/7/14	Pleasant Prairie, WI	Mtg. with Snap On Tools	593	-	-	-	593	-	-	-	-	593	11000-73201
4/5/14	4/8/14	4/16/14	Washington, DC	AACC Convention	-	855	158	116	1,129	-	-	-	-	1,129	11000-73201
5/6/14	5/7/14	5/16/14	Chicago, IL	Snap On Tools mtg.	-	-	30	83	113	-	-	-	-	113	11000-73201
6/8/14	6/10/14	6/24/14	Asheville, NC	CCA Conference	-	264	128	-	392	-	-	-	-	392	11000-73201
10/12/14	10/15/14	6/25/14	Phoenix, AZ	NACCE Conference	624	-	-	-	624	-	-	-	-	624	11000-73201
7/16/14	7/18/14	6/30/14	Chicago, IL	Summit/Snap On Tools	554	-	-	0	554	-	-	-	-	554	11000-73201
Total Travel Expenses for the President					\$ 2,191	\$ 4,947	\$ 2,369	\$ 3,960	\$ 13,076	\$ -	\$ -	\$ -	\$ 618	\$ 13,694	

Northeast State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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			
7/30/13	7/30/13	7/17/13	Kingsport, TN	Attended the 8th annual Legislative BBQ at the Kingsport Farmer's Market	\$ -	\$ -	\$ -	\$ 15	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15	11000-73101
7/22/13	7/24/13	8/5/13	Dickson, TN	Attend Girl Scout Retreat and President's Retreat	-	181	115	-	296	-	-	-	-	296	11000-73101
8/2/13	8/2/13	8/14/13	Nashville, TN	Registration at University of Tennessee	-	-	-	250	250	-	-	-	-	250	11000-73101
8/19/13	8/20/13	8/27/13	Blountville, TN	Attend TBR President's Mtg	-	117	99	-	216	-	-	-	-	216	11000-73101
10/2/13	10/4/13	10/23/13	Nashville, TN	Governor's Conference on Economic and Community Development	-	252	165	10	427	-	-	-	-	427	11000-73101
11/4/13	11/5/13	11/13/13	Nashville, TN	Attend TBR Board Mtg.	-	117	99	-	216	-	-	-	-	216	11000-73101
10/13/13	10/16/13	10/2/13	Charlotte, NC	National Association for Community College Entrepreneurship (registration)	-	-	-	359	359	-	-	-	-	359	11000-73201
10/8/13	10/11/13	10/23/13	Black Mountain, NC	Blue Ridge Leadership Conference	-	225	38	-	263	-	-	-	-	263	11000-73201
				Blue Ridge Meal Ticket	-	-	-	76	76	-	-	-	-	76	11000-73201
10/13/13	10/16/13	10/23/13	Charlotte, NC	NACCE 2013 Conference on Entrepreneurship	-	584	179	-	763	-	-	-	-	763	11000-73201
10/21/13	10/24/13		Wentworth, NC	SACSCOC visit at Rockingham Community College	-	-	-	-	-	-	-	-	443	443	
12/6/13	12/10/13	11/11/13	Atlanta, GA	SACSCOC registration fee	-	-	-	550	550	-	-	-	-	550	11000-73201
1/29/14	2/1/14	12/10/13	St. Petersburg, FL	2014 AACC Workforce & Economic Development Conference	420	-	-	-	420	-	-	-	-	420	11000-73201
4/5/14	4/8/14	12/17/13	Washington, DC	AACC Annual Convention registration fee	-	-	-	1,015	1,015	-	-	-	-	1,015	11000-73201
12/4/13	12/10/13	1/2/14	Atlanta, GA	TBR Board Mtg., Blue Ridge Board Mtg., SACSCOC mtg.	-	117	50	-	167	-	-	-	-	167	11000-73101
1/22/2014	1/23/2014	1/27/2014	Nashville, TN	Attend Common Data Repository Mtg.	-	117	99	-	216	-	-	-	-	216	11000-73101
1/22/2014	1/23/2014	1/27/2014	Nashville, TN	Registration for TCA	-	-	-	100	100	-	-	-	-	100	11000-73101
2/3/14	2/4/14	2/17/14	Nashville, TN	President's Council & PTK Luncheon	-	117	99	8	224	-	-	-	-	224	11000-73201
12/5/13	12/10/13	1/2/14	Atlanta, GA	Blue Ridge Board Mtg. and SACSCOC mtg.	-	877	322	128	1,327	-	-	-	-	1,327	11000-73201
1/29/14	2/1/14	2/18/14	St. Petersburg, FL	2014 AACC Workforce & Economic Development Conference	-	-	76	99	-	-	-	-	175	175	
1/24/14	1/23/14	3/26/14	Nashville, TN	Registration for TCA	-	-	-	100	100	-	-	-	-	100	11000-73101
2/19/14	2/20/14	3/4/14	Ghent, WV	NACCE Summit	-	97	69	-	166	-	-	-	-	166	143701-73201
3/25/14	3/28/14	4/7/14	Nashville, TN	TCA Conf/TBR Bd Mtg	-	350	231	12	593	-	-	-	-	593	11000-73101
6/2/14	6/5/14	4/14/14	Chattanooga, TN	Tenn Valley Corridor Community Colleges	-	-	-	257	257	-	-	-	-	257	11000-73101
5/19/14	5/20/14	5/23/14	Nashville, TN	TBR Pres Council Mtg.	-	117	99	216	216	-	-	-	-	216	11000-73101
12/7/14	12/9/14	6/2/14	Nashville, TN	2014 SACSCOC Annual Mtg	-	-	-	500	500	-	-	-	-	500	11000-73101
6/23/14	6/23/14	6/6/14	Bristol, TN	Registration-TriCity Rotary	-	-	-	20	20	-	-	-	-	20	11000-73101
6/3/14	6/5/14	6/23/14	Chattanooga, TN	TN Valley Corridor Community College Consortium	-	223	115	-	368	-	-	-	-	368	11000-73101
6/19/14	6/20/14	6/25/14	Nashville, TN	TBR Quarterly Meeting	-	209	99	16	324	-	-	-	-	324	11000-73101
6/25/14	6/26/14	6/30/14	Nashville, TN	2014 Pathways TN	-	129	99	-	228	-	-	-	-	228	11000-73101
5/6/14	5/7/14	4/7/14	Pleasant Prairie, WI	Mtg. with Snap On Tools	593	-	-	-	593	-	-	-	-	593	11000-73201
4/5/14	4/8/14	4/16/14	Washington, DC	AACC Convention	-	855	158	116	1,129	-	-	-	-	1,129	11000-73201
5/6/14	5/7/14	5/16/14	Chicago, IL	Snap On Tools mtg.	-	-	30	83	113	-	-	-	-	113	11000-73201
6/8/14	6/10/14	6/24/14	Asheville, NC	CCA Conference	-	264	128	-	392	-	-	-	-	392	11000-73201
10/12/14	10/15/14	6/25/14	Phoenix, AZ	NACCE Conference	624	-	-	-	624	-	-	-	-	624	11000-73201
7/16/14	7/18/14	6/30/14	Chicago, IL	Summit/Snap On Tools	554	-	-	0	554	-	-	-	-	554	11000-73201
Total Travel Expenses for the President					\$ 2,191	\$ 4,947	\$ 2,369	\$ 3,960	\$ 13,076	\$ -	\$ -	\$ -	\$ 618	\$ 13,694	

Northeast State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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					
8/6/13	8/13/13	Subway	Capital Campaign Steering Committee meeting lunch	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ 57	9	\$ 6.29	11000-74983
7/23/13	8/13/13	Subway	Lunch to discuss using TN Value Added Assessment System	58	-	-	-	-	58	8	\$ 7.31	11000-74983
9/17/13	9/4/13	East Tenn Rent-Alls	Rolls of plastic tablecover for Pig Pickin	76	-	-	-	-	76	100	\$ 0.76	11000-74983
10/22/13	11/6/13	Subway	Gov. Haslam's visit	55	-	-	-	-	55	100	\$ 0.55	11000-74983
11/4/13	11/19/13	Dr. Gilliam (Giovanni's)	Capital Campaign w/ L.Shilito	37	-	-	-	-	37	3	\$ 12.33	11000-74983
10/1/13	11/15/13	Subway	Lunch for TBR legal council	37	-	-	-	-	37	3	\$ 12.33	11000-74983
9/13/13	11/15/13	Subway	Bell Helicopter-aviation mtg.	88	-	-	-	-	88	16	\$ 5.50	11000-74983
12/11/13	12/17/13	ARAMARK	Legislative Luncheon	574	-	-	-	-	574	28	\$ 20.50	11000-74983
12/13/13	12/12/13	Firehouse Restaurant	Holiday Luncheon	-	-	4,572	-	-	4,572	300	\$ 15.24	20505-74983
10/25/13	11/6/13	Panera Bread	Welcome breakfast for Targeted Leadership Development Program	-	-	66	-	-	66	25	\$ 2.64	12150-74983
9/12/13	11/15/13	Subway	Lunch for Targeted Leadership	-	-	98	-	-	98	15	\$ 6.53	12150-74983
10/25/13	12/17/13	Subway	Lunch for Targeted Leadership	-	-	168	-	-	168	25	\$ 6.72	12150-74983
11/22/13	12/17/13	Subway	Lunch for Targeted Leadership	-	-	189	-	-	189	28	\$ 6.75	12150-74983
11/21/13	12/17/13	Subway	Lunch for Targeted Leadership	-	-	121	-	-	121	21	\$ 5.76	12150-74983
11/15/13	12/17/13	Subway	Aviation Mtg-Bell Helicopter	-	-	57	-	-	57	8	\$ 7.13	12150-74983
11/20/13	1/13/14	ETSU	Appreciation luncheon for Paul Montgomery	311	-	-	-	-	311	20	\$ 15.55	11000-74983
1/16/14	2/3/14	Dr. Janice Gilliam	Marketing meeting for Bristol site	87	-	-	-	-	87	5	\$ 17.40	11000-74983
2/21/14	2/26/14	Subway	Discuss Capital Campaign	34	-	-	-	-	34	3	\$ 11.33	11000-74983
2/19/14	3/19/14	Dr. Janice Gilliam	Discuss Personnel changes	24	-	-	-	-	24	2	\$ 12.00	11000-74983
3/6/14	3/19/14	Dr. Janice Gilliam	Targeted Leadership Development dinner at Peerless	249	-	-	-	-	249	8	\$ 31.13	11000-74983
3/15/14	3/24/14	Staples	Coffee, tea, & supplies	98	-	-	-	-	98	80	\$ 1.23	11000-74983
8/7/13	5/22/14	NSTCC Foundation	Hamburges for Fall Kickoff	-	225	-	-	-	225	150	\$ 1.50	11001-74983
8/14/13	4/29/14	Neebo Bookstore	Firehouse Restaurant/ Fall Convocation	-	-	4,422	-	-	4,422	300	\$ 14.74	20505-74983
4/7/14	4/23/14	Dr. Janice Gilliam	Celebration dinner with National Award-Olivia Orten	145	-	-	-	-	145	4	\$ 36.25	11000-74983
4/4/14	4/23/14	Dr. Janice Gilliam	Lunch at Giovanni's; prep for Foundation Executive Committee	40	-	-	-	-	40	3	\$ 13.33	11000-74983
4/4/14	4/23/14	Subway	Tribal Education Leaders	24	-	-	-	-	24	4	\$ 6.00	11000-74983
4/9/14	4/28/14	Divine Café	PK-16 Council Lunch	325	-	-	-	-	325	25	\$ 13.00	11000-74983
5/15/14	5/23/14	Dr. Janice Gilliam	Planning meeting for 50th Anniversary Celebration Event	646	-	-	-	-	646	11	\$ 58.73	11000-74983
5/19/14	6/4/14	Dr. Janice Gilliam	Meeting at Chop House for 50th Anniversary Celebration	19	-	-	-	-	19	2	\$ 9.50	11000-74983
5/16/14	6/4/14	Jason's Deli	Lunch honoring Dr. H. James Owen	197	-	-	-	-	197	25	\$ 7.88	11000-74983
6/18/14	6/20/14	Firehouse Restaurant	Lunch for Charette-Emerging Tech Bldg/Snap On Tools	90	-	-	-	-	90	23	\$ 3.91	11000-74983
6/24/14	6/30/14	Subway	Lunch for Charette-Emerging Tech Bldg/Snap On Tools	49	-	-	-	-	49	22	\$ 2.23	11000-74983
6/18/14	3/30/14	Subway	Lunch for Charette-Emerging Tech Bldg/Snap On Tools	47	-	-	-	-	47	22	\$ 2.14	11000-74983
4/23/14	4/23/14	Subway	Lunch for Targeted Leadership	-	-	100	-	-	100	25	\$ 4.00	12150-74983
4/23/14	4/23/14	Subway	Lunch for Targeted Leadership	-	-	148	-	-	148	28	\$ 5.29	12150-74983
5/7/14	5/7/14	Firehouse Restaurant	Lunch for Targeted Leadership	-	-	191	-	-	191	30	\$ 6.37	12150-74983
5/7/14	5/7/14	Subway	Lunch for Targeted Leadership	-	-	244	-	-	244	50	\$ 4.88	12150-74983
5/7/14	5/7/14	Subway	Lunch for Targeted Leadership	-	-	124	-	-	124	25	\$ 4.96	12150-74983
6/2/14	6/2/14	Subway	Lunch for Targeted Leadership	-	-	218	-	-	218	50	\$ 4.36	12150-74983
Total Business Meals and Hospitality Expenses for the President				\$ 3,367	\$ 225	\$ 10,718	\$ -	\$ -	\$ 14,310			

Northeast State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total
			Institutional	Foundation	Institutional	Foundation		
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NONE			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Total Other Operating Expenses for the President			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Pellissippi State Community College
Summary of the President's Expenses
For the Period July 1, 2013 to June 30, 2014**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 236,654	\$ -	\$ -	\$ -	\$ -	\$ 236,654
Travel	A	11,015	-	-	-	753	11,768
Business Meals and Hospitality	B	829	-	-	-	-	829
Other Expenses	C	-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		1,200	-	-	-	-	1,200
		<u>264,497</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>753</u>	<u>265,250</u>
President's Office:							
Salary and Benefits (2 FTE)		115,690	-	-	-	-	115,690
Travel		4,324	-	591	-	-	4,915
Business Meals and Hospitality		930	-	-	-	-	930
Other Expenses		41,600	-	-	-	-	41,600
		<u>162,544</u>	<u>-</u>	<u>591</u>	<u>-</u>	<u>-</u>	<u>163,134</u>
Total Expenses		<u>\$ 427,041</u>	<u>\$ -</u>	<u>\$ 591</u>	<u>\$ -</u>	<u>\$ 753</u>	<u>\$ 428,385</u>

Additional Disclosures:

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

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.

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

Other Expenses - The \$591 represent the cost for president's office staff to attend TBR meetings held at other schools in preparations for the colleges hosting of the September 2014 board meeting.

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
For the Period July 1, 2013 to June 30, 2014

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			
7/10/13	7/10/13	7/16/13	Knoxville, TN	County Executive Meeting	\$ -	\$ -	\$ -	\$ 6	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ 6	100010/73100
7/15/13	7/17/13	8/6/13	Washington, DC	Comm College Leadership Forum	233	314	124	49	720	-	-	-	-	720	100010/73210
7/17/13	7/21/13	8/6/13	Princeton, NJ	NACTC Summer Conference	400	583	229	-	1,211	-	-	-	-	1,211	100010/73200
7/23/13	7/24/13	8/15/13	Dickson, TN	TN Comm College President's Retreat 2013	-	90	69	-	159	-	-	-	-	159	100010/73100
9/19/13	9/20/13	9/26/13	Clarksville, TN	TBR Qtrly Meeting	-	90	10	-	101	-	-	-	-	101	100010/73100
10/13/13	10/17/13	12/18/13	Lubbock, TX	SACS Chair for On-Site Visit	-	-	-	-	-	-	-	-	578 (1)	578	SACS Committee
10/25/13	10/25/13	10/29/13	Knoxville, TN	Great School Partnership Meeting	-	-	-	3	3	-	-	-	-	3	100010/73100
11/4/13	11/6/13	11/26/13	Nashville, TN	TBR President Meeting	-	286	66	16	368	-	-	-	-	368	100010/73100
11/6/13	11/8/13	12/3/13	Nashville, TN	TNCIS Conference	-	252	182	164	597	-	-	-	-	597	100010/73110
12/7/13	12/10/13	12/19/13	Atlanta, GA	SACSOC Annual Meeting	35	574	196	510	1,315	-	-	-	-	1,315	100010/73210/75210
1/7/14	1/8/14	1/14/14	Charlotte, NC	View Workforce Training Facilities	-	127	77	-	203	-	-	-	-	203	100010/73200
1/29/14	2/1/14	2/28/14	Tampa, FL	AACC's Workforce Development Institute	443	-	179	75	696	-	-	-	175 (2)	869	100010/73210
2/3/14	2/4/14	2/25/14	Nashville, TN	TBR Meeting and PTK Lunch	-	157	99	28	284	-	-	-	-	284	100010/73100
2/7/14	2/7/14	2/11/14	Knoxville, TN	Breakfast with governor	-	-	-	10	10	-	-	-	-	10	100010/73100
2/19/14	2/22/14	2/27/14	Houston, TX	NACTC Meeting	582	455	249	40	1,326	-	-	-	-	1,326	100010/73210
2/28/14	3/1/14	2/20/14	Sevierville, TN	Phi Theta Kappa Registration	-	100	69	35	204	-	-	-	-	204	100010/73100
3/16/14	3/18/14	3/27/14	Washington, DC	Comm College Forum 2014	256	627	178	71	1,131	-	-	-	-	1,131	100010/73200
3/24/14	3/24/14	4/3/14	Knoxville, TN	Public School Forum	-	-	-	8	8	-	-	-	-	8	100010/73100
3/26/14	3/28/14	4/3/14	Nashville, TN	TN Coll Association Summit	-	143	99	136	378	-	-	-	-	378	100010/73100
4/5/14	4/8/14	4/15/14	Washington, DC	AACC 94th Annual Convention	256	842	249	836	2,182	-	-	-	-	2,182	100010/73210/AACC
5/15/14	5/15/14	5/20/14	Knoxville, TN	Knox Area Urban League	-	-	-	10	10	-	-	-	-	10	100010/73100
5/23/14	5/23/14	5/30/14	Falls, TN	PTK Training	-	97	-	-	97	-	-	-	-	97	100010/73110
6/10/14	6/10/14	6/17/14	Knoxville, TN	County Executive Meeting	-	-	-	5	5	-	-	-	-	5	100010/73100
Total Travel Expenses for the President					\$ 2,203	\$ 4,737	\$ 2,072	\$ 2,002	\$ 11,015	\$ -	\$ -	\$ -	\$ 753	\$ 11,766	

(1) All expenses related to this trip were paid by SACS. The only amount known by the college was the airfare and that is the amount reported on this schedule.

(2) AACC provided \$175 to cover travel expenses related to this trip as a stipend amount. Additionally AACC covered all lodging expenses related to this trip. This amount is not known to the college.

Pellissippi State Community College
Schedule B - Business Meals & Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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					
11/1/13	11/7/13	Dr. Wise	Dinner for Speaker from China	\$ 271	\$ -	\$ -	\$ -	\$ -	\$ 271	14	\$ 19.35	100050/74984
11/21/13	12/20/14	Five Star Food Service	THEC Seminar	124	-	-	-	-	124	N/A	N/A	100050/74984
12/16/13	12/20/14	Five Star Food Service	TBR Budget Briefing Lunch	435	-	-	-	-	435	20	\$ 21.73	100050/74984
Total Business Meals and Hospitality Expenses for the President				<u>\$ 829</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 829</u>			

Pellissippi State Community College
Schedule C - Other Expenses for the President
For the Period July 1, 2013 to June 30, 2014

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

Roane State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2013 to June 30, 2014

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 201,551	\$ -	\$ -	\$ -	\$ -	\$ 201,551
Travel	A	\$ 4,347	\$ -	\$ -	\$ -	\$ -	\$ 4,347
Business Meals and Hospitality	B	\$ 2,131	\$ -	\$ 8,500	\$ 11,988	\$ -	\$ 22,619
Other Expenses	C	\$ 2,875	\$ -	\$ 10,000	\$ 813	\$ -	\$ 13,688
Discretionary Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Housing Allowance		\$ 10,800	\$ -	\$ -	\$ -	\$ -	\$ 10,800
Other Allowances		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 221,703</u>	<u>\$ -</u>	<u>\$ 18,500</u>	<u>\$ 12,801</u>	<u>\$ -</u>	<u>\$ 253,004</u>
President's Office:							
Salary and Benefits (1.0 FTE)		\$ 78,209	\$ -	\$ -	\$ -	\$ -	\$ 78,209
Student Salaries & Wages (.4 FTE)		\$ 5,640	\$ -	\$ -	\$ -	\$ -	\$ 5,640
Travel		\$ 56	\$ -	\$ -	\$ -	\$ -	\$ 56
Business Meals and Hospitality		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses		\$ 8,817	\$ -	\$ -	\$ -	\$ -	\$ 8,817
		<u>\$ 92,723</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,723</u>
Total Expenses		<u>\$ 314,426</u>	<u>\$ -</u>	<u>\$ 18,500</u>	<u>\$ 12,801</u>	<u>\$ -</u>	<u>\$ 345,727</u>

Additional Disclosures:

Other Allowances - The President is provided other spending allowances for discretionary expenses, which is reported on Schedule B, Business Meals and Hospitality.

Housing - The President 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 12 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. **Not applicable**

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 - Unaudited
For the Period July 1, 2013 to June 30, 2014

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			
7/23/13	7/24/13	8/30/13	Dickson, TN	Community College President's Retreat	\$ -	\$ 83	\$ 69	\$ -	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ 152	111001-73100
9/15/13	9/17/13	8/23/13 & 10/11/13	Cleveland, OH	Council for Resource Development (CRD) President's Academy	194	368	140	887 (1)	1,589	-	-	-	-	1,589	111001-73200
9/19/13	9/20/13	10/11/13	Clarksville, TN	TBR Quarterly Meeting at APSU	-	90	69	-	159	-	-	-	-	159	111001-73100
11/4/2013	11/5/2013	6/20/14	Nashville, TN	TBR CC Presidents Dinner 11/4/TBR CC President's	-	142	99	-	241	-	-	-	-	241	111001-73100
12/7/13	12/10/13	10/4/13 & 1/3/14	Atlanta, GA	SACSCOC Annual Meeting & SACJTC Luncheon 12/8	-	574	231	546 (2)	1,351	-	-	-	-	1,351	111001-73200
2/3/14	2/4/14	2/27/14	Nashville, TN	Evaluation w/Chancellor (2/3) & TBR Quarterly Board Meeting (2/4)	-	143	99	-	242	-	-	-	-	242	111001-73100
2/11/14	2/11/14	2/27/14	Nashville, TN	House Education Committee Meeting	-	-	-	10 (3)	10	-	-	-	-	10	111001-73100
3/12/14	3/12/14	4/11/14	Nashville, TN	Legislative Session with Leadership Oak Ridge	-	-	-	10 (4)	10	-	-	-	-	10	111001-73100
3/27/14	3/28/14	4/11/14	Nashville, TN	Completion Summit/TBR Quarterly Meeting in Nashville	-	143	-	-	143	-	-	-	-	143	111001-73100
6/3/14	6/3/14	6/27/14	Chattanooga, TN	TVC Community College Consortium Meeting	-	-	-	-	-	-	-	-	-	-	111001-73100
6/4/14	6/5/14	6/27/14 & 5/13/14	Chattanooga, TN	TVC Chattanooga Summit	-	111	69	268 (5)	449	-	-	-	-	449	111001-73100
Total Travel Expenses for the President					\$ 194.30	\$ 1,655.25	\$ 776.00	\$ 1,721.17	\$ 4,346.72	\$ -	\$ -	\$ -	\$ -	\$ 4,346.72	

Explanations for "Other" Column above:

- (1) \$887 = \$845 Registration Fee for President Whaley Fundraising Academy + \$42 airport parking
- (2) \$546 = Registration fee for SACS COC - \$450 + 3 days of valet parking at Hyatt Regency Atlanta @ \$32/day
- (3) \$10 = Parking for House Education Committee meeting in Nashville
- (4) \$10 = Parking
- (5) \$268.17 = \$250 registration fee + \$7.24 website registration fee + \$10.93 Parking at Chattanooga Marriott

Roane State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/10/13	7/29/13	Papa Joe's	Accolade Planning Committee	\$ -	\$ -	\$ -	\$ 80	\$ -	\$ 80	10	\$ 8.00	15-5400
7/22/13	7/29/13	Papa Joe's	Lunch with potential donor	-	-	-	36	-	36	3	\$ 12.00	15-5400
7/25/13	8/27/13	VISA - Chesapeake's Rest.	Lunch with potential new board members	-	-	-	86	-	86	4	\$ 21.39	15-5400
7/31/13	8/8/13	Papa Joe's	Accolade Planning Committee	-	-	-	132	-	132	10	\$ 13.20	15-5400
8/7/13	8/8/13	Papa Joe's	Accolade Planning Committee	-	-	-	160	-	160	10	\$ 16.00	15-5400
8/14/13	8/27/13	Papa Joe's	Accolade Planning Committee	-	-	-	75	-	75	10	\$ 7.50	15-5400
8/14/13	8/23/13	Papa Joe's Country Café	Lunch Meeting with Legislators & Tour of Campus/Exposition Center	88	-	-	-	-	88	8	\$ 11.00	111001-74981
8/21/13	8/27/13	Papa Joe's	Accolade Planning Committee	-	-	-	85	-	85	10	\$ 8.50	15-5400
8/28/13	8/29/13	Papa Joe's	Accolade Planning Committee	-	-	-	100	-	100	10	\$ 10.00	15-5400
9/13/13	10/8/13	VISA-Jakes Grill	Accolade Planning Committee	-	-	-	122	-	122	10	\$ 12.25	15-5400
9/14/13	8/29/13	VISA - Amazon	Accolade-Invitation Envelopes	-	-	-	54	-	54			15-5320
9/14/13	8/27/13	VISA - White Table	Accolade-Linens	-	-	-	756	-	756			15-5400
9/14/13	8/27/13	VISA - Vista Print	Accolade-Banner	-	-	-	60	-	60			15-5320
9/14/13	9/23/13	Rothchild Catering & Conference Center	Accolade-Catered Meal & Linens	-	-	-	1,020	-	1,020			15-5400
9/14/13	10/8/13	Rothchild Catering & Conference Center	Accolade-Catered Meal & Linens	-	-	-	3,422	-	3,422			15-5400
9/14/13	9/27/13	Rothchild Catering & Conference Center	Accolade-Catered Meal & Linens	-	-	2,000	-	-	2,000			400070-74503
9/14/13	10/8/13	VISA-Krogers	Accolade-Balloons to decorate	-	-	-	75	-	75			15-5515
9/14/13	10/8/13	VISA-Adkisson's Flowers	Accolade-Roses	-	-	-	55	-	55			15-5310
9/14/13	10/30/13	VISA-Walgreens	Accolade-Guest Photo Prints	-	-	-	7	-	7			15-5381
9/14/13	10/30/13	VISA-US Post Office	Accolade-Mailing photos	-	-	-	37	-	37			15-5330
9/14/13	10/30/13	VISA-Shutterfly	Accolade-Guest Photo Books	-	-	-	166	-	166			15-5381
9/14/13	10/8/13	VISA-White Table	Accolade-Balance for linens	-	-	-	195	-	195			15-5400
9/14/13	10/8/13	VISA-Shopwise 2000	Accolade-Frames for guest prints	-	-	-	116	-	116			15-5310
9/14/13	9/27/13	Rothchild Catering & Conference Center	Accolade-Catered Meal & Linens	-	-	2,500	-	-	2,500			400002-74503
									10,462	160	\$ 65.38	
10/1/13	10/11/13	Papa Joe's Country Café	Luncheon with Faculty Senate President and Support Staff President	33	-	-	-	-	33	3	\$ 11.00	111001-74981
11/4/13	11/7/13	Papa Joe's Country Café	Snack for Meeting Re: TN Achieves	-	-	-	16	-	16	4	\$ 4.00	15-5400
11/8/13	12/18/13	Pamela Woody	Hospitality Room Supplies for Meetings hosted by the President	77	-	-	-	-	77		N/A	111001-74503
12/3/13	12/13/13	Paradise Grill & Catering	Legislative Luncheon	540	-	-	-	-	540	30	\$ 18.00	111001-74981
12/16/13	12/16/13	Roane Alliance	Legislative Breakfast Sponsor	-	-	-	300	-	300	25	\$ 12.00	15-5504
1/22/14	2/4/14	Scarlett Catering	Cancellation fee-Cumberland Breakfast with the President	-	-	-	100	-	100	60	\$ 1.67	20-5400
2/5/14	2/20/14	Papa Joe's Country Café	Reception-Classroom Under the Sea	-	-	-	250	-	250	25	\$ 10.00	15-5400
2/5/14	2/4/14	Angie's Restaurant	Morgan Co. Breakfast with the President	-	-	-	398	-	398	40	\$ 9.95	20-5400
2/7/14	2/20/14	Classy Threads Catering	Campbell Co. Breakfast with the President	-	-	-	360	-	360	30	\$ 12.00	20-5400
2/18/14	3/7/14	Papa Joe's Country Café	Mexican Delegation Visit	18	-	-	-	-	18	15	\$ 1.20	111001-74981
2/19/14	2/28/14	Paradise Grill & Catering	Loudon Co. Breakfast with the President	-	-	-	368	-	368	30	\$ 12.27	20-5400

Roane State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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					
2/20/14	3/25/14	Teresa Braden	Bill Swain Award Reception	-	-	-	275	-	275	100	\$ 2.75	20-5400
2/20/14	2/4/14	Jeana Bradley	Death by Chocolate Supplies	-	-	-	24	-	24			20-5400
2/20/14	2/20/14	Cindy Whaley	Death by Chocolate Supplies	-	-	-	11	-	11			20-5400
2/20/14	2/20/14	Jeana Bradley	Death by Chocolate Supplies	-	-	-	78	-	78			20-5400
2/20/14	3/6/14	VISA Regions	Death by Chocolate Supplies	-	-	-	214	-	214			20-5400
2/20/14	4/9/14	VISA Regions	Death by Chocolate				75	-	75			20-5400
									402	400	\$ 1.00	
3/4/14	3/14/14	Papa Joe' Country Café	Meeting with Faculty Senate President and Support Staff President	33	-	-	-	-	33	100	\$ 0.33	111001-74981
3/7/14	4/1/14	Sam's Club	Scot Co. Breakfast with the President	-	-	-	203	-	203	50	\$ 4.07	20-5400
4/1/14	4/15/14	Papa Joe' Country Café	President's Award Interviews Hosted by the President	20	-	-	-	-	20	15	\$ 1.33	111001-74981
4/4/14	4/11/14	Pamela Woody	Hospitality Room Supplies for Meetings hosted by the President	58	-	-	-	-	58		N/A	111001-74503
4/7/14	4/6/14	Kroger	Risk Assessment & Advancement Committee Meeting	13	-	-	-	-	13	10	\$ 1.30	111001-74503
4/22/14	5/8/14	Scarlett Catering	Cumberland Co. Breakfast with the President	-	-	-	400	-	400	40	\$ 10.00	15-5504
4/25/14	2/4/14	Roane County Chamber	Awards Banquet	-	-	-	2,000	-	2,000	10	\$ 200.00	15-5400
4/30/14	5/28/14	VISA Regions	Lunch with Joe Johnson	-	-	-	78	-	78	3	\$ 25.89	15-5504
5/4/14	6/10/14	Kroger	Hospitality Room Supplies for Meetings hosted by the President	44	-	-	-	-	44		N/A	111001-74503
5/9/14	5/30/14	Papa Joe' Country Café	President's Reception for Alumni and Presidents' Special Guests	420	-	-	-	-	420	35	\$ 12.00	111001-74981
5/10/14	5/30/14	Papa Joe' Country Café	President's Reception for Alumni and Presidents' Special Guests	190	-	-	-	-	190	20	\$ 9.50	111001-74981
5/19/14	6/27/14	Papa Joe' Country Café	Extended President's Cabinet meeting	80	-	-	-	-	80	8	\$ 10.00	111001-74981
6/2/14	8/1/14	Whitestone Country Inn	President's Cabinet retreat (conference facility usage/lunch/service charge)	384	-	-	-	-	384	11	\$ 34.92	111001-74981
6/18/2014	6/27/2014	Papa Joe' Country Café	Drive to 55 Initiative and TN Promise	121	-	-	-	-	121	11	\$ 11.00	111001-74981
6/20/14	6/30/14	Kroger	Water for student/athlete funeral service held in RSCC gym and for Hospitality Room Supplies for Meetings hosted by the President	12	-	-	-	-	12		N/A	111001-74503
		Chris Whaley	Entertainment Allowance - July 1, 2013 - June 30, 2014	-	-	4,000	-	-	4,000			300054-74980
Total Business Meals and Hospitality Expenses for the President				<u>\$ 2,131</u>	<u>\$ -</u>	<u>\$ 8,500</u>	<u>\$ 11,988</u>	<u>\$ -</u>	<u>\$ 22,618</u>			

Roane State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/19/13	Southern Association of Community, Junior, and Technical Colleges	SACJTC Membership Dues	\$ 100	\$ -	\$ -	\$ -	\$ -	100	111001-74481
7/23/13	Roane County Chamber of Commerce	Founding Partner Membership Fee in Education Matters! in conjunction with Roane Alliance	-	-	5,000	-	-	5,000	530001-74481
8/9/13	Carbon Fiber Consortium; c/o Innovation Valley, Inc.	Membership Fee in the Oak Ridge Carbon Fiber Consortium	-	-	5,000	-	-	5,000	700100-74481
8/20/13	Scott County Chamber of Commerce	President's membership fee for participation in Leadership Scott County	250	-	-	-	-	250	111001-74481
12/7/13	VISA-Dollar Tree	Gift bags for speakers' gifts (Dr. Whaley one year anniversary celebration sponsored by ETEC)	-	-	-	4	-	4	15-5310
12/7/13	VISA-Books a Million	2 Books for speakers at Dr. Whaley's one year anniversary celebration	-	-	-	59	-	59	15-5310
3/4/14	Lenoir City Committee of 100	Membership for Dr. Whaley in Lenoir City Committee of 100	125	-	-	-	-	125	111001-74481
3/4/14	American Association of Community Colleges	President's Academy Fee	50	-	-	-	-	50	111001-74481
3/25/14	Oak Ridge Rotary	Dragon Boat Race Entry Fee	-	-	-	750	-	750	15-4503
4/8/14	Leadership Oak Ridge	Membership for Dr. Whaley Leadership Oak Ridge	1,200	-	-	-	-	1,200	111001-74481
4/18/14	Tennessee Department of Revenue	Professional Privilege Tax for Dr. Whaley Law License	400	-	-	-	-	400	111001-74980
4/22/14	East Tennessee Economic Council	Dr. Whaley's membership for ETEC participation	750	-	-	-	-	750	111001-74481
Total Other Operating Expenses for the President			<u>\$ 2,875</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 813</u>	<u>\$ -</u>	<u>\$ 13,688</u>	

Internal Audit Report



Southwest Tennessee Community College Audit of President's Expenses For the Period July 1, 2013 - June 30, 2014

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

**Southwest Tennessee Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2013 – June 30, 2014**

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



1480 Nashville Pike ♦ Gallatin, TN 37066-3188
615-452-8600 ♦ 615-741-3215 ♦ 1-888-335-VSCC (8722)
www.volstate.edu

October 28, 2014

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

Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Southwest Tennessee Community College for the fiscal year July 1, 2013 to June 30, 2014, as required by Tennessee Code Annotated, Title 49, Chapter 7. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the President regardless of the funding source.

The audit revealed no significant statutory or policy violations, material omissions from the expense reports, or deficiencies in internal controls, except as noted in the observations regarding additional disclosures of travel, business meal, and hospitality expenses.

I appreciate the courtesy and cooperation of Southwest Tennessee Community College personnel during the review. Please contact me at should you have any questions regarding this audit.

Sincerely,

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

Nancy Batson
Volunteer State Community College

CC: Dr. Nathan Essex, President, Southwest Tennessee Community College
Mr. Ron Parr, Vice President for Finance and Administrative Services, Southwest Tennessee Community College
Ms. Charlotte Johnson, Director of Internal Audit, Southwest Tennessee Community College

**Southwest Tennessee Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2013 – June 30, 2014**

Table of Contents

Audit Report

Exhibit A – Summary of the President's Expenses

Exhibit B – Schedule of Travel Expenses for the President

Exhibit C - Schedule of Business Meals and Hospitality Expenses for the President

Southwest Tennessee Community College
Audit of President's Expenses
For the Fiscal Year July 1, 2013 – June 30, 2014

President	Dr. Nathan Essex	Internal Auditor	Nancy Batson Volunteer State Community College
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Objectives

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 July 1, 2013 to June 30, 2014; to determine compliance with state statutes and Tennessee Board of Regents and institutional policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the President regardless of the funding source.

Scope

The audit included all accounts under the direct budgetary control of the President, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the *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.

Analysis

The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the President, and (2) salary and benefits and any other operating expenses for the President's office during the fiscal year ended June 30, 2014:

	Institutional	Foundation	External	Total
President:				
Salary and Benefits	\$274,231.50			\$274,231.50
Travel (Exhibit B)	5,753.18			\$5,753.18
Business Meals & Hospitality (Exhibit C)	1,856.67			\$1,856.67
Other Expenses	0.00			\$0.00
Discretionary Allowance	4,008.00			\$4,008.00
Housing Allowance	10,800.00			\$10,800.00
Other Allowances	1,888.56			\$1,888.56
President's Office:				
Salary and Benefits	125,150.99			\$125,150.99
Travel	13.16			\$13.16
Business Meals & Hospitality	0.00			\$0.00
Other Expenses	2,435.29	\$500.00		\$2,935.29
Total Expenses	\$426,137.35	\$500.00	\$0.00	\$426,637.35

Additional Disclosures:

Discretionary Allowance - 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.

Other Allowances - The President was provided a spending allowance for cell phone usage in the amount of \$1,888.56, which was paid as taxable income. Additionally, the College pays for a cell phone that is mounted in the President's vehicle.

Vehicle - The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2013 was \$29,788.00. Vehicle maintenance and operating costs were recorded in the motor pool account

and were not allocated to the President's account. Any personal use value of the vehicle is reported to the President as taxable income.

The following schedules are included in this report:

- Exhibit A presents the President's expense summary.
- Exhibit B presents the President's travel expenses.
- Exhibit C presents the President's business meal and hospitality expenses.

Observations and Recommendations

- 1. Business meal and hospitality expenses were not identified on the expense schedules.** Expenses totaling \$1,856.67 were incurred for the following events:

- Senior Staff Retreats
- Chat with Staff forums
- Breakfast meeting with Hatiloo Theatre
- Luncheon meeting with Methodist Hospital
- Luncheon meetings with Chickasaw Council of Boy Scouts of America
- Bartlett Chamber of Commerce luncheons

These expenses were included in the total expense amount, but they were not included on the Business Meal and Hospitality Expenses schedule.

Recommendation: Management should ensure all business meal and hospitality expenses are properly identified on the expense schedules.

Management's Comment: We concur. The College will implement procedures to ensure all business meals and hospitality expenses are properly identified on the expense schedules.

- 2. Expenses for travel to Southern Association of Colleges and Schools Commission on Colleges (SACS COC) annual meeting were not included on the expense schedules.** Expenses totaling \$1,875.21 were incurred for travel to Atlanta, Georgia, for the SACs COC annual meeting. Although these costs were not paid from the President's Office account, they were on behalf of the President and should be included on the expense schedules.

Recommendation: Management should ensure all travel expenses are included on the expense schedules.

Management's Comment: We concur. The College will implement procedures to ensure all travel expenses are included on appropriate schedules.

- 3. Supply purchases from Staples were charged to the President's Office account in error.** Purchases from Staples totaling \$4,911.40 were charged to the President's Office; however, the amount of charged applicable to the President's Office was \$330.68. The \$4,580.72 charged in error belonged to various departmental accounts.

Recommendation: Management should ensure purchases are charged to the proper accounts.

Management's Comment: We concur. The College discovered an error in the Staples's billing system which allowed expenses to be charged to incorrect accounts. We received a report from Staples and are in the process of ensuring that the correct index is assigned to the applicable end user.

- 4. A travel expense was overpaid \$66.00.** A travel claim processed in August 2013 included one day of per diem allowance in error. The President has reimbursed the College for the overpayment.

- 5. Two allocations for use of the College motor pool automobiles were inadvertently omitted from the expense schedules.** The allocations for August 2013 and February 2014 totaling \$462.95 have been added to the expense schedules.

Conclusion

The objectives of the audit of the expenses of the Office of the President for Southwest Tennessee Community College for the fiscal year July 1, 2013 through June 30, 2014 were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports, or deficiencies in internal controls. The supplemental schedules included with this report fairly represent the expenses of the President's office.

Restriction on Use of Report

This report is intended solely for the internal use of the Tennessee Board of Regents and Southwest Tennessee Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR Office of System-wide Internal Audit and Southwest Tennessee Community College Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.

**Southwest Tennessee Community College
Summary of the President's Expenses
For the Period July 1, 2013 to June 30, 2014**

	Supplemental	President's Budgetary Accounts		Other Accounts		External	
	Schedule	Institutional	Foundation	Institutional	Foundation	Sources	Total
President							
Salary and Benefits		\$ 274,231.50					\$ 274,231.50
Travel	Exhibit B	3,415.02		\$ 2,338.16			5,753.18
Business Meal and Hospitality	Exhibit C	1,856.67					1,856.67
Other Expenses							
Discretionary Allowance		4,008.00					4,008.00
Housing Allowance		10,800.00					10,800.00
Other Allowance		1,888.56					1,888.56
		<u>\$ 296,199.75</u>		<u>\$ 2,338.16</u>			<u>\$ 298,537.91</u>
President's Office							
Salary and Benefits		\$ 125,150.99					\$ 125,150.99
Travel		13.16					13.16
Business Meal and Hospitality							
Other Expenses		2,435.29	\$ 500.00				2,935.29
		<u>\$ 127,599.44</u>	<u>\$ 500.00</u>				<u>\$ 128,099.44</u>
Total Expenses		<u>\$ 423,799.19</u>	<u>\$ 500.00</u>	<u>\$ 2,338.16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 426,637.35</u>

**Southwest Tennessee Community College
Schedule of Travel Expenses for the President
For the Period July 1, 2013 to June 30, 2014**

Purpose	Location	Departure Date	Return Date	Date Paid	Expense Amount				Expense Total
					Transportation	Lodging	Meals and Incidentals	Other	
Brookings Auto Strategy Briefing; Orpheum Parking	Memphis, Tennessee	07/11/13	07/11/13	07/19/13				\$ 10.00	\$ 10.00
Tennessee Community Colleges Presidents Retreat	Dickson, Tennessee	07/23/13	07/24/13	07/30/13		\$ 90.29	\$ 69.00		\$ 159.29
TBR Presidents Meeting	Nashville, Tennessee	08/18/13	08/20/13	08/21/13		125.82	165.00		\$ 290.82
Drive to 55-Mission: Workforce Ready Meeting	Nashville, Tennessee	09/03/13	09/04/13	09/05/13		125.82	99.00		\$ 224.82
TBR Quarterly Meeting	Clarksville, Tennessee	09/19/13	09/20/13	09/23/13		90.46	69.00		\$ 159.46
Motor Pool Expenses for August 2013					\$ 247.69				\$ 247.69
Motor Pool Expenses for September 2013					26.32				\$ 26.32
Motor Pool Expenses for October 2013					143.82				\$ 143.82
SACS COC 2013 Annual Meeting	Atlanta, Georgia	12/08/13	12/10/13	12/13/13	782.41	382.80	140.00	570.00	\$ 1,875.21
Motor Pool Expenses for December 2013					273.54				\$ 273.54

**Southwest Tennessee Community College
Schedule of Travel Expenses for the President
For the Period July 1, 2013 to June 30, 2014**

Purpose	Expense Source					Organization and Account Code	
	President's Budgetary Accounts		Other Accounts		External Sources		Expense Total
	Institutional	Foundation	Institutional	Foundation			
Brookings Auto Strategy Briefing; Orpheum Parking	\$	10.00				\$ 10.00	10000 - 73100
Tennessee Community Colleges Presidents Retreat		159.29				\$ 159.29	10000 - 73100
TBR Presidents Meeting		290.82				\$ 290.82	10000 - 73100
Drive to 55-Mission: Workforce Ready Meeting		224.82				\$ 224.82	10000 - 73100
TBR Quarterly Meeting		159.46				\$ 159.46	10000 - 73100
Motor Pool Expenses for August 2013			\$	247.69		\$ 247.69	33661 - 73920
Motor Pool Expenses for September 2013		26.32				\$ 26.32	10000 - 73920
Motor Pool Expenses for October 2013		143.82				\$ 143.82	10000 - 73920
SACS COC 2013 Annual Meeting				1,875.21		\$ 1,875.21	25500 - 73400
Motor Pool Expenses for December 2013		273.54				\$ 273.54	10000 - 73920

**Southwest Tennessee Community College
Schedule of Travel Expenses for the President
For the Period July 1, 2013 to June 30, 2014**

Purpose	Location	Departure Date	Return Date	Date Paid	Expense Amount				Expense Total
					Transportation	Lodging	Meals and Incidentals	Other	
Motor Pool Expenses for January 2014					\$ 21.62				\$ 21.62
TBR Presidents Meeting	Nashville, Tennessee	02/03/14	02/04/14	02/07/14		\$ 149.96	\$ 99.00		\$ 248.96
Motor Pool Expenses for February 2014					215.26				\$ 215.26
Motor Pool Expenses for March 2014					367.07				\$ 367.07
Tennessee College Completion Summit and TBR Quarterly Board Meeting	Nashville, Tennessee					440.64	165.00		\$ 605.64
TBR Presidents Meeting	Nashville, Tennessee					143.11	99.00		\$ 242.11
Motor Pool Expenses for April 2014					334.17				\$ 334.17
Motor Pool Expenses for May 2014					275.42				\$ 275.42
Motor Pool Expenses for June 2014					31.96				\$ 31.96
Total Travel Expenses					\$ 2,719.28	\$ 1,548.90	\$ 905.00	\$ 580.00	\$ 5,753.18

**Southwest Tennessee Community College
Schedule of Travel Expenses for the President
For the Period July 1, 2013 to June 30, 2014**

Purpose	Expense Source						Organization and Account Code						
	President's Budgetary Accounts		Other Accounts		External Sources	Expense Total							
	Institutional	Foundation	Institutional	Foundation									
Motor Pool Expenses for January 2014	\$	21.62					\$	21.62	10000 - 73920				
TBR Presidents Meeting		248.96					\$	248.96	10000 - 73100				
Motor Pool Expenses for February 2014				\$	215.26		\$	215.26	33661 - 73920				
Motor Pool Expenses for March 2014		367.07					\$	367.07					
Tennessee College Completion Summit and TBR Quarterly Board Meeting		605.64					\$	605.64					
TBR Presidents Meeting		242.11					\$	242.11					
Motor Pool Expenses for April 2014		334.17					\$	334.17					
Motor Pool Expenses for May 2014		275.42					\$	275.42					
Motor Pool Expenses for June 2014		31.96					\$	31.96					
Total Travel Expenses	\$	3,415.02	\$	-	\$	2,338.16	\$	-	\$	-	\$	5,753.18	

Southwest Tennessee Community College
Schedule of Business Meal and Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

Event Date	Description of Event	Payee	Date Paid	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	Cost Per Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
10/04/13	Senior Staff Retreat	Dr. Nathan Essex	10/08/13	\$	54.95				\$ 54.95			10000-74986
		The Taste of Southwest	10/30/13		63.60				63.60			10000-74490
									<u>\$ 118.55</u>	8	\$ 14.82	
10/17/13	Breakfast meeting with Hattiloo Theatre	The Taste of Southwest	10/30/13	\$	46.00				\$ 46.00	4	\$ 11.50	10000-74490
10/30/13	Chat with Staff at Macon Cove Campus	The Taste of Southwest	11/13/13	\$	596.25				\$ 596.25	75	\$ 7.95	10000-74490
10/31/13	Chat with Staff at Union Campus	The Taste of Southwest	11/13/13	\$	596.25				\$ 596.25	75	\$ 7.95	10000-74490
03/18/14	Luncheon meeting with Methodist Hospital	Dr. Nathan Essex	03/20/14	\$	52.00				\$ 52.00	3	\$ 17.33	10000-74986
04/08/14	Bartlett Chamber of Commerce Luncheon	Bartlett Area Chamber of Commerce	04/03/14	\$	20.00				\$ 20.00	1	\$ 20.00	1000-74986
04/22/14	Luncheon meeting with Chickasaw Council of Boys Scouts of America	Kroger	05/15/14	\$	83.76				\$ 83.76			10000-74525
		Sam's Club Direct	05/20/14	\$	66.74				66.74			10000-74986
									<u>\$ 150.50</u>	8	\$ 18.81	

Southwest Tennessee Community College
Schedule of Business Meal and Hospitality Expenses for the President
For the Period July 1, 2013 to June 30, 2014

Event Date	Description of Event	Payee	Date Paid	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	Cost Per Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
05/22/14	Senior Staff Retreat	McAlister's Deli	05/20/14	\$ 176.75					\$ 176.75	8	\$ 22.09	10000-74986
05/27/14	Luncheon meeting with Chickasaw Council of Boy Scouts of America	Dr. Nathan Essex	05/29/14	\$ 80.37					\$ 80.37	6	\$ 13.40	10000-74986
06/10/14	Bartlett Chamber of Commerce Luncheon	Bartlett Area Chamber of Commerce	06/09/14	\$ 20.00					\$ 20.00	1	\$ 20.00	10000-74986
Total Business Meal and Hospitality Expense				<u>\$ 1,856.67</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,856.67</u>			

Volunteer State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2013 to June 30, 2014

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 247,101	\$ -	\$ -	\$ -	\$ -	\$ 247,101
Travel	A	5,289	707	87	-	-	6,083
Business Meals and Hospitality	B	2,568	64	1,046	2,588	-	6,265
Other Expenses	C	-	1,145	14,253	2,896	-	18,294
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
		254,958	1,916	15,386	5,484	-	277,743
President's Office:							
Salary and Benefits (1 FTE)		124,465	-	-	-	-	124,465
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		7,667	-	-	-	-	7,667
		132,132	-	-	-	-	132,132
Total Expenses		\$ 387,089	\$ 1,916	\$ 15,386	\$ 5,484	\$ -	\$ 409,875

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 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, 2013 to June 30, 2014

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			
6/25/13	6/26/13	9/5/13	Hendersonville Tennessee	Lodging for Visitor to give Presentation on the Middle College	\$ -	\$ 81	\$ -	\$ -	\$ 81	\$ -	\$ -	\$ -	\$ -	\$ 81	102075-73500
11/11/13	11/11/13	9/12/13	Nashville Tennessee	Global South Summit 2013	-	-	-	75	\$ 75	-	-	-	-	75	102075-73110
10/23/13	10/25/13	10/31/13	Hendersonville Tennessee	Travel Expenses Guest Presenter One Book - One Community Event Held on Campus October 24, 2013	418	-	115	-	-	533	-	-	-	533	101001-73210
10/23/13	10/25/13	12/12/13	Hendersonville Tennessee	Lodging Expenses for Guest Presenter One Book - One Community Event held on Campus 10-24-13	-	174	-	-	-	174	-	-	-	174	101001-73210
12/7/13	12/10/13	10/22/13	Atlanta GA	SACS-COC Annual Meeting	-	-	-	555	\$ 555	-	-	-	-	555	102075-73210
12/7/13	12/10/13	12/20/13	Atlanta GA	SACS-COC Annual Meeting	-	574	150	96	\$ 820	-	-	-	-	820	102075-73210
3/26/14	3/26/14	2/6/14	Nashville, Tennessee	Tennessee College Association Annual Meeting	-	-	-	100	\$ 100	-	-	-	-	100	102075-73110
4/4/14	4/9/14	4/24/14	Washington DC	American Association of Community Colleges Annual Convention	761	1,552	391	915	\$ 3,618	-	-	-	-	3,618	102075-73210
4/29/14	4/29/14	05-31-14 MI000114	Gallatin, Tn	To Map Route for Cycling Event Per President	40	-	-	-	\$ 40	-	-	-	-	40	102075-73110
5/9/14	5/10/14	6/26/14	Gallatin, Tn	Hotel Accomdations for Commencement Speaker	-	87	-	-	\$ -	-	87	-	-	87	202600-73110
Total Travel Expenses for the President					\$ 1,219	\$ 2,468	\$ 656	\$ 1,741	\$ 5,289	\$ 707	\$ 87	\$ -	\$ -	\$ 6,083	

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					
7/8/13	8/20/13	Gallatin Chamber of Commerce	Chamber Luncheon	-	-	-	15	-	15	1	\$ 15.00	
7/15/13	10/18/13	Paul Fields First Choice Foods	Going Away Event for VP of Academic Affairs	169	-	-	-	-	169	75	\$ 2.25	101001-74482
7/17/13	10/18/13	Paul Fields First Choice Foods	Campus Forum	180	-	-	-	-	180	120	\$ 1.50	102225-74510
7/18/13	6/27/13	Four Lake Authority	Annual Meeting And Luncheon	15	-	-	-	-	15	1	\$ 15.00	102225-74510
7/30/13	9/12/13	Epic Hospitality Group LLC	Annual Trustee Reception: President and spouse	-	-	-	30	-	30	1	\$ 15.00	102075-74510
8/1/13	8/22/13	Robertson County Chamber of Commerce	Chamber Luncheon	-	-	-	10	-	10	1	\$ 10.00	101001-74511
8/5/13	10/18/13	Paul Fields First Choice Foods	Priotization Webinar for President's Cabinet	15	-	-	-	-	15	10	\$ 1.50	101001-74481
8/7/13	10/24/13	Paul Fields First Choice Foods	Community Reception Hosted by College for Disbursement of Checks Donated by Summer Foundation to Foundation	-	-	-	3	-	3	1	\$ 2.50	102225-74510
8/12/13	9/18/13	Gallatin Chamber of Commerce	Chamber Luncheon	-	-	-	15	-	15	1	\$ 15.00	101001-74511
8/15/13	8/29/13	Epic Hospitality Group LLC	Capital Campaign Community Kick Off	-	-	-	27	-	27	1	\$ 27.21	101001-74482
8/20/13	9/17/13	Painturos	2013 Soiree Meeting (Foundation Fund Raiser) planning meeting that included President's spouse	-	-	-	5	-	5	1	\$ 5.00	101001-74471
8/21/13	8/20/13	Mt Juliet Chamber Of Commerce	Chamber Luncheon	-	-	-	15	-	15	1	\$ 15.00	101001-74510
8/22/13	10/24/13	Paul Fields First Choice Foods	Trustee Meeting and Orientation Luncheon	-	-	-	16	-	16	1	\$ 15.50	101001-74482
9/4/13	9/12/13	White House Chamber of Commerce	Chamber Luncheon	-	-	-	12	-	12	1	\$ 12.00	101001-74511
9/6/13	10-18-103	Paul Fields First Choice Foods	Bicycle Fundraiser Event Planning Committee Meeting	12	-	-	-	-	12	8	\$ 1.50	101001-74482
9/9/13	10/23/13	Gallatin Chamber of Commerce	Chamber Luncheon	-	-	-	15	-	15	1	\$ 15.00	102225-74510
9/11/13	9/19/13	Donelson-Hermitage Chamber of Commerce	Chamber Luncheon	-	-	-	22	-	22	1	\$ 22.00	101001-74482
9/19/13	10/24/13	Paul Fields First Choice Foods	Coffee with the President	-	-	88	-	-	88	50	\$ 1.75	101001-74482
9/25/13	10/10/13	Lebanon Wilson County Chamber of Commerce	Chamber Luncheon	-	-	-	15	-	15	1	\$ 15.00	125001-74510
9/26/13	10/24/13	Paul Fields First Choice Foods	International Capital Campaign Celebration	-	-	-	1	-	1	1	\$ 1.15	101001-74482
9/27/13	10/24/13	Paul Fields First Choice Foods	Breakfast	-	-	-	5	-	5	1	\$ 4.75	101001-74511
10/1/13	10/31/13	Paul Fields First Choice Foods	Governor's Visit to Bring Check for Specific IT Purchase	185	-	-	-	-	185	100	\$ 1.85	101001-74511
10/3/13	10/18/13	Epic Hospitality Group LLC	Annual Dinner for Donors	-	-	-	57	-	57	2	\$ 28.49	102225-74510
10/9/13	12/12/13	Paul Fields First Choice Foods	Cmpaus Forum	180	-	-	-	-	180	120	\$ 1.50	240001-75411
10/17/13	12/12/13	Paul Fields First Choice Foods	Lunch with Potential Donor	100	-	-	-	-	100	5	\$ 20.00	102225-74510
10/17/13	12/5/13	Paul Fields First Choice Foods	Coffee with the President	-	-	53	-	-	53	50	\$ 1.05	102225-74510
10/18/13	12/5/13	Paul Fields First Choice Foods	North Central P-16 Council Meeting	-	-	259	-	-	259	37	\$ 7.00	125001-74510
10/24/13	12/12/13	Paul Fields First Choice Foods	Lunch for Guest Speaker One Book - One Community	-	64	-	-	-	64	8	\$ 8.00	110001-74510
10/24/13	12/19/13	Paul Fields First Choice Foods	Trustee Board Meeting	-	-	-	6	-	6	1	\$ 6.25	101001-74510
10/31/13	11/26/13	Carol Ledford DBA Talk of the Town Catering	Luncheon for Livingston Advisory Board	435	-	-	-	-	435	30	\$ 14.50	101001-74511
11/12/13	12/12/13	Paul Fields First Choice Foods	TnAchieves Mentor Meeting	182	-	-	-	-	182	28	\$ 6.50	102225-74510
11/14/13	12/5/13	Paul Fields First Choice Foods	Coffee with the President	-	-	53	-	-	53	50	\$ 1.05	102225-74510
11/15/13	12/19/13	Paul Fields First Choice Foods	Breakfast Meeting with Humanities Bldg Donors	-	-	-	5	-	5	1	\$	

Volunteer State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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					
1/8/14	1/30/14	White House Chamber of Commerce	Chamber Luncheon	-	-	-	12	-	12	1	\$ 12.00	101001-74482
1/10/14	5/15/14	Paul Fields First Choice Foods	Bicycle Event Meeting	16	-	-	-	-	16	8	\$ 2.00	102225-74510
1/17/14	5/15/14	Paul Fields First Choice Foods	Luncheon for P-16 Members and Guest Speaker	-	-	290	-	-	290	40	\$ 7.25	107000-74510
1/30/14	3/18/14	Lebanon Wilson County Chamber of Commerce	Annual Membership & Awards Banquet	-	-	-	45	-	45	1	\$ 45.00	101001-74482
2/7/14	5/15/14	Paul Fields First Choice Foods	Bicycle Event Meetings	40	-	-	-	-	40	10	\$ 4.00	102225-74510
2/21/14	3/18/14	White House Chamber of Commerce	Annual Chamber Banquet	-	-	-	30	-	30	1	\$ 30.00	101001-74482
2/27/14	5/23/14	Paul Fields First Choice Foods	Quarterly Trustee Breakfast	-	-	-	7	-	7	1	\$ 6.50	101001-74511
3/4/14	4/17/14	Hendersonville Chamber Of Commerce	Chamber Luncheon	-	-	-	18	-	18	1	\$ 18.00	101001-74482
3/21/14	5/23/14	Paul Fields First Choice Foods	Capital Campaign Breakfast with Rotary President's	-	-	-	5	-	5	1	\$ 4.75	101001-74511
3/28/14	5/23/14	Paul Fields First Choice Foods	Alumni Breakfast	-	-	-	3	-	3	1	\$ 2.50	101001-74511
4/3/14	5/29/14	Paul Fields First Choice Foods	Bicycle Event Planning Meeting	20	-	-	-	-	20	10	\$ 2.00	102225-74510
4/4/14	5/29/14	Paul Fields First Choice Foods	Luncheon P-16 Council and Speakers	-	-	304	-	-	304	42	\$ 7.24	107000-74510
4/15/14	5/16/14	Longhorn	Capital Campaign Luncheon	-	-	-	10	-	10	1	\$ 9.58	101001-74471
4/17/14	5/22/14	Paul Fields First Choice Foods	Refreshments for Spring Forum	192	-	-	-	-	192	120	\$ 1.60	102225-74510
5/3/14	5/1/14	Elanor Cartwright Db a Eleanor Catering	Volstate Bike Tour	-	-	-	1,050	-	1,050	150	\$ 7.00	101001-74510
5/6/14	6/16/14	Hendersonville Chamber Of Commerce	Chamber Luncheon	-	-	-	18	-	18	1	\$ 18.00	101001-74482
5/6/14	5/22/14	Paul Fields First Choice Foods	Refreshments for Election Poll Workers	50	-	-	-	-	50	10	\$ 5.00	102225-74510
5/13/14	6/19/14	Paul Fields First Choice Foods	Donor Luncheon	-	-	-	14	-	14	1	\$ 14.00	101001-74511
6/3/14	6/30/14	Hendersonville Chamber Of Commerce	Chamber Luncheon	-	-	-	18	-	18	1	\$ 18.00	101001-74482
6/4/14	6/26/14	Paul Fields First Choice Foods	FSEP Board of Directors Lunch meeting Rochelle Center	308	-	-	-	-	308	22	\$ 14.00	102225-74510
6/9/14	6/30/14	Gallatin Chamber of Commerce	Chamber Luncheon	-	-	-	15	-	15	1	\$ 15.00	101001-74482
6/12/14	7/10/14	Paul Fields First Choice Foods	Breakfast Meeting with Potential Donors	-	-	-	5	-	5	1	\$ 5.20	101001-74511
6/13/14	7/10/14	Paul Fields First Choice Foods	Breakfast for Bicycle Committee Meeting	140	-	-	-	-	140	20	\$ 7.00	102075-74510
6/24/14	7/17/14	Paul Fields First Choice Foods	Retirement Reception for the President's Administrative Assistant	-	-	-	788	-	788	150	\$ 5.25	101001-74510
6/26/14	7/10/14	Paul Fields First Choice Foods	Tennessee Promise Meeting	165	-	-	-	-	165	22	\$ 7.50	102225-74510
	12/19/13	Paul Fields First Choice Foods	Donor Luncheon	-	-	-	9	-	9	1	\$ 9.25	240001-74511
Total Business Meals and Hospitality Expenses for the President				\$ 2,568	\$ 64	\$ 1,046	\$ 2,588	\$ -	\$ 6,265			

Volunteer State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	
			Institutional	Foundation	Institutional	Foundation			
7/3/13	Hendersonville Chamber of Commerce	Dues Renewal July 01 2013 thru June, 30, 2014	\$	\$	\$ 510	\$	\$	\$ 510	
7/18/13	Aaron Frazee	Design Work Humanities Invite and envelope for Cycling Logo and Book Logo	-	-	-	-	-	-	
8/8/13	State Of Tennessee	Blind Tag for Presidents Car	-	-	1,350	-	-	1,350	
8/15/13	Lynn Moore	Larry Gatlin Concert Radio Spots	-	-	553	-	-	553	
8/15/13	ASAP Printing	Ballad of Frankie Silver Readers Guide- Ballad of Frankie Silver Bookmarks	-	-	553	-	-	553	
8/22/13	Rotary Club of Hendersonville	Quarterly Rotary Dues	-	-	-	150	-	150	
9/12/13	Leadership Sumner	Fees for Assistant VP of Academic Affairs for Sumner Program	-	-	500	-	-	500	
9/19/13	Marion L Ward Jr	Hand Painted Oil Portrait of Dr. Ramer	-	-	3,750	-	-	3,750	
10/24/13	Sharyn McCrumb	Guest Lecturer for One Book - One Community Event 10-24-13	-	700	2,300	-	-	3,000	
10/24/13	Rotary Club of Hendersonville	Quarterly Dues for President	-	-	-	150	-	150	
10/31/13	Lynn Moore DBA Moore Media	Larry Gatlin Concert Radio Spots	-	-	1,180	-	-	1,180	
10/31/13	Tennessee College Association	Institutional Membership	-	-	75	-	-	75	
12/12/13	Pellissippi State Community College	VSCC's Institutional Responsibility for the Cost Annual All-TN Academic Team Luncheon 02-04-14	-	-	587	-	-	587	
12/12/13	WHET	Institutional Membership	-	-	200	-	-	200	
12/31/13	United States Postal Service	Postage	-	95	-	-	-	95	
1/16/14	Courier Printing	Christmas Cards and Envelopes	-	350	-	-	-	350	
1/30/14	Rotary Club of Hendersonville	Quarterly Dues for President	-	-	-	150	-	150	
4/10/14	League for Innovation	League Alliance Membership	-	-	1,035	-	-	1,035	
4/17/14	Road ID	Shipping Cost for Bibs for Bicycle Event	-	-	-	7	-	7	
4/24/14	Rotary Club of Hendersonville	Rotary Dues	-	-	-	185	-	185	
5/8/14	Karen Mitchell	Cycling Classic Route Numbers	-	-	-	60	-	60	
5/8/14	Aaron Frazee	Presidential Stationary Package	-	-	250	-	-	250	
5/22/14	Cindy Stone	Cycling Flyers and Posters	-	-	636	-	-	636	
5/22/14	Tennessee Department of Revenue	Tag for Presidetal Car	-	-	4	-	-	4	
6/16/14	Walgreens	Cycling Classic	-	-	-	41	-	41	
6/16/14	Publix	Cycling Classic	-	-	-	249	-	249	
6/16/14	Dunkin Donuts	Cycling Classic	-	-	-	137	-	137	
6/16/14	Publix	Cycling Classic	-	-	-	17	-	17	
6/16/14	Concept One	Cycling Classic	-	-	-	576	-	576	
6/26/14	Richard Andrews, DbA Andrews Business Services	Table Banner for Coffee with the Prez	-	-	192	-	-	192	
6/19/14	Courier Printing	Cycling Classic	-	-	-	299	-	299	
6/27/14	Gotta Go Portable Service LLC	Port a Potty for Volstate Cycling Classic Rest Stops	-	-	-	300	-	300	
7/17/14	Marion L Ward Jr	Picture and Frame for Retirement of President's Administrative Assistant	-	-	-	575	-	575	
7/17/14	Marion L Ward Jr	Picture and Frame for Retirement of President's Administrative Assistant	-	-	575	-	-	575	
Total Other Operating Expenses for the President			\$	-	\$ 1,145	\$ 14,253	\$ 2,896	\$ -	\$ 18,294

Walters State Community College
Summary of the President's Expenses - Unaudited
For the Period July 1, 2013 to June 30, 2014

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
President:							
Salary and Benefits		\$ 232,112	\$ -	\$ -	\$ -	\$ -	\$ 232,112
Travel	A	6,722	-	-	-	-	6,722
Business Meals and Hospitality	B	1,691	-	-	550	-	2,241
Other Expenses	C	-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		-	-	-	-	-	-
		<u>255,325</u>	<u>-</u>	<u>-</u>	<u>550</u>	<u>-</u>	<u>255,875</u>
President's Office:							
Salary and Benefits (1.821 FTE)		132,093	-	-	-	-	132,093
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		14,128	-	-	10,200	-	24,328
		<u>146,221</u>	<u>-</u>	<u>-</u>	<u>10,200</u>	<u>-</u>	<u>156,421</u>
Total Expenses		<u>\$ 401,546</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,750</u>	<u>\$ -</u>	<u>\$ 412,296</u>

Additional Disclosures:

Other Allowances - The President is provided no 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.

Athletic Tickets - The President is not provided athletic tickets.

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.

Walters State Community College
Schedule A - Travel Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

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			
7/23/13	7/24/13	8/7/13	Dickson, TN	Community College President's Retreat	\$ -	\$ 90	\$ 69	\$ -	\$ 159	\$ -	\$ -	\$ -	\$ -	\$ 159	11000 - 73110
9/18/13	9/20/13	9/25/13	Clarksville, TN	TBR Quarterly Board Meeting At Austin Peay	-	181	58	20	259	-	-	-	-	259	11000 - 73110
10/2/13	10/4/13	10/10/13	Nashville, TN	60th Annual Governor's Conference	-	252	138	266	656	-	-	-	-	656	11000 - 73110
10/25/13	10/26/13	11/1/13	Wythville, VA	Region 10 Volleyball Tournament in support of the Lady Senators	-	92	69	-	161	-	-	-	-	161	11000 - 73110
11/4/13	11/5/13	12/13/13	Nashville, TN	Presidents' Quarterly Board Meeting	-	136	99	-	235	-	-	-	-	235	11000 - 73110
12/4/13	12/5/13	12/19/13	Gallatin, TN & Nashville, TN	Event at Chancellor Nichols' Home & TBR Quarterly Board Meeting	-	95	84	-	179	-	-	-	-	179	11000 - 73110
12/7/13	12/10/13	12/19/13	Atlanta, GA	2013 Annual SACSCOC Meeting	-	574	183	525	1,282	-	-	-	-	1,282	11000 - 73210
2/4/14	2/4/14	2/17/14	Nashville, TN	Presidents' Quarterly Board Meeting & PTK Luncheon Recognition Ceremony	-	-	-	10	10	-	-	-	-	10	11000 - 73110
3/5/14	3/8/14	3/28/14	Harriman, TN	TCAA/NJCAA Region VII Basketball Tournament	-	87	138	-	225	-	-	-	-	225	11000 - 73110
3/15/14	3/20/14	4/1/14	Salina, KS	NJCAA Division I National Basketball Tournament	-	458	263	102	823	-	-	-	-	823	11000 - 73210
3/26/14	3/27/14	4/4/14	Nashville, TN	TBR Quarterly Board Meeting At TBR Offices	-	143	99	12	254	-	-	-	-	254	11000 - 73110
4/24/14	4/25/14	3/25/14	Orlando, FL *	To receive Shirley B. Gordan Award of Excellence at Annual Phi Theta Kappa Convention	528	*	84	158	770	-	-	-	-	770	11000 - 73210
5/2/14	5/4/14	5/12/14	Gallatin, TN & Goodlettsville, TN	NCCAA Baseball & Softball Tournaments at Volunteer State Community College	-	201	165	-	366	-	-	-	-	366	11000 - 73110
6/18/14	6/20/14	7/3/14	Nashville, TN	TBR Quarterly Board Meeting at Tennessee State University	-	418	115	59	592	-	-	-	-	592	11000 - 73110
7/20/14	7/23/14	4/15/14	New Orleans, LA	SACSCOC Annual Institute on Quality Enhancement. **	-	-	-	750	750	-	-	-	-	750	11000 - 73210
Total Travel Expenses for the President					\$ 528	\$ 2,728	\$ 1,564	\$ 1,902	\$ 6,722	\$ -	\$ -	\$ -	\$ -	\$ 6,722	

* Because Dr. McCamey received an award, Phi Theta Kappa Honor Society reimbursed his lodging in the amount of \$246.38. Therefore, no lodging expenses were claimed.

** Conference was in FY15, but registration was prepaid in FY14.

Walters State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
9/23/13	9/20/13	Wal-Mart	Press Conference with King College regarding Reverse Transfers	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ 48	Various	Various	11000 - 74981
9/5/13	9/23/13	Megan's Corner Catering & More	Meeting with Local Foster Care Coordinators	116	-	-	-	-	116	10	\$ 11.55	11000 - 74981
10/25/13	11/11/13	Wal-Mart	Miscellaneous office supplies & refreshments for visitors to the President's Office	23	-	-	-	-	23	Various	Various	11000 - 74981
10/29/13	11/25/13	Megan's Corner Catering & More	Breakfast meeting for tnAchieves Mentors	-	-	-	520	-	520	80	\$ 6.50	11050-74981
11/12/13	10/14/13	HC*Excel	Hamblen County Education Banquet in support of local education	-	-	-	30	-	30	1	\$ 30.00	11050-74981
12/13/13	1/2/14	Wal-Mart	Fall Commencement refreshments & supplies for reception.	211	-	-	-	-	211	Various	Various	11000 - 74981
11/20/13	1/16/14	East TN State University	Luncheon honoring the service of Mr. Paul Montgomery as a member of the TBR.	311	-	-	-	-	311	Various	Various	11000 - 74981
1/24/14	2/10/14	Megan's Corner Catering & More	Legislative Luncheon	351	-	-	-	-	351	28	\$ 12.55	11000 - 74981
2/25/14	2/5/14	Sevierville Chamber of Commerce	Sevierville Chamber of Commerce Membership Breakfast	15	-	-	-	-	15	1	\$ 15.00	11000 - 74981
2/13/14	2/6/14	Greene County Partnership	Greene County Partnership Annual Meeting	30	-	-	-	-	30	1	\$ 30.00	11000 - 74981
4/9/14	6/5/14	Megan's Corner Catering & More	Meeting with Apple Representatives	153	-	-	-	-	153	13	\$ 11.80	11000 - 74981
5/9/14	6/9/14	Wal-Mart	Spring Commencement refreshments & supplies for reception.	160	-	-	-	-	160	Various	Various	11000 - 74981
6/3/14	6/27/14	Megan's Corner Catering & More	Reception for Professor Emeritus, Butch Bach	273	-	-	-	-	273	Various	Various	11000 - 74981
Total Business Meals and Hospitality Expenses for the President				<u>\$ 1,691</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 550</u>	<u>\$ -</u>	<u>\$ 2,241</u>			

Walters State Community College
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
9/23/13	9/20/13	Wal-Mart	Press Conference with King College regarding Reverse Transfers	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ 48	Various	Various	11000 - 74981
9/5/13	9/23/13	Megan's Corner Catering & More	Meeting with Local Foster Care Coordinators	116	-	-	-	-	116	10	\$ 11.55	11000 - 74981
10/25/13	11/11/13	Wal-Mart	Miscellaneous office supplies & refreshments for visitors to the President's Office	23	-	-	-	-	23	Various	Various	11000 - 74981
10/29/13	11/25/13	Megan's Corner Catering & More	Breakfast meeting for tnAchieves Mentors	-	-	-	520	-	520	80	\$ 6.50	11050-74981
11/12/13	10/14/13	HC*Excel	Hamblen County Education Banquet in support of local education	-	-	-	30	-	30	1	\$ 30.00	11050-74981
12/13/13	1/2/14	Wal-Mart	Fall Commencement refreshments & supplies for reception.	211	-	-	-	-	211	Various	Various	11000 - 74981
11/20/13	1/16/14	East TN State University	Luncheon honoring the service of Mr. Paul Montgomery as a member of the TBR.	311	-	-	-	-	311	Various	Various	11000 - 74981
1/24/14	2/10/14	Megan's Corner Catering & More	Legislative Luncheon	351	-	-	-	-	351	28	\$ 12.55	11000 - 74981
2/25/14	2/5/14	Sevierville Chamber of Commerce	Sevierville Chamber of Commerce Membership Breakfast	15	-	-	-	-	15	1	\$ 15.00	11000 - 74981
2/13/14	2/6/14	Greene County Partnership	Greene County Partnership Annual Meeting	30	-	-	-	-	30	1	\$ 30.00	11000 - 74981
4/9/14	6/5/14	Megan's Corner Catering & More	Meeting with Apple Representatives	153	-	-	-	-	153	13	\$ 11.80	11000 - 74981
5/9/14	6/9/14	Wal-Mart	Spring Commencement refreshments & supplies for reception.	160	-	-	-	-	160	Various	Various	11000 - 74981
6/3/14	6/27/14	Megan's Corner Catering & More	Reception for Professor Emeritus, Butch Bach	273	-	-	-	-	273	Various	Various	11000 - 74981
Total Business Meals and Hospitality Expenses for the President				<u>\$ 1,691</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 550</u>	<u>\$ -</u>	<u>\$ 2,241</u>			

Walters State Community College
Schedule C - Other Expenses for the President - Unaudited
For the Period July 1, 2013 to June 30, 2014

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total
			Institutional	Foundation	Institutional	Foundation		
Total Other Operating Expenses for the President			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Tennessee Board of Regents
Internal Audit Report
Audit of the Chancellor's Expenses**

For the Period July 1, 2013, through June 30, 2014

August 20, 2014

Tennessee Board of Regents
Audit of the Chancellor's Expenses
For the Period July 1, 2013 through June 30, 2014

Table of Contents

Letter of Transmittal

Executive Summary 1-2

Exhibits:

Summary of the Chancellor's Expenses3

Schedule A – Travel.....4

Schedule B – Business Meals & Hospitality5

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



August 28, 2014

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 Chancellor for the Tennessee Board of Regents for the fiscal year July 1, 2013, to June 30, 2014, as required by Tennessee Code Annotated, Title 49, Chapter 7. The objectives of the audit were to determine compliance with state statutes and Tennessee Board of Regents policies regarding expenses and to identify and report all expenses for the fiscal year that were made by, at the direction of, or for the benefit of the Chancellor, regardless of the funding source.

The audit revealed no significant statutory or policy violations, material omissions from the expense reports, or deficiencies in internal controls that would require disclosure in this report.

I appreciate the courtesy and cooperation of Tennessee Board of Regents personnel during the review. Please contact me at (865) 694-6648, should you have any questions regarding this audit.

Sincerely,

Suzanne L. Walker
Pellissippi State Community College

CC: John Morgan, Chancellor
Dale Sims, Vice Chancellor for Business and Finance
Tammy Birchett, Director of System-wide Internal Audit

**Tennessee Board of Regents
Audit of Chancellor's Expenses
For the Fiscal Year July 1, 2013 – June 30, 2014**

Chancellor	John Morgan	Internal Auditor	Suzanne L. Walker, Pellissippi State Community College		
Objectives	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the Chancellor for the fiscal year July 1, 2013, to June 30, 2014; to determine compliance with state statutes and Tennessee Board of Regents policies regarding expenses; and to identify and report all expenses made by, at the direction of, or for the benefit of the Chancellor, regardless of the funding source.				
Scope	The audit included all accounts under the direct budgetary control of the Chancellor, whether funded by board funds, foundation funds, or external sources, and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors, and included tests of the accounting records and such other auditing procedures considered necessary.				
Analysis	The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the Chancellor, and (2) salary and benefits and any other operating expenses for the Chancellor’s office during the fiscal year ended June 30, 2014:				
		Institutional	Foundation	External	Total
	Chancellor:				
	Salary and Benefits	\$398,430	\$00	\$00	\$398,430
	Travel (Schedule A)	\$15045	\$00	\$2,184	\$17,230
	Business Meals and Hospitality (Schedule B)	\$1,524	\$00	\$00	\$1,524
	Other Expenses (Schedule C)	\$00	\$00	\$00	\$00
	Discretionary Allowance	\$12,000	\$00	\$00	\$12,000
	Housing Allowance	\$00	\$00	\$00	\$00
	Other Allowances – Cellphone	\$600	\$00	\$00	\$600
	Chancellor’s Office:				
	Salary and Benefits	\$449,529	\$00	\$00	\$449,529
	Travel	\$6,017	\$00	\$00	\$6,017
	Business Meals and Hospitality	\$00	\$00	\$00	\$00
	Other Expenses	\$72,045	\$00	\$00	\$72,045
	Total Expenses	\$955,191	\$00	\$2,184	\$957,375
	Additional Disclosures:				
	Discretionary Allowance - Use of the discretionary spending allowance was not included in tests performed during the audit because the Chancellor elected for the allowance to be paid as taxable income.				
	Other Allowances - The Chancellor was provided a cellphone stipend of \$600, which was paid as taxable income.				
	Vehicle - The Chancellor was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 12 was \$27,664. Vehicle maintenance and operating costs, totaling \$1,651 for the period, were recorded in other expense. Any personal use value of the vehicle is reported to the Chancellor as taxable income.				

	<p>TBR Meeting Expenses – The TBR central office hosted two quarterly meetings of the Tennessee Board of Regents. The expense amounts totaled \$10,863.67 for the December 2013 meeting, and \$11,260.05 for the March 2014 meeting. These expenses were not recorded in the Chancellor’s Office account and, therefore, are not included in the scope of the review.</p> <p>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.</p>		
Questioned Costs	None	Recoveries	N/A
Conclusion	The objectives of the audit of the expenses of the Office of the Chancellor for the Tennessee Board of Regents for the fiscal year July 1, 2013, through June 30, 2014, were achieved. The audit revealed no significant statutory or policy violations, material omissions from the expense reports, or deficiencies in internal controls.		
Restriction on Use of Report	<i>This report is intended solely for the internal use of the Tennessee Board of Regents. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the Pellissippi State Community College, Office of Internal Audit, and handled in accordance with institutional policies.</i>		

Tennessee Board of Regents
Summary of the Chancellor's Expenses
For the Period July 1, 2013 to June 30, 2014

	Supplemental Schedule	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Chancellor:							
Salary and Benefits		\$ 398,430	\$ -	\$ -	\$ -	\$ -	\$ 398,430
Travel	A	15,045	-	-	-	2,184	17,230
Business Meals and Hospitality	B	1,224	-	300	-	-	1,524
Other Expenses		-	-	-	-	-	-
Discretionary Allowance		12,000	-	-	-	-	12,000
Housing Allowance		-	-	-	-	-	-
Other Allowances		600	-	-	-	-	600
		427,300	-	300	-	2,184	429,784
Chancellor's Office:							
Salary and Benefits (4 FTE)		449,529	-	-	-	-	449,529
Travel		6,017	-	-	-	-	6,017
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		72,045	-	-	-	-	72,045
		527,591	-	-	-	-	527,591
Total Expenses		<u>\$ 954,891</u>	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ 2,184</u>	<u>\$ 957,375</u>

Tennessee Board of Regents
Travel Expenses for the Chancellor
For the Period July 1, 2013 to June 30, 2014

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation			
6/20/13	6/21/13	8/29/13	Morristown	June board meeting	\$ -	\$ 82.39	\$ -	\$ -	\$ 82.39	\$ -	\$ -	\$ -	\$ -	\$ 82.39	100-73100
7/1/13	9/30/13	various	Nashville	downtown parking - various meetings	-	-	-	8.00	8.00	-	-	-	-	8.00	100-73100
7/9/13	7/10/13	n/a	Denver, CO	ECS Blueprint Implementation meeting	-	-	-	-	-	-	-	-	689.30 (a)	689.30	N/A
8/8/13	8/9/13	8/16/13	Chicago, IL	Gates Foundation/NASH meeting	-	-	-	28.00	28.00	-	-	-	- (b)	28.00	100-73100
9/4/13	9/20/13	9/30/13	Nashville	Use of pool car for local travel while assigned vehicle was repaired	606.77	-	-	-	606.77	-	-	-	-	606.77	100-73100
9/11/13	9/13/13	9/30/13	Baltimore, MD	U.S. Education Delivery Institute meeting	70.00	168.37	159.75	42.00	440.12	-	-	-	587.30 (c)	1,027.42	100-73205
8/27/13	8/27/13	10/21/13	Memphis	meeting with interim university president	525.00	-	-	-	525.00	-	-	-	-	525.00	100-73100
10/28/13	10/30/13	11/1/13	New York, NY	State University of New York Conference	445.46	702.38	177.50	342.00 (d)	1,667.34	-	-	-	-	1,667.34	100-73205
11/9/14	11/10/13	11/19/13	Washington, DC	National Association of System Heads (NASH) annual meeting	446.30	298.85	106.50	28.00	879.65	-	-	-	-	879.65	100-73205
12/4/13	12/4/13	2/20/14	Memphis	December board meeting	388.65	-	-	-	388.65	-	-	-	-	388.65	100-73100
12/8/13	12/10/13	12/20/13	Washington, DC	Association of Governing Boards (AGB) Leadership Institute	490.53	409.92	177.50	1,342.00 (e)	2,419.95	-	-	-	-	2,419.95	100-73205
1/15/14	1/16/14	2/5/14	Washington, DC	White House Summit on Education	739.50	210.88	106.50	28.00	1,084.88	-	-	-	-	1,084.88	100-73200
2/3/14	2/3/14	4/17/14	Memphis	President search committee meeting	831.25	-	-	-	831.25	-	-	-	-	831.25	100-73100
2/18/14	2/18/14	4/17/14	Memphis	President search committee meeting	554.18	-	-	-	554.18	-	-	-	-	554.18	100-73100
2/20/14	2/20/14	4/17/14	Memphis	President search committee meeting	831.25	-	-	-	831.25	-	-	-	-	831.25	100-73100
2/21/14	2/21/14	n/a	Dallas, TX	Complete College America Board of Directors meeting	-	-	-	-	-	-	-	-	- (f)	-	
2/28/14	2/28/14	4/17/14	Oneida	TCAT Oneida legislative event	160.00	-	-	-	160.00	-	-	-	-	160.00	100-73100
4/10/14	4/13/14	4/28/14	Orlando, FL	NASH board meeting and AGB national conference	531.06	565.86	140.00	28.00	1,264.92	-	-	-	-	1,264.92	100-73205
4/17/14	4/17/14	6/30/14	Johnson City	Presentation at Northeast State Community College	2,334.00	-	-	-	2,334.00	-	-	-	-	2,334.00	100-73100
6/29/14	7/2/14	7/11/14	Washington, DC	ECS National Forum on Education Policy	-	364.12	-	-	364.12	-	-	-	907.56 (g)	1,271.68	100-73205
		6/30/14	Denver, CO	Registration for State Higher Education Executive Officers Policy Conference	-	-	-	575.00 (h)	575.00	-	-	-	-	575.00	100-73205
Total Travel Expenses for the Chancellor					\$ 8,953.95	\$ 2,802.77	\$ 867.75	\$ 2,421.00	\$ 15,045.47	\$ -	\$ -	\$ -	\$ 2,184.16	\$ 17,229.63	

- (a) Transportation expenses of \$518.30 were paid by Education Commission of the States. Lodging for one night was also provided at an approximate cost of \$171.00. Four meals were provided; cost is unavailable for these.
- (b) Transportation, lodging, and meal expenses were paid by the Gates Foundation. Amount is unavailable.
- (c) EDI paid for one night lodging directly. TBR paid for second night due to cancelled flight. EDI also reimbursed airfare costs of \$419.30 in October 2013.
- (d) Includes \$250 conference registration fee, \$50 baggage fees, and \$42 parking.
- (e) Includes \$1,250 registration fee, \$50 baggage fees, and \$42 parking.
- (f) Transportation expenses were paid by CCA. Amount is unavailable.
- (g) ECS paid \$907.56 for transportation, one night lodging, and airport parking. TBR paid two night's lodging.
- (h) This registration was cancelled, and a refund was received on 7/15/14.

Tennessee Board of Regents
Business Meals & Hospitality Expenses for the Chancellor
For the Period July 1, 2013 to June 30, 2014

Event Date	Date Paid	Payee	Description of Event	Chancellor's Budgetary Account		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
7/29/13	8/23/13	Sodexo	Workforce development meeting	\$ 50.40	\$ -	\$ -	\$ -	\$ -	\$ 50.40	15	\$ 3.36	100-74550
8/20/13	9/19/13	Sodexo	Presidents' meeting	252.51	-	-	-	-	252.51	46	\$ 5.49	100-74550
10/25/13	10/9/13	TSU Foundation	TSU president's inaugural scholarship gala (a)	-	-	300.00	-	-	300.00	NA	NA	700-74810
11/5/13	11/26/13	Sodexo	Presidents' meeting	297.06	-	-	-	-	297.06	31	\$ 9.58	100-74550
12/10/13	12/19/13	Sodexo	Meeting for institution public relations leaders	110.74	-	-	-	-	110.74	11	\$ 10.07	100-74550
2/4/14	2/28/14	Sodexo	Presidents' meeting	277.23	-	-	-	-	277.23	40	\$ 6.93	100-74550
4/18/14	5/5/14	Sodexo	Orientation for new CLSCC president	59.14	-	-	-	-	59.14	12	\$ 4.93	100-74550
5/20/14	6/3/14	Sodexo	Presidents' meeting	177.35	-	-	-	-	177.35	35	\$ 5.07	100-74550
Total Business Meals and Hospitality Expenses for the Chancellor				<u>\$ 1,224.43</u>	<u>\$ -</u>	<u>\$ 300.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,524.43</u>			

(a) TBR granted \$1,500 to the TSU Foundation from TBR's Access Diversity funds for the president's inaugural scholarship gala. The payment included an event table for ten people. The Chancellor and his wife attended the event as invited guests. The value of two seats at the table is included here.

**Tennessee Board of Regents
Committee on Audit**

DATE: November 25, 2014

AGENDA ITEM: **Review of Revisions to Fiscal Year 2015
Audit Plans**

PRESENTER: Tammy Birchett

ACTION REQUIRED: Voice Vote

STAFF'S RECOMMENDATION: Approval

BACKGROUND INFORMATION:

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

Austin Peay State University
East Tennessee State University
Middle Tennessee State University
Tennessee State University
Tennessee Tech University
University of Memphis
Chattanooga State Community
College
Cleveland State Community College
Columbia State Community College
Jackson State Community College
Motlow State Community College

Nashville State Community College
Pellissippi State Community College
Roane State Community College
Southwest Tennessee Community College
Volunteer State Community College
Walters State Community College
Tennessee Board of Regents --
System-wide Internal Audit
Information Systems
TCATs
Investigations

Austin Peay State University
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of October 31, 2014

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage		
Required by Athletic Aff	R	AT	OVC Spec Asst/Stud Ath Opp Fund	125	125	0	0%	125	0	0%	August 2014	/
Required by State Au	F	FM	State Audit Follow-Up	100	100	0	0%		100	100%	March 2015	S
Required by TBR	M	SS	Risk Assessment-Institutional Support	75	75	0	0%	10	65	87%	May 2015	S
Required by TBR	M	FM	Risk Assessment-Ancillary and Auxilliary	75	75	0	0%	10	65	87%	May 2015	S
Required by TBR	M	IA	Risk Assessment-Instr & Acad Support	75	75	0	0%	10	65	87%	May 2015	S
Required by IIA	R	IS	Quality Assessment Review	25	25	0	0%		25	100%	January 2015	S
Required by TBR	R	SS	CCTA Funding Formula-Completion	250	75	(175)	-70%	Fn 1	60	20%	July 2014	C
Required by TBR	R	SS	CCTA Funding Formula-Transfers &	150	150	0	0%	25	125	83%	December 2014	S
Brought forward	S	SS	Higher Education Act Compliance	250	200	(50)	-20%	150	50	25%	February 2015	/
Special Request	S	IA	Study Abroad Programs	250	250	0	0%		250	100%	March 2015	S
Investigation	I	IS	Unscheduled Investigations	150	150	0	0%		150	100%	TBD	S
Consulting	C	FM	UBIT and Sales Tax reporting	200	200	0	0%	75	125	63%	January 2015	/
Consulting	C	IS	General Consultation	200	200	0	0%	75	125	63%	June 2015	/
Ongoing	P	FM	Procurement Card-Review	150	150	0	0%	75	75	50%	Ongoing	/
Ongoing	P	FM	Travel Claim Review-Ongoing	300	300	0	0%	125	175	58%	Ongoing	/
1	A	PP	Emergency Preparedness	150	150	0	0%		150	100%	September 2014	S
			Totals	2525	2300			740				

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

T--Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

Fn 1 Original budget hours included previous year hours

East Tennessee State University
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of October 31, 2014

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage		
Required by TBR	R	SS	CCTA Funding Formula-Completion (2013 Data)	100	100	0	0%	35	65	65%	July 2014	C
Required by TBR	R	SS	CCTA Funding Formula-Transfers & Other	200	200	0	0%		200	100%	December 2014	S
Required by State Auditor	R	FM	Cash Counts/Inventories	40	40	0	0%		40	100%	June 2015	S
Required by CPB	R	FM	WETS-FM	250	250	0	0%	67	183	73%	December 2014	I
Required by Bank	R	IT	NACHA Web Transactions Data Security	125	125	0	0%		125	100%	May 2015	S
	F	FM	State Audit Follow-Up	20	20	0	0%		20	100%	April 2015	S
	F	IS	Internal Audit Follow-Ups	425	425	0	0%	288.5	137	32%	Various	I
	M	FM	Risk Assessments	40	40	0	0%		40	100%	May 2015	S
Brought forward	I	IA	Investigation 14-02	50	100	50	100%	Fn 3	113	(13)	November 2014	I
Brought forward	I	IA	Investigation 14-04	50	50	0	0%	3	47	94%	July 2014	C
Brought forward	I	AT	Investigation 14-05	150	250	100	67%	Fn 3	199	51	November 2014	I
	I	IA	Investigation 15-01		15	15	100%	7	8	53%	December 2014	I
	I	SS	Investigation 15-02		20	20	100%	14.5	6	28%	October 2014	C
	I	IS	Unscheduled Investigations	100	100	0	0%		100	100%	Various	S
	C	IS	General Consultation	75	75	0	0%	10.5	65	86%	Ongoing	I
	C	IT	IT Consulting	75	75	0	0%	122	(47)	-63%	Ongoing	I
	P	IT	PCI Compliance Scans	250	250	0	0%		250	100%	Ongoing	S
Special request	S	SS	Student/University Health Billing Practices	250	250	0	0%	107.5	143	57%	January 2015	I
Special request	S	FM	University Advancement		200	200	100%	Fn 2	39.5	161	March 2015	I
Special request	A	IT	Network Audit		200	200	100%	Fn 4	90	110	January 2015	I
Brought forward	A	FM	Travel	250	250	0	0%	143.5	107	43%	February 2015	I
Brought forward	A	IS	Natural History Museum		25	25	100%	Fn 1	14	11	October 2014	C
1T	A	AD	Professional Development	200	200	0	0%		200	100%	June 2015	S
1T	A	FM	Technology Access Fee	200	200	0	0%	31	169	85%	January 2015	I
1T (IT)	A	IT	Backup & Recovery of OIT Processes & Data	200	200	0	0%		200	100%	March 2015	S
1T (IT)	A	IT	Incident Readiness & Response	200	200	0	0%	181	19	10%	September 2014	C
2	A	AT	NCAA Compliance	300	300	0	0%		300	100%	June 2015	S
2 (IT)	A	IT	Web Application Security	150	150	0	0%		150	100%	January 2015	S
3	A	FM	Contracts & Agreements	250	250	0	0%		250	100%	June 2015	S
3 (IT)	A	IT	OIT Policies & Procedures Review	175	175	0	0%		175	100%	April 2015	S
4T	A	SS	Financial Aid Administration	300	300	0	0%	25	275	92%	May 2015	I
4T	A	PP	Physical Plant	300	0	(300)	-100%	Fn 4	0	100%	-	R
4T	A	FM	Cash Receipts/Bursar	250	0	(250)	-100%	Fn 2	0	100%	-	R
			Totals	4975	5035			1491				

Estimate-Hours Available For Audits = 4835 (3 staff auditors and 1 IT auditor)

T--Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

FN 1 - Audit plan due prior to end of fiscal year. Audit not completed by 6/30/14 as anticipated.

FN 2 - Cash Receipts Audit was removed from the plan due to a University Advancement special request.

FN 3 - Insufficient hours originally budgeted. More resources needed than anticipated.

FN 4 - Physical Plant Audit was removed from the plan due to a Network Audit special request

Middle Tennessee State University
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of October 31, 2014

Current Year Budget								Budget to Actual				Completion Date Estimated / Actual	Current Status	
Rank	Type	Area	Audit	Original	Revised	Change Hours	Change Percentage	Actual Hours	Hours	Percentage				
Requested by Management	R	FM	Cash Counts	50	60	10	20%		199	(139)	-232%	(6)	June 2015	In Progress
Requested by Management	R	FM	Year-End Inventory Observations	200	190	(10)	-5%		190	0	0%		August 20, 2014	Completed
Brought Forward, Required by TBR	R	SS	Funding Formula-Completion 2013 Data	0	13	13	100%	(1)	13	0	0%		July 24, 2014	Completed
Brought Forward, Required by TBR	R	SS	Funding Formula-Transfers & Others	200	200	0	0%	0	200	100%			December 2014	Scheduled
Required by TBR	M	IS	Risk Assessment	50	50	0	0%	0	50	100%			May 2015	Scheduled
	F	FM	State Audit Follow-Up or Assistance	50	50	0	0%	5	45	90%			June 2015	In Progress
Project Added	P	IS	Project Electronic Work Papers	0	250	250	100%	(5)	15	235	94%		March 2015	In Progress
Required by NCAA	R	AT	Football Attendance Fall 2014	250	250	0	0%	58	192	77%			February 2015	In Progress
Management Request	P	FM	Special Reviews (Cash Shortage Reviews)	50	50	0	0%	0	50	100%			June 2015	Scheduled
Consulting	C	FM	Assisting with President's Expense Audit	50	50	0	0%	9	41	82%			June 2015	In Progress
Consulting	C	IS	General Consultation	150	150	0	0%	34	116	77%			June 2015	In Progress
Consulting	C	IS	Consulting: Blue Print Solutions	0	200	200	100%	(2)	103	97	49%		June 2015	In Progress
Consulting	C	IA	Consulting: Tucker Theatre	0	220	220	100%	(5)	190	30	14%		June 2015	In Progress
Follow-up	F	IS	Follow-up of Prior Recommendations	100	93	(7)	-7%	27	66	71%			June 2015	In Progress
Brought Forward, Follow-up	F	IT	Follow-up: Classroom Technology	0	7	7	100%	7	0	0%			August 6, 2014	Completed
Brought forward	I	SS	Investigation 14-02	150	150	0	0%	0	150	100%			September 2014	Scheduled
Brought forward	I	SS	Investigation 12-04	0	50	50	100%	(1)	0	50	100%		September 2014	Scheduled
Brought forward	I	SS	Investigation 13-01	0	50	50	100%	(1)	0	50	100%		September 2014	Scheduled
Brought forward	I	SS	Investigation 13-03	0	50	50	100%	(1)	23	27	54%		September 2014	Scheduled
Brought forward	I	SS	Investigation 13-04	0	50	50	100%	(1)	0	50	100%		September 2014	Scheduled
Special Request	I	IS	Unscheduled Investigations	500	217	(283)	-57%	(1)	0	217	100%		TBD	Scheduled
Brought forward, Special Request	S	IA	Pcard Departmental Review	0	30	30	100%	(3)	3	27	90%		August 2014	In Progress
Special Request	S	IS	Assisting a Dept. with Caller Complaint	0	40	40	100%	(4)	40	0	0%		October 31, 2014	Completed
1	A	FM	Rental Property Management	250	250	0	0%	0	250	100%			December 2014	Scheduled
2	A	FM	Food Service Commissions	250	250	0	0%	0	250	100%			December 2014	Scheduled
3T	A	AT	Athletic Concessions Revenue	250	250	0	0%	0	250	100%			January 2015	Scheduled
3T	A	FM	Blue Print Solutions	200	0	(200)	-100%	(2)	0	0	0%		n/a	Removed (2)
4T	A	RS	Research Sponsored Programs	250	250	0	0%	0	250	100%			March 2015	Scheduled
4T	A	AT	Athletic Camps and Clinics	250	250	0	0%	0	250	100%			March 2015	Scheduled
5T	A	AD	Foundation	250	250	0	0%	0	250	100%			May 2015	Scheduled
5T	A	AD	Development	250	0	(250)	-100%	(5)	0	0	0%		n/a	Removed (5)
6T	A	AT	Athletics (Eligibility)	220	0	(220)	-100%	(5)	0	0	0%		n/a	Removed (5)
			Totals	3970	3970			916						

Estimated Hours Available For Audits = 3,860 which excludes 1,200 contract audit hours. (4 audit staff)

T--Tie

TBD-To Be Determined

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

Footnotes:

- (1) Audit hours were reallocated from unscheduled investigations to the 5 audit projects that were brought forward from FY2014.
- (2) Audit project canceled since providing consulting for new cash receipting system the department is implementing. Project brought forward from FY 2014.
- (3) Special request from management to assist with Pcard Departmental Review that was brought forward from FY 2014.
- (4) Assisted another department with complaints received from phone call. The caller kept contacting the audit department.
- (5) Planned project canceled to allocate the audit hours to another project that was requested or taking additional audit hours.
- (6) There were not enough hours included in the original budget to perform surprise counts at each location. Additional budget hours will be allocated for this project in the next quarter.

Tennessee State University
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of October 31, 2014, 2014

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage		
Required by Athletic Aff	R	AT	NCAA Student Assistance Fund	125	125	0	0%	125	0	0%	September 2014	Completed
Required by State Au	F	IT	State Audit Follow-Up	175	175	0	0%	20	155	89%	July 2015	
	M	SS	Risk Assessment-Student Services	50	50	0	0%		50	100%	May 2015	
	M	PP	Risk Assessment-Physical Plant	50	50	0	0%		50	100%	May 2015	
	M	RS	Risk Assessment-Research	50	50	0	0%	10	40	80%	May 2015	
	P	IS	Quality Assessment Review	25	25	0	0%	15	10	40%	January 2015	
Brought forward	I	IS	Investigation 14-1002	100	100	0	0%	5	95	95%	August 2014	In Progress
	I	IS	Investigation 15-01	100	100	0	0%	75	25	25%	November 2014	In Progress
	I	IS	Investigation 14-1004	100	100	0	0%	0	100	100%		
	P	FM	Cash Counts	50	50	0	0%		50	100%	June 2015	
	I	FM	Unscheduled Investigations	200	200	0	0%	25	175	88%	TBD	
	C	FM	Consultation-Conflict of Interest	100	100	0	0%	50	50	50%	June 2015	In Progress
	C	IA	General Consultation	350	300	(50)	-14%	125	175	58%	June 2015	
Required by TBR	R	SS	CCTA Funding Formula-Completion	225	225	0	0%	165	60	27%	July 2014	Completed
Required by TBR	R	SS	CCTA Funding Formula-Transfers &	250	250	0	0%	125	125	50%	December 2014	
1	A	IS	Evidence Room	200	200	0	0%		200	100%	November 2014	
2	A	IT	Disaster Recovery	225	225	0	0%		225	100%	February 2015	
3	A	FM	Payroll	200	100	(100)	-50%	1	100	100%	April 2015	
4	A	SS	Financial Aid	0	100	100	N/A	1	25	75%	April 2015	
Brought forward	R	IS	Human Resources	75	75	0	0%	25	50	67%	September 2014	In Progress
Brought forward	F	IT	State Audit Follow-Up FY 2013	25	25	0	0%	17	8	32%	July 2014	Completed
	C	RS	Consultation - Research	0	50	50	N/A	15	35	70%	June 2015	In Progress
			Totals	2675	2675			822				

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

T--Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

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

Tennessee Tech University
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of October 31, 2014

Rank	Type	Area	Audit	Current Year Budget					Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage			Hours	Percentage		
Required	R	FM	President's Expenses	200	200	0	0%		243.5	(44)	-22%	October 2014	C
Required	R	SS	CCTA Funding Formula-Completion (2013 Data)	120	120	0	0%		102.5	18	15%	July 2014	C
Required	R	SS	CCTA Funding Formula-Transfers &	120	120	0	0%		0	120	100%	December 2014	S
Required	F	FM	State Audit Follow-Up	60	60	0	0%	4	30	30	50%	January 2015	I
Required	M	RS	Risk Assessment-Research	25	25	0	0%		0.5	25	98%	May 2015	I
Required	M	SS	Risk Assessment-Student Services	25	25	0	0%		1.5	24	94%	May 2015	I
Required	M	IS	Risk Assessment-Institutional Support	35	35	0	0%		5.5	30	84%	May 2015	I
Required	M	IS	Risk Assessment-Enterprise-wide	35	35	0	0%		1.5	34	96%	May 2015	I
Required	M	AD	Risk Assessment-Advancement	25	25	0	0%		0	25	100%	May 2015	S
Required	R	IS	Follow-Up to Internal Audits	50	50	0	0%		38	12	24%	TBD	I
Required	I	IS	Unscheduled Investigations	200	195	(5)	-3%	5	0	195	100%	TBD	S
Required	I	IS	Investigation 15-01	0	5	5	100%	5	5	0	0%	October 2014	C
Required	C	IS	General Consultation	50	50	0	0%		7.7	42	85%	TBD	I
In Progress	A	FM	Equipment	150	200	50	33%	2	149	51	26%	December 2014	I
In Progress	A	IT	Payment Card Industry	100	100	0	0%	4	27.3	73	73%	January 2015	I
Required	R	FM	Inventory Observations	75	75	0	0%	3	39	36	48%	August 2014	C
Required	R	AT	Student Assistance Funds	75	75	0	0%		72	3	4%	August 2014	C
Mgmt Req	P	FM	Procard Reviews	350	350	0	0%		110.8	239	68%	June 2015	I
Mgmt Req	P	RS	Sponsored Program Review	180	180	0	0%		16.5	164	91%	June 2015	S
Mgmt Req	P	IS	Electronic Work Papers	0	100	100	100%	6	26.5	74	74%	February 2015	I
1	A	IS	Minors on Campus	0	250	250	100%	1, 4	0	250	100%	April 2015	S
2	A	FM	Accounts Receivable	250	250	0	0%	4	0	250	100%	March 2015	S
3	A	FM	Receipts	250	250	0	0%	4	0	250	100%	May 2015	S
3T, 10	A	FM	Procard	150	0	(150)	100%	7	0	0	#DIV/0!	No longer scheduled	R
			Totals	2525	2775				876.8				

Estimate-Hours Available For Audits = 2490 (2 audit staff and part of Administrative Associate's time)

T--Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

1 Minors on Campus audit was added to the universe at the President's request and ranked #1 after the risk analysis revision.

2 The equipment audit is significantly more complicated than in years past; it now includes sensitive minor equipment and is done through Banner. Therefore additional hours have ben added to the project.

3 Many of the Inventory Observation hours will be spent in June 2015 working toward the Inventory Observations audit that will be published in August 2016.

4 The anticipated completion date has changed.

5 As investigations surface, the hours spent on specific investigations reduce the unscheduled investigations budgeted hours and are added to the specific investigation.

6 Served on team to evaluate automated work papers for TBR auditors group. Budget includes estimated training hours.

7 Risk analysis revision (due to marked increase in number and depth of reviews) moved Procard Audit from #3T to #10.

University of Memphis
Year-End Status Report of the Internal Audit Plan
Fiscal Year Ended June 30, 2015 (as of 10/31/2014)

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		
1T	A	AD	Risk Assessment-Review of Internal Controls-Risk Footprints-Advancement	350	125	125	-64%	(225)	Fn 4	124	124	-1%	-1	October 2014	Completed
1T	A	IT	Risk Assessment-Review of Internal Controls-Risk Footprints-Information Technology	350	350	475	0%	-			124	-100%	-350	May 2015	Scheduled
1T	A	RS	Risk Assessment-Review of Internal Controls-Risk Footprints-Research	400	185	660	-54%	(215)	Fn 4	175	299	-5%	-10	January 2015	In Progress
2	A	AX	Hotel Conference Center-Management Contract (Holiday Inn & Fogelman)	300	300	960	0%	-		41	340	-86%	-259	February 2015	In Progress
3T	A	FM	Data Analytics-Payroll & Accounts Payable (Continuous)	350	350	1310	0%	-		24	364	-93%	-326	June 2015	In Progress
3T	A	FM	Fixed Assets (Continuous)	330	330	1640	0%	-		130	494	-61%	-200	June 2015	In Progress
3T	A	FM	Procurement Cards (Continuous)	350	350	1990	0%	-		201	695	-43%	-149	June 2015	In Progress
4T	A	FM	International Travel	200	120	2110	-40%	(80)	Fn 4	115	810	-4%	-5	October 2014	Completed
4T	A	FM	Lambuth Campus	250	150	2260	-40%	(100)	Fn 7	60	870	-60%	-90	February 2015	In Progress
5	A	IT	Information Technology-Data Security-Mobile Devices (Laptop Encryption, etc)	300	0	2260	-100%	(300)	Fn 6		870	#DIV/0!	0		Canceled
6	A	IT	Information Technology-PCI Compliance (Credit Card Processing)	250	0	2260	-100%	(250)	Fn 6		870	#DIV/0!	0		Canceled
7	A	SS	Study Abroad Program & International Area	350	350	2610	0%	-			870	-100%	-350	March 2015	Scheduled
8	A	AT	Athletics Ticket Distribution - Compliance with TBR and UOM	150	150	2760	0%	-			870	-100%	-150	May 2015	Scheduled
	S	FM	Government Relations	0	120	2880	100%	120	Fn 8	80	950	-33%	-40	December 2014	In Progress
	F	IT	Follow-up State IT Audit	0	250	3130	100%	250	Fn 5		950	-100%	-250	March 2015	Scheduled
	C	IS	General Consultation (includes attorney client projects)	300	400	3530	33%	100	Fn 1	122	1072	-70%	-278		In Progress
	C	IT	General Consultation - IT	400	600	4130	50%	200	Fn 2	355	1427	-41%	-245		In Progress
	F	FM	Follow-up FY14 Audits	100	100	4230	0%	-		85	1512	-15%	-15	May 2015	Scheduled
	F	FM	Follow-up State Audit Findings FY13	100	100	4330	0%	-		108	1620	8%	8	July 2014	Completed
	M	FM	Risk Assessment-Financial Management	80	80	4410	0%	-			1620	-100%	-80	May 2015	Scheduled
	P	FM	W2 Process-Returned Addresses (Mang Request)	80	80	4490	0%	-			1620	-100%	-80	June 2015	Scheduled
	R	FM	Inventory Observation for State Auditors (Mang Request)	80	80	4570	0%	-			1620	-100%	-80	June 2015	Scheduled
	R	FM	Cash Counts for State Auditors (Mang Request)	0	120	4690	100%	120	Fn 3	77	1697	-36%	-43	June 2015	In Progress
	R	IT	Information Technology-ACH (Bank Contract)-NACHA	80	80	4770	0%	-			1697	-100%	-80	May 2015	Scheduled
	R	SS	CCTA Funding Formula-Part 3	150	150	4920	0%	-			1697	-100%	-150	December 2014	Scheduled
	I	IS	Unscheduled Investigations	400	400	5320	0%	-		119	1816	-70%	-281		
	I	PP	15-001	0	20	5340	100%	20		16	1832	-20%	-4	Sept 2014	Completed
	I	PP	15-002	0	5	5345	100%	5		5	1837	0%	0	Sept 2014	Referred
	I	IA	15-003	0	45	5390	100%	45		40	1877	-11%	-5	Nov 2014	In Progress
	I	IS	15-004	0	5	5395	100%	5		5	1882	0%	0	Sept 2014	Referred
	I	IA	15-005	0	100	5495	100%	100		53	1935	-47%	-47	January 2015	In Progress

Chattanooga State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of October 31, 2014

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage		
Required by TBR	F	FM	State Audit Follow-Up	30	30	0	0%	0	30	100%	June 2015	S
Required by TBR	R	SS	CCTA Funding Formula-Completion	40	40	0	0%	40	0	0%	July 2014	C
Required by TBR	R	SS	CCTA Funding Formula-Transfers & Other	125	125	0	0%	0	125	100%	December 2014	S
Required by TBR	M	SS	Risk Assessment-Student Services	40	40	0	0%	0	40	100%	May 2015	S
Special Request	P	IS	Special Project - Electronic Workpapers (1)	0	50	50	100%	38	12	24%	January 2015	I
	R	FM	Year End Cash Counts and Inv FYE 2014	8	8	0	0%	7	1	13%	July 2014	C
	R	FM	Year End Cash Counts and Inv FYE 2015	22	22	0	0%	0	22	100%	June 2015	S
	I	IS	Unscheduled Investigations	80	80	0	0%	23	57	71%	TBD	I
	C	IS	General Consultation	50	50	0	0%	7	43	86%	June 2015	I
	F	IS	Follow-up Reviews	100	100	0	0%	0	100	100%	TBD	S
Management Request	S	PP	Police Department Compliant Review (1)	0	50	50	100%	3	47	94%	November 2014	I
Management Request	S	IT	NACHA Security Audit	85	85	0	0%	0	85	100%	March 2015	S
Management Request	C	IA	Continuing Education Business Processes - Staffing, Fees, Class Development (2)	120	120	0	0%	145	(25)	-21%	August 2014	C
Brought forward	A	AT	Athletic Eligibility (3)	50	50	0	0%	20	30	60%	December 2014	I
Brought forward	A	AT	Athletic Financial Aid (3)	15	15	0	0%	25	(10)	-67%	September 2014	C
Brought forward	A	IT	IT Disaster Recovery Plan Audit	20	20	0	0%	20	0	0%	July 2014	C
1	A	IS	Human Resources (4)	150	0	(150)	-100%	0	0	-100%	June 2015	R
2T	A	FM	Accounts Receivable	120	120	0	0%	0	120	100%	May 2015	S
2T	A	FM	Payroll	100	100	0	0%	0	100	100%	February 2015	S
3T	A	IS	Mail Services	80	80	0	0%	75	5	6%	October 2014	C
3T	A	FM	Shipping and Receiving	80	60	(20)	-25%	40	20	33%	November 2014	I
3T	A	FM	Bank Reconciliations (5)	0	70	70	100%	0	70	100%	February 2015	S
						0	#DIV/0!		0	#DIV/0!		
						0	#DIV/0!		0	#DIV/0!		
			Totals	1315	1315			443				

Estimate-Hours Available For Audits = 1315 (1 audit staff + .5 audit staff until August 31)

T--Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

(1) Projects added at TBR and Management Request.

(2) Complexity of issues and report increased time needed to complete project.

(3) Not Used.

(4) Audit postponed to FYE 2016 to allow for follow-up to current TBR review.

(5) Audit added to replace audit removed. See note 4.

Cleveland State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of October 31 2014

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage		
	F	SS	Audit Follow-Up	30	30	0	0%		30	100%	September 2014	<i>In prgress</i>
	M	SS	Risk Assessment-Student Services	45	45	0	0%		45	100%	May 2015	<i>Scheduled</i>
	M	IS	TCAT Risk Assessment-Enterprise-wide	30	30	0	0%		30	100%	February 2015	<i>Scheduled</i>
	P	IS	Quality Assessment Review	25	25	0	0%		25	100%	August 2014	<i>Scheduled</i>
	I	IS	Unscheduled Investigations	25	25	0	0%		25	100%	TBD	<i>Scheduled</i>
Special Request	S	SS	Title IV Compliance	200	200	0	0%	100	100	50%	November 2014	<i>In prgress</i>
	C	IS	General Consultation	50	50	0	0%		50	100%	June 2015	<i>Scheduled</i>
Required by TBR	R	SS	CCTA Funding Formula-Completion	200	200	0	0%	150	50	25%	July 2014	<i>Completed</i>
Required by TBR	R	SS	CCTA Funding Formula-Transfers &	200	200	0	0%		200	100%	December 2014	<i>Scheduled</i>
quired by 1st TN Ba	R	IS	Nacha Audit	125	125	0	0%		125	100%	May 2015	<i>Scheduled</i>
1T	A	FM	Cash Counts	100	0	(100)	-100%		0	0%	(1) October 2014	<i>Removed</i>
1T	A	FM	Maintenance/Tuition and Related Fees	175	175	0	0%		175	100%	September 2014	<i>Scheduled</i>
			Totals	1205	1105			250				

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

T--Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

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

Columbia State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of October 31, 2014

Rank	Type	Area	Audit	Current Year Budget					Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage			Hours	Percentage		
Brought Forward, Required by TBR	R	SS	CCTA Funding Formula-Completion	0	69	69	100%	(1)	69	0	0%	July 30, 2014	Completed
Required by Law	R	FM	CoSCC President Expenses FYE 6/30/14	170	218	48	28%	(2)	218	0	0%	October 28, 2014	Completed
Required by TBR	R	SS	CCTA Funding Formula-Transfers & Other	150	150	0	0%		0	150	100%	December 2014	Scheduled
Brought Forward	M	IS	CoSCC Risk Assessment FY2014	0	14	14	100%	(1)	14	0	0%	July 17, 2014	Completed
	M	IS	CoSCC Risk Assessment FY2015	40	40	0	0%		0	40	100%	May 2015	Scheduled
	M	IS	Hohenwald Risk Assessment	30	30	0	0%		0	30	100%	February 2015	Scheduled
	M	IS	Pulaski Risk Assessment	30	30	0	0%		0	30	100%	February 2015	Scheduled
	C	IS	General Consultation	180	49	(131)	-73%	(1)(2)	3	46	94%	June 2015	Scheduled
			Totals	600	600				304				

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

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

Footnotes:

(1) Audit hours were reallocated from general consultation to the 2 audit projects that were brought forward from FY2014.

(2) Audit hours were reallocated from general consultation to president expense. Additional time needed due to connectivity issues accessing the systems at CoSCC from MTSU.

Jackson State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of October 31, 2014

				Current Year Budget				Budget to Actual				Completion Date Estimated / Actual	Current Status
Rank	Type	Area	Audit	Original	Revised	Change Hours	Change Percentage		Actual Hours	Hours	Percentage		
Required by TBR	R	SS	CCTA Funding Formula - Completion (2013 Data)	150	150	0	0%	Fn 1	99	51	34%	July 2014	C
Required by TBR	R	SS	CCTA Funding Formula - Transfers and Other	150	150	0	0%		10	140	93%	December 2014	/
Required by TBR	M	PP	JSCC Risk Assessment - Physical Plant	80	80	0	0%			80	100%	May 2015	S
Required by TBR	M	IS	TCAT Risk Assessment - Covington	25	25	0	0%			25	100%	February 2015	S
Required by TBR	M	IS	TCAT Risk Assessment - Crump	25	25	0	0%			25	100%	February 2015	S
Required by TBR	M	IS	TCAT Risk Assessment - Jackson	25	25	0	0%			25	100%	February 2015	S
Required by TBR	M	IS	TCAT Risk Assessment - McKenzie	25	25	0	0%			25	100%	February 2015	S
Required by TBR	M	IS	TCAT Risk Assessment - Newbern	25	25	0	0%			25	100%	February 2015	S
Required by TBR	M	IS	TCAT Risk Assessment - Paris	25	25	0	0%			25	100%	February 2015	S
Required by TBR	M	IS	TCAT Risk Assessment - Ripley	25	25	0	0%			25	100%	February 2015	S
Required by TBR	M	IS	TCAT Risk Assessment - Whiteville	25	25	0	0%			25	100%	February 2015	S
Required by State Audit	R	FM	Year-end Bank Confirmations	30	30	0	0%			30	100%	May 2015	S
Brought forward	A	PP	Emergency Preparedness	150	150	0	0%	Fn 2	37.5	113	75%	August 2014	C
Brought forward	F	IT	Follow up Review - IT Governance	30	30	0	0%		25	5	17%	March 2015	C
Brought forward	F	IT	Follow up Review - Data Security	30	30	0	0%		25	5	17%	March 2015	/
Brought forward	F	IS	Follow up Review - Cash Receipting	30	30	0	0%		25	5	17%	March 2015	C
Consulting	C	IS	General Consultation	100	150	50	50%	Fn 3	103	47	31%	June 2015	S
1	A	SS	Financial Aid	250	250	0	0%			250	100%	June 2015	S
			Totals	1200	1250				324.5				

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

T--Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

Fn 1- The CCTA Completion Audit began in 2013-14 and consisted of 90 hours plus 99 hours in 2014-15 for a total of 189 hours.

Fn 2- The Emergency Preparedness Audit began in 2013-14 and consisted of 85 hours plus 37.5 hours in 2014-15 for a total of 122.5 hours.

Fn 3- General consultation budget increased due to additional project review.

Motlow State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of October 31, 2014

Rank	Type	Area	Audit	Current Year Budget					Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage			Hours	Percentage		
Brought Forward, Required by TBR	R	SS	CCTA Funding Formula-Completion	0	52	52	#DIV/0!	(1)	52	0	0%	July 29, 2014	Completed
Required by Law	R	FM	MSCC President Expenses FYE 6/30/14	150	150	0	0%		185	(35)	-23%	October 29, 2014	Completed
Required by TBR	R	SS	CCTA Funding Formula-Transfers & Other	150	150	0	0%		0	150	100%	December 2014	Scheduled
	M	IS	MSCC Risk Assessment	40	40	0	0%		0	40	100%	May 2015	Scheduled
	M	IS	McMinnville Risk Assessment	25	25	0	0%		0	25	100%	February 2015	Scheduled
	M	IS	Murfreesboro Risk Assessment	25	25	0	0%		0	25	100%	February 2015	Scheduled
	M	IS	Shelbyville Risk Assessment	25	25	0	0%		0	25	100%	February 2015	Scheduled
Management Request	S	PP	Timekeeping Review (Facilities Dept.)	100	100	0	0%		0	100	100%	June 2015	Scheduled
	C	IS	General Consultation	85	33	(52)	-61%	(1)	3	30	91%	June 2015	Scheduled
			Totals	600	600				240				

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

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

(1) Audit hours were reallocated from general consultation to the audit project that was brought forward from FY2014.

Nashville State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of October 31, 2014

Rank	Type	Area	Audit	Current Year Budget					Budget to Actual			Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage		Actual Hours	Hours	Percentage		
Required by TBR	R	FM	President's Expenses	150	150	0	0%		150	0	0%	October 2014	Completed
Required by TBR	F	FM	State Audit Follow-Up	100	100	0	0%		40	60	60%	January 2015	In Progress
Required by TBR	R	SS	CCTA Funding Formula-Completion	80	80	0	0%		80	0	0%	July 2014	Completed
Required by TBR	R	SS	CCTA Funding Formula-Transfers &	150	150	0	0%		22.5	128	85%	December 2014	In Progress
Required by TBR	R	FM	Year End Work	22.5	22.5	0	0%		0	23	100%	June 2015	Scheduled
Required by TBR	P	IS	Quality Assessment Review - Follow-Up	40	0	(40)	-100%	Fn 1	0	0	0%	FY2016	Removed
Risk Assessment	M	IS	Risk Assessment-Institutional Support	30	30	0	0%		0	30	100%	May 2015	Scheduled
Risk Assessment	M	IS	Risk Assessment-Information Technology	40	40	0	0%		0	40	100%	May 2015	Scheduled
Risk Assessment	M	IS	Risk Assessment-Enterprise-wide-TCATD	25	25	0	0%		0	25	100%	February 2015	Scheduled
Risk Assessment	M	IS	Risk Assessment-Enterprise-wide-TCATN	25	25	0	0%			25	100%	February 2015	Scheduled
VP Request	A	FM	Cash Counts at TCATs & Satellite Campuses	50	50	0	0%		20	30	60%	February 2015	In Progress
IT	A	FM	Disbursements	175	175	0	0%		0	175	100%	April 2015	Scheduled
2T	A	FM	Maintenance/Tuition and Related Fees	150	30	(120)	-80%		0	30	100%	May 2015	Scheduled
As Assigned	I	IS	Unscheduled Investigations	100	150	50	50%	Fn 2	100	50	33%	TBD	In Progress
As Assigned	C	IS	General Consultation	75	65	(10)	-13%		0	65	100%	TBD	Scheduled
As Assigned	F	IS	Internal Audit Follow-Up	25	25	0	0%		0	25	100%	June 2015	Scheduled
	I	FM	NaSCC 14-01	0	100	100	100%	Fn 2	80	20	20%	December 2015	In Progress
	I	FM	TBR 14-03	0	20	20	100%	Fn 2	20	0	0%	December 2015	In Progress
			Totals	1237.5	1237.5				512.5	725			

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

T--Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxilliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

Fn 1 - The Quality Assurance Review is not a project due in 2015 and therefore removed from the audit plan.

Fn 2 - Budgeted hours were moved from Unscheduled Investigations to specific investigations.

Pellissippi State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of October 31, 2014

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage		
Required	R	SS	Funding Formula-Completion (2013 Data)	40	40	0	0%	43	(3)	-8%	July 2014	C
Required	R	SS	Funding Formula-Transfers & Other	125	125	0	0%	0	125	100%	December 2014	S
Required	F	FM	Internal Audit Follow Ups	30	30	0	0%	0	30	100%	Continuous	
Required	M	SS	Risk Assessment-Student Services	30	30	0	0%	0	30	100%	April 2015	S
Required	M	IT	Risk Assessment - Information Technology	20	20	0	0%	0	20	100%	April 2015	S
Required	M	FM	Risk Assessment-Financial Management	20	20	0	0%	0	20	100%	May 2015	S
Required	F	FM	State Audit Follow-Up	40	20	(20)	-50%	0	20	100%	December 2014	S
Required	M	IS	TTC Risk Assessment-Enterprise-wide	20	20	0	0%	0	20	100%	February 2015	S
Required	R	FM	Chancellor's Expenses	125	100	(25)	-20%	98	2	2%	August 2014	C
Presidential Request	S	IA	Faculty Credentials	100	100	0	0%	9	91	91%	February 2015	I
Presidential Request	S	FM	First TN - NACHA Audit	100	80	(20)	-20%	67	13	16%	October 2014	C
Presidential Request	C	IA	Review of Compliance Assist	20	30	10	50%	7	23	77%	September 2014	S
Presidential Request	C	IT	Review of Security Administration Issues and other TBR Audit Issues	0	100	100	100%	86	14	14%	Continuous	
Presidential Request	C	IS	Review of ACA Issues	0	30	30	100%	14	16	53%	Continuous	
1T	A	FM	Disbursements	175	175	0	0%	0	175	100%	December 2014	S
1T	A	AD	Development (Foundation)	150	150	0	0%	0	150	100%	April 2015	S
2	A	IS	Financial Aid	200	200	0	0%	0	200	100%		S
			Totals	1195	1270			324				

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

T--Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

S - Scheduled

I - In Progress

C - Completed

R - Removed

Footnotes:

(1) This audit is scheduled to start in FYE June 30, 2015, but will not be scheduled to be completed until the following fiscal year.

(2) This area was added to the audit plan after the college received the TBR IT audit. The college has asked me to be heavily involved in helping the college create an information security officer. Currently the CIO is designated as that individual but if funding is available the college would like to create a position that would have some reporting responsibility to internal audit. For this reason they have asked me to become involved in the process and I have been communicating with the chief information security officer at the University of Tennessee as well as consulting with Sword and Shield regarding this matter.

(3) This review was requested by the President after the initial audit plan was developed based upon questions from Academic Deans regarding the colleges rules related to adjunct faculty work loads.

Roane State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of 10-31-14

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status	
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage			
Required by TBR	M	SS	Services	15.00	15.00	0	0%		0.25	15	98%	May 2015	Scheduled
Required by TBR	M	PP	RSCC Risk Assessment - Facility and Operations/Maintenance	15.00	15.00	0	0%		0.25	15	98%	May 2015	Scheduled
Required by TBR	M	IA	RSCC Risk Assessment - Workforce Development	15.00	15.00	0	0%		0.25	15	98%	May 2015	Scheduled
Required by TBR	M	IS	RSCC Risk Assessment-ERM update	7.50	7.50	0	0%		0.25	7	97%	May 2015	Scheduled
Required by TBR	M	IS	TCAT OniedaRisk Assessment-Enterprise-wide/Control assessment	7.50	7.50	0	0%		0.25	7	97%	February 2015	Scheduled
Required by TBR	M	IS	TCAT Crossville Risk Assessment-Enterprise-wide/Control assessment	7.50	7.50	0	0%		0.25	7	97%	February 2015	Scheduled
Required by TBR	M	IS	TCAT Harriman Risk Assessment-Enterprise-wide/Control assessment	7.50	7.50	0	0%		0.25	7	97%	February 2015	Scheduled
Required by TBR	M	IS	TCAT Jacksboro Risk Assessment-Enterprise-wide/Control assessment	7.50	7.50	0	0%		0.25	7	97%	February 2015	Scheduled
Required by TBR	R	IS	Funding Formula - Other data review	200.00	200.00	0	0%		31.25	169	84%	December 2014	Scheduled
Required by TBR	R	FM	Year End Cash Counts and inventories - 6-30-15	37.50	37.50	0	0%		0.25	37	99%	June 2015	Scheduled
Required by TBR	F	FM	RSCC - Follow up on State Audit findings	-	-	0	0%	Fn 1				September 2014	Removed
Required by TBR	F	FM	RSCC Foundation - Follow up on State Audit findings	-	-	0	0%	Fn 1				September 2014	Removed
As needed	I	IS	Unscheduled Investigations	120.00	80.00	(40)	-33%		-	80	100%		
As needed	S	IS	Special requests	40.00	60.00	20	50%		57.50	3	4%		
Ongoing projects	P	IS	Projects	40.00	50.00	10	25%		18.50	32	63%		
As needed	C	IS	General consultation	40.00	50.00	10	25%		11.50	39	77%		
1	A	AD	RSCC - Foundation		163.00	163	100%	Fn 2	31.50	132	81%	February 2015	Scheduled
2	A	FM	RSCC - Technology Access Fee	215.00	160.75	(54)	-25%	Fn 3	0.25	161	100%	May 2015	Scheduled
Required by TBR	R	IS	Funding Formula - Completion Data		27.25	27	100%		27.25	0	0%	July, 2014	Completed
	A	FM	Grants and Sponsored programs		294.00	294	100%	Fn 3	294.00	0	0%	November, 2014	In Progress
	A	FM	Purchasing(includes contracts)	215.00	-	(215)	-100%	Fn 2		0	0%		Removed
	A	SS	Financial Aid	215.00		(215)	-100%	Fn 3	0.25	(0)	0%		Removed
			Totals	#####	#####				474.25				

Estimate-Hours Available For Audits = 1205 (Audit Director ONLY)

T--Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

Fn 1 State audit report did not include findings. Project no longer necessary.

Fn 2 Management requested the addition of the RSCC - Foundation audit and the removal of the Purchasing audit for this cycle.

Fn 3 Financial Aid project removed due additional time required for the completion of the Grants and Sponsored programs audit. Time re-allocated to the Foundation and TAF projects.

Southwest Tennessee Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of October 31, 2014

				Current Year Budget				Budget to Actual					
Rank	Type	Area	Audit	Original	Revised	Change		Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status	
						Hours	Percentage		Hours	Percentage			
	S	AT	Athletic Comprehensive	165	0	(165)	-100%	Fn 1	0	0	0%	November 2014	Removed
	I	AT	Athletic-Work Study	40	40	0	0%	Fn 2	80	(40)	-100%	December 2014	In Progress
	F	FM	State Audit Follow Up	30	30	0	0%		10	20	67%	June 2015	In Progress
	M	IA	Risk Assessment-Instruction & Academic	22.5	22.5	0	0%		10	13	56%	June 2015	In Progress
	M	FM	Risk Assessment-Financial Management 1	22.5	22.5	0	0%		0	23	100%	June 2015	Scheduled
	M	FM	Risk Assessment-Financial Management 2	22.5	22.5	0	0%		0	23	100%	June 2015	Scheduled
	S	FM	Management Request-Cash control	165	165	0	0%		70	95	58%	June 2015	In Progress
	I	IS	Unscheduled Investigations	100	100	0	0%		0	100	100%	June 2015	Scheduled
	C	IS	General consultation	75	75	0	0%		0	75	100%	June 2015	Scheduled
Required by TBR	R	SS	CCTA Funding Formula-progression	150	150	0	0%		0	150	100%	March 2015	Scheduled
	S	FM	Cash Count	30	30	0	0%		0	30	100%	February 2015	Scheduled
	S	FM	Senior Staff leaving campus	0	83	83	100%	Fn 3	10	73	88%	June 2015	In Progress
	S	FM	Federal Perkins Loan Program	0	82	82	100%	Fn 3	0	82	100%	June 2015	Scheduled
			Totals	822.5	822.5				180				

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

T--Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

Fn 1 - This auditable area was identified by the former Director of Internal Audit, however, based on the new Director's discussion with management, it has been removed from the plan to allow hours to be available for other areas.

Fn 2 - This audit was expanded because of the issues noted during the initial review.

Fn 3- These audits have been added to the plan at the request of management.

Volunteer State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised October 31, 2014

Current				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
Rank	Type	Area	Audit				Percentage	Hours				Percentage	Hours		
Required by TBR	R	SS	CCTA Funding Formula-Completion	150	150	150	0%	-		130	130	-13%	-20	August 2014	C
Required by TBR	R	SS	CCTA Funding Formula-Transfers & Other	150	150	300	0%	-		0	130	-100%	-150	December 2014	S
Required by TCA	R	FM	President's Expenses - STCC	150	190	490	27%	40	Fn 1	188.5	318.5	-1%	-1.5	October 2014	C
Required by TBR	M	IS	Risk Assessment - Volunteer State	75	75	565	0%	-		0	318.5	0%	-75	May 2015	S
Required by TBR	M	IS	TCAT Risk Assessment	15	15	580	0%	-		0	318.5	-100%	-15	February 2015	S
Follow-up Review	F	IS	Follow-up Activities	75	75	655	0%	-		13	331.5	-83%	-62	June 2015	I
Investigation	I	IS	Unscheduled Investigations	100	100	755	0%	-		0	331.5	-100%	-100	June 2015	S
Consultation	C	IS	General Consultation	100	100	855	0%	-		108	439.5	8%	8	June 2015	I
Project	P	FM	Periodic Procard Review	100	100	955	0%	-		0	439.5	-100%	-100	June 2015	S
Special Request	S	IA	Credentials	150	150	1105	0%	-		0	439.5	-100%	-150	February 2015	I
Special Request	S	FM	State Audit Year-End Procedures	15	15	1120	0%	-		12.5	452	-17%	-2.5	July 2014	C

Estimate-Hours Available For Audits = 972.5 (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 Southwest President's Expense budget was increased by 40 hours based on actual hours. It was the first audit conducted for Southwest and required additional analysis during the wrap-up. The audit was completed in October 2014.

Walters State Community College
Internal Audit Plan
Fiscal Year Ended June 30, 2015

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status		
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage				
	F	FM	State Audit Follow-Up	30	100	70	233%		70	30	30%		April 2015	In Progress
	R	FM	Inventory Observations	0	16	16	100%		16	0	0%		August 2014	Completed
	R	FM	Cash Counts	0	8	8	100%		8	0	0%		August 2014	Completed
	R	FM	Confirmation Requests	0	4	4	100%		4	0	0%		August 2014	Completed
	M	FM	Risk Assessment-Financial Management	20	20	0	0%		0	20	100%		May 2015	Scheduled
	M	SS	Risk Assessment-Student Affairs	20	20	0	0%		0	20	100%		May 2015	Scheduled
	M	IA	Risk Assessment-Academic Affairs	20	20	0	0%		0	20	100%		May 2015	Scheduled
	M	IS	Risk Assessment-Center for Workforce Development	20	20	0	0%		0	20	100%		May 2015	Scheduled
	M	IS	TCAT Risk Assessment-Enterprise-wide	25	25	0	0%		0	25	100%		February 2015	Scheduled
	P	IS	Quality Assessment Review	25	0	(25)	-100%	Fn 1	0	0	0%		August 2014	Removed
	I	IS	Unscheduled Investigations	80	105	25	31%	Fn 2	80	25	24%		TBD	In Progress
	C	IS	General Consultation	80	80	0	0%		50	30	38%		June 2015	In Progress
Required by TBR	R	SS	CCTA Funding Formula-Completion	40	40	0	0%		50	(10)	-25%		July 2014	Completed
Required by TBR	R	SS	CCTA Funding Formula-Transfers &	150	150	0	0%		25	125	83%		December 2014	In Progress
Required	R	FM	NACHA Compliance Audit	60	60	0	0%		30	30	50%		November 2014	In Progress
Required	R	IT	IT Governance Review	65	65	0	0%		30	35	54%		November 2014	In Progress
1T	A	IT	Cloud Computing	200	172	(28)	-14%		40	132	77%		March 2015	In Progress
Brought forward	A	FM	PCI-DSS	120	120	0	0%		0	120	100%		June 2015	Scheduled
Brought forward	A	FM	Contracts	120	120	0	0%		0	120	100%		June 2015	Scheduled
3	A	FM	Accounts Receivable	147	77	(70)	-48%	Fn 3	0	77	100%		June 2015	Scheduled
			Totals	1222	1222				403					

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

T-Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

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

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

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

Tennessee Board fo Regents - System Office
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of October 31, 2014

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status		
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage				
Required	R	FM	President's Expense (ChSCC)	150	225	75	50%	Fn 4	100	125	56%		November 2014	I
Required	R	FM	Presdient's Expense (CISCC)	0	150	150	100%	Fn 2	0	150	100%		December 2014	S
Required	R	SS	DSCC-CCTA Funding Formula-Completion (2013 Data)	105	50	(55)	-52%	Fn 3	45	5	10%		July 25, 2014	C
Required	R	SS	STCC-CCTA Funding Formula-Completion (2013 Data)	65	25	(40)	-62%	Fn 3	20	5	20%		July 25, 2014	C
Required	R	SS	DSCC-CCTA Funding Formula-Transfers & Other	150	150	0	0%		0	150	100%		December 2014	S
Required	R	SS	NeSCC-CCTA Funding Formula-Transfers & Other	150	150	0	0%		0	150	100%		December 2014	S
Required	F	IA	State Audit Performance Follow-Up	40	40	0	0%		0	40	100%		July 15, 2014	C
Required	F	FM	State Audit Follow up FY2012 and FY2013	40	5	(35)	-88%	Fn 3	5	0	0%		February 2015	S
Required	F	SS	Follow-Up (Fn 1)	160	160	0	0%		0	160	100%		TBD	S
Required	M	SS	Risk Assessment	10	10	0	0%		0	10	100%		May 2015	S
	C	SS	General Consultation	75	75	0	0%		83	(8)	-11%		June 2015	I
	S	IS	Electronic Working Papers	0	150	150	100%	Fn 5	42	108	72%		February 2015	I
1	A	PP	Facilities	150	0	(150)	-100%	Fn 2	0	0	0%		N/A	S
			Totals	1095	1190	95			295					

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

T--Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

FN 1- The follow ups to be completed in FY 2015 are related to CCTA Completion, CCTA Progression, TFLI, and Travel Claims.

Fn 2- The CISCC Presdients Expenseand the Electronic Working Paper project has been added to the plan and ChSCC President Expense time budget has been increased due to exapnded scope. For these reasons, it appears unlikely a review of Facilities will be completed in FY 2015.

Fn 3 - This audit was started in FY2014 and not as many hours were necessary to finsih the audit as anticipated.

Fn 4 - The audit of the ChSCC President exoense also included time spent on a related investigation. The Assistant Director fo SWIA has spent 200 hours on that investigation, and those hours are reflected in the Invesigations Revised Audit Plan. Additionally, the Ssistant Director has spent 22 hours on TCAT related audit and this time is reflected ont he TCAT Revised Audit Plan. With these additional hours, the Assistant Director has 517 audit hours so far for FY2015

Fn 5 - This project has been added since the original audit plan was submitted.

Note: The audit universe identified for the system office includes an additional 23 programs,

TCAT
Internal Audit Plan
Fiscal Year Ended June 30, 2015
as of October 31, 2014

				Current Year Budget				Budget to Actual					
Rank	Type	Area	Audit	Original	Revised	Change Hours	Change Percentage	Actual Hours	Hours	Percentage	Completion Date Estimated / Actual	Current Status	
Brought forward	F	FM	Morristown	25	25	0	0%	0	25	100%	August 2015	I	
Brought forward	F	FM	Elizabethton	37.5	37.5	0	0%	Fn 2	153.5	(116)	-309%	December 2014	I
Brought forward	A	FM	Focused Review (System-Wide)	10	10	0	0%		0	10	100%	September 2014	I
Brought forward	A	FM	Knoxville	10	10	0	0%	Fn 3	59	(49)	-490%	August 19, 2014	C
Brought forward	A	FM	Jackson	10	10	0	0%	Fn 3	45.5	(36)	-355%	September 5, 2014	C
Brought forward	A	FM	McKenzie	22	22	0	0%		24.5	(3)	-11%	August 2014	I
Brought forward	A	FM	Pulaski	5	5	0	0%	Fn 3	29.5	(25)	-490%	September 5, 2014	C
Brought forward	A	FM	McMinnville	5	5	0	0%		7.5	(3)	-50%	May 19, 2014	C
Brought forward	A	FM	Ripley	50	50	0	0%		45.5	5	9%	August 2014	I
Brought forward	A	FM	Murfreesboro	5	5	0	0%		6	(1)	-20%	May 19, 2014	C
Brought forward	A	FM	Hartsville	37.5	37.5	0	0%		53.5	(16)	-43%	September 3, 2014	C
Brought forward	A	FM	Nashville	15	15	0	0%		31.5	(17)	-110%	August 2014	I
Brought forward	A	FM	Memphis	10	10	0	0%		32.5	(23)	-225%	August 2014	I
Brought forward	A	FM	Athens	37.5	37.5	0	0%		41	(4)	-9%	August 4, 2014	C
Brought forward	A	FM	Jacksboro	10	10	0	0%		25.5	(16)	-155%	August 2014	I
Brought forward	A	FM	Paris	20	20	0	0%		38	(18)	-90%	August 2014	I
Brought forward	A	FM	Crump	10	10	0	0%		16	(6)	-60%	August 2014	I
Brought forward	A	FM	Dickson	5	5	0	0%		6	(1)	-20%	May 19, 2014	C
			Directors Expenses-AR-Consumer Info			0		Fn 1		0			
1	A	FM	Crossville	45	45	0	0%		39	6	13%	October 2014	I
2	A	FM	Shelbyville	45	45	0	0%		9.5	36	79%	November 2014	I
3	A	FM	Chattanooga	45	45	0	0%		2	43	96%	November 2014	I
4	A	FM	Morristown	37.5	37.5	0	0%		2	36	95%	November 2014	S
5	A	FM	Hohenwald	45	45	0	0%		2	43	96%	December 2014	S
6	A	FM	Livingston	37.5	37.5	0	0%		2	36	95%	January 2015	S
7	A	FM	Crump	37.5	37.5	0	0%		2	36	95%	January 2015	S
8	A	FM	Whiteville	37.5	37.5	0	0%		2	36	95%	February 2015	S
9T	A	FM	Jackson	45	45	0	0%		2	43	96%	February 2015	S
9T	A	FM	Newbern	37.5	37.5	0	0%		2	36	95%	February 2015	S
10	A	FM	Dickson	45	45	0	0%		2	43	96%	February 2015	S
11	A	FM	Hartsville	37.5	37.5	0	0%		2	36	95%	February 2015	S
12	A	FM	Pulaski	37.5	37.5	0	0%		2	36	95%	March 2015	S
13	A	FM	Murfreesboro	45	45	0	0%		2	43	96%	March 2015	S
14	A	FM	Elizabethton	37.5	37.5	0	0%		2	36	95%	March 2015	S
15T	A	FM	Jacksboro	37.5	37.5	0	0%		2	36	95%	April 2015	S
15T	A	FM	Harriman	37.5	37.5	0	0%		2	36	95%	April 2015	S
16T	A	FM	McMinnville	37.5	37.5	0	0%		2	36	95%	April 2015	S
16T	A	FM	Memphis	37.5	37.5	0	0%		2	36	95%	April 2015	S
16T	A	FM	Paris	37.5	37.5	0	0%		2	36	95%	May 2015	
17	A	FM	McKenzie	37.5	37.5	0	0%		2	36	95%	May 2015	
18	A	FM	Nashville	37.5	37.5	0	0%		2	36	95%	May 2015	
19	A	FM	Knoxville	37.5	37.5	0	0%		2	36	95%	May 2015	S
20T	A	FM	Athens	37.5	37.5	0	0%		2	36	95%	June 2015	
20T	A	FM	Oneida	37.5	37.5	0	0%		2	36	95%	May 2015	S
21	A	FM	Ripley	37.5	37.5	0	0%		2	36	95%	June 2015	S
22	A	FM	Covington	37.5	37.5	0	0%		2	36	95%	June 2015	S
	A	FM	TCAT Administration Audit Request	100	100	0	0%		100	0	0%	June 2015	I
	C	FM	TCAT Consultation	15	15	0	0%		12	3	-20%	June 2015	I
	P	IS	RFP Project	37.5	37.5	0	0%		29	9	-23%	October 2014	I
			Totals	1542	1542				854.5				

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

T--Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

FN1: Based on discussions with the Director, it was decided to perform a desk review for 1-2 years of Directors Expenses, testing large or unusual items, follow up with AR findings and observations, and review specific activities identified in the Federal Consumer Information requirements.

FN2: Audit included follow up on previous investigation and was completed by investigative auditor.

FN3: Audit findings resulted in extra time to complete the audit.

**SWIA - IT Audit
Internal Audit Plan
Fiscal Year Ended June 30, 2015
Revised as of 10/31/2014**

Rank	Type	Area	Audit	Current Year Budget				Actual Hours	Budget to Actual		Completion Date Estimated / Actual	Current Status	
				Original	Revised	Change Hours	Change Percentage		Hours	Percentage			
Required Assignments:													
Brought forward	A	IT	Carryover from FY '14 - Logical Access Security	72	144	72	100%	Fn 1	5	139	97%	February 2015	Planning combined
Brought forward	A	IT	Carryover from FY '14 - Completion of GCR reviews	120	216	96	80%	Fn 2	329	(113)	-52%	December 2014	In Process
	C	IT	Consulting w/ IT personnel	64	52	(12)	-19%	Fn 3	26	26	50%	Ongoing	In Process
Required by TBR	F	IT	Follow-up on prior IT Audit recommendations	24	16	(8)	-33%		2	14	88%	Ongoing	Planning
Required by TBR	M	IT	IT Risk Assessment	4	4	0	0%		4	0	0%	July 2014	Completed
General Control Reviews:													
(1)	A	IT	RODP	100	100	0	0%		0	100	100%	January 2015	Scheduled
	A	IT	MTSU	150	150	0	0%		1	149	99%	December 2014	Planning
	A	IT	TTU	150	150	0	0%		0	150	100%	April 2015	Scheduled
	A	IT	CoSCC	150	150	0	0%		69	81	54%	September 2014	In Process
	A	IT	DSCC	150	150	0	0%		0	150	100%	March 2015	Scheduled
	A	IT	STCC	150	150	0	0%		61	89	59%	October 2014	In Process
	A	IT	WSCC	150	150	0	0%		0	150	100%	May 2015	Scheduled
IT / Business Projects:													
Brought forward	C	IT	Banner system "XE" up-grade and ODS data warehouse implementation	60	60	0	0%		32	28	47%	Ongoing	In Process
	C	IS	Business Continuity Planning / IT Disaster Recovery	48	24	(24)	-50%		3	21	88%	Ongoing	Delayed by Team Mgr.
Special Request from CIO	S	IT	Social engineering program	32	0	(32)	-100%		0	0	0%	February 2015	Combined
	C	IS	Business Process Management (IT impact)	24	12	(12)	-50%		4	8	67%	June 2015	In Process
Risk Based Audits:													
Special Request from CIO	S	IS	Information Dissemination Standards (I)	80	0	(80)	-100%		0	0	0%	February 2015	Combined
													</

Estimate-Hours Available For Audits = 1521

T--Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

(1) Combined the Logical access and Dissemination Standards audits. .

(2) Completion of FY 2014 GCR Audits in new format for report and workpapers

(3) Consulting consisted primarily of IT request regarding Security

Tennessee Board of Regents - System-wide Internal Audit

Investigation Plan

Fiscal Year Ended June 30, 2015

Revised as of October 31, 2014

Rank	Type	Area	Audit	Current Year Budget					Actual Hours	Budget to Actual			Completion Date Estimated / Actual	Current Status
				Original	Revised	Change Hours	Change Percentage			Hours	Percentage			
Investigation	P	IS	INVESTIGATION MANAGEMENT	160	160	0	0%		48	112	70%		Ongoing	
Investigation	C	IS	CAMPUS CONSULTATION	160	160	0	0%		42	118	74%		Ongoing	
Investigation (1)	I	FM	TBR 10-08		40	40	100%				0%		November 2014	/
Investigation (1)	I	FM	TBR 12-04		40	40	100%				0%		November 2014	/
Investigation (1)	I	FM	TBR 13-02		40	40	100%				0%		November 2014	/
Investigation (1)	I	IS	TBR 13-03		20	20	100%		17.5	3	13%		TBD	/
Investigation (1)	I	FM	TBR 14-03		20	20	100%		0	20	100%		TBD	/
Investigation (1)	I	IA	TBR 14-04	20	20	0	0%		0	20	100%		TBD	/
Investigation (1)	I	FM	TBR 14-06		4	4	100%		4	0	0%		7/17/2014	C
Investigation (1)	I	FM	TBR 14-12	20	20	0	0%		7.5	13	63%		7/17/2014	C
Investigation (1)	I	FM	TBR 14-15	40	40	0	0%		0	40	100%		TBD	/
Investigation (1)	I	IS	TBR 14-17		40	40	100%		0	40	100%		TBD	/
Investigation (1)	I	FM	TBR 14-19	40	500	460	1150%		436.5	64	13%		November 2014	/
Investigation (1)	I	IS	TBR 14-20		40	40	100%		0	40	100%		TBD	/
Investigation (1)	I	IS	TBR 14-21		40	40	100%		0	40	100%		TBD	/
Investigation	I	FM	TBR 15-01		40	40	100%		1.5	39	96%		TBD	/
Investigation	I	SS	TBR 15-02		5	5	100%		1.5	4	70%		9/2/2014	C
Investigation	I	FM	TBR 15-03		40	40	100%		0	40	100%		TBD	/
	I	FM	Unscheduled Investigations	800	-29	(829)	-104%			(29)	100%		June 2015	
			Totals	1240	1240				558.5					

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

T--Tie

TBD-To Be Determined

Audit Types:

R - Required

A - Risk-Based (Assessed)

S - Special Request

I - Investigation

P - Project (Ongoing or Recurring)

M - Management's Risk Assessment

C - Consultation

F - Follow-up Review

Functional Areas:

AD - Advancement

AT - Athletics

AX - Auxiliary

FM - Financial Management

IA - Instruction & Academic Support

IS - Institutional Support

IT - Information Technology

PP - Physical Plant

RS - Research

SS - Student Services

Status:

Scheduled

In Progress

Completed

Removed

Footnotes:

(1) Brought forward from prior year.

**Tennessee Board of Regents
Committee on Audit**

DATE:	November 25, 2014
AGENDA ITEM:	Review of Audit Committee Charter
PRESENTER:	Tammy Birchett
ACTION REQUIRED:	Voice Vote
STAFF'S RECOMMENDATION:	Approval

BACKGROUND INFORMATION:

The Audit Committee Charter is reviewed annually, as required by the charter, to consider any needed revisions. Upon approval of any changes by the Audit Committee and Board, the charter is submitted to the Comptroller of the Treasury for review and approval. The Audit Committee Charter was last revised by the Audit Committee on November 16, 2010, and subsequently approved by the Comptroller of the Treasury.

The staff of System-wide Internal Audit has reviewed the charter and proposed the following changes, which are presented on a marked copy of the charter, attached for review.

- The title of the chief system auditor was changed from Director to Chief Audit Executive (CAE) to reflect a recent title change.
- Under Purpose and Responsibilities, separated the Committee's responsibilities for Internal Audit into two sections (Function and Administration) for clarity.
- Under Internal Audit Function, clarified the Committee's responsibilities for approving the institutions' audit charters and the institutions' revised audit plans.
- Added the responsibility for the Committee to ensure the internal audit function maintains a quality assurance and improvement program, including internal procedures and assessments and a periodic external quality assessment of conformance with the IIA Standards.
- Under Purpose and Internal Control and Compliance, clarified the Committee's responsibilities for risk and control assessments.
- Under Other, clarified the requirement related to review of the Board's conflict of interest policy regarding annual signoff of key staff and procedures for ensuring potential conflicts are resolved and documented.

Tennessee Board of Regents

Audit Committee Charter

Purpose

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

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

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

Authority

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

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

Responsibilities

The Audit Committee employs a person qualified by training and experience to serve as the ~~Director-Chief Audit Executive for the System, who-wide Internal Auditing and to~~ reports directly to the Audit Committee and the Board of Regents. The ~~Director-Chief Audit Executive of System-wide Internal Auditing~~ coordinates audit activities with the Tennessee Comptroller of the Treasury, with the campus internal auditors and with any other external auditors. The Audit Committee facilitates any audit and investigative matters, including advising auditors and investigators of any information the committee may receive pertinent to these matters.

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

Tennessee Comptroller's Office Audits

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

External Audits

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

Internal Audit Function

- Ensure that the ~~Director-Chief Audit Executive of System-wide Internal Auditing~~ has direct and unrestricted access to the chairman and other committee members.
- Review and approve the charter for the System-wide Internal Audit function and the institutions' audit functions.
- Review and approve the annual audit plans for the system office and the institutions' audit functions, including significant revisions or management's request for unplanned audits.
- Receive and review significant results of internal audits performed.

- Review the results of the year's work with the ~~Director of System-wide Internal Auditing~~ Chief Audit Executive. ~~Changes to the audit plan, including management requests for unplanned assignments, should also be reviewed.~~
- Receive and review any other work prepared by the ~~Director of~~ Chief Audit Executive for the ~~System-wide Internal Auditing~~.
- Ensure the internal audit function maintains a quality assurance and improvement program, including internal procedures and assessments and a periodic external quality assessment of conformance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

Internal Audit Administration

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

Risk, Internal Control and Compliance

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

- Review and evaluate risk and control assessments performed by management of the Board and its institutions.

Fraud

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

Other

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

Membership

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

Independence

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

Education

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

Meetings

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

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

1. Items deemed not subject to public inspection under *Tennessee Code Annotated*, Sections 10-7-503 and 10-7-504, and all other matters designated as confidential or privileged under this code;
2. Litigation;
3. Audits or investigations;
4. Information protected by federal law, and
5. Matters involving information under *Tennessee Code Annotated*, Section 4-35-107(a), where the informant has requested anonymity.

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

**Tennessee Board of Regents
Committee on Audit**

DATE: November 25, 2014

AGENDA ITEM: **Review of Salaries and Budgets 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, 2014 for Fiscal Year 2015. 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.

The following schools have vacancies at the Director level:

Columbia State Community College
Dyersburg State Community College – since July 2013
Motlow State Community College
Northeast State Community College – since September 2014

Columbia and Motlow contract with MTSU Internal Audit for some audit services but have been attempting to hire an auditor since July 2013.

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

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

Positions	Number of Positions	Average Salary	Salary Range
University Directors	6	\$ 84,977	\$76,936 - \$101,801
University Assistant Directors	4	\$ 56,568	\$52,298 - \$62,488
University Auditors	8	\$ 48,172	\$38,884 - \$62,000
Total University	<u>18</u>		
Community College Directors*	9	\$ 61,757	\$45,590 - \$72,826
Community College Auditors (Part-time) **	0	N/A	N/A
Total Community College	<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
Total System-wide Office	<u>5</u>		
Total Filled Positions	32	\$ 65,189	\$38,884 - \$111,447
Vacant Positions *	<u>4.5</u>		
All Positions	<u><u>36.5</u></u>		

Notes

* Vacancies include three community college directors at the following campuses:

Columbia State
Dyersburg State
Motlow State
Northeast State

** Chattanooga State has a vacant part-time position.

Tennessee Board of Regents
Internal Auditor Salaries and Experience as of October 1, 2014
For the Fiscal Year Ended June 30, 2015

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	20	13.5
B. Chancellor	APSU	Internal Auditor	\$ 48,599	None	20	15.5
R. Lewis	ETSU	Director of Internal Audit	\$ 81,450	CPA	19	16
C. Hyder	ETSU	Assistant Director	\$ 52,298	CIA	17	12
M. Stirling	ETSU	Internal Auditor	\$ 41,152	CPA	8	3
R. Scheuch	ETSU	Information Systems Auditor	\$ 48,865	CISSP	22	7
B. Burkhart	MTSU	Director of Audit and Consulting Services	\$ 80,615	CPA	32	28
D. Snodgrass	MTSU	Assistant Director	\$ 57,807	CPA	31	27
C. Ray	MTSU	Internal Auditor 1	\$ 41,495	None	14	6
O. Snyder	MTSU	Internal Auditor 1	\$ 38,884	CPA	9	6
M. Batson	TSU	Director of Internal Audit	\$ 77,900	CPA	27	19
N. Trobaugh	TSU	Assistant Director	\$ 62,488	CFE, CGFM	46	37
D. Metts	TTU	Director of Internal Audit	\$ 91,157	CPA	35	31
G. Ligon	TTU	Assistant Director	\$ 53,680	None	30.5	30.5
B. Morgan	UOM	Director of Internal Audit	\$ 101,801	CPA, CIA, CFE	31	3.5
V. Deaton	UOM	Senior Internal Auditor	\$ 62,000	CISA, CFE	16	1
J. Pierce	UOM	Senior IT & Network Security Auditor	\$ 59,378	CISA, CRISC	5	3.5
P. Gogonelis	UOM	Financial and Compliance Auditor	\$ 45,000	CFE, CGAP, CRMA	5	1
K. Clingan	ChSCC	Director of Internal Audit	\$ 65,975	CIA, CFSA, CIDA	22	<1
Vacant	ChSCC	Specialist - Internal Audit **				
A. Bishop	CISCC	Director of Internal Audit	\$ 45,590	CPA, CGFM	25.5	19.5
Vacant *	CoSCC	MTSU auditors conduct required audits by contract.				
Vacant *	DSCC	Director of Internal Audit				
A. Brown	JSCC	Director of Internal Audit	\$ 56,485	CPA	28	28
Vacant *	MSCC	MTSU auditors conduct required audits by contract.				
P. Feller	NaSCC	Director of Internal Audit	\$ 68,804	CPA, CIA, CFE	21	15
Vacantv *	NeSCC	Director of Internal Audit				
S. Walker	PSCC	Director of Internal Audit	\$ 67,100	CPA, CGFM	28	24
A. Benson	RSCC	Director of Internal Audit	\$ 56,522	CPA, CFE	20.5	9.5
C. Johnson	STCC	Director of Internal Audit	\$ 63,600	CPA		<1
N. Batson	VSCC	Director of Internal Audit	\$ 58,914	CPA	24	22
M. Ortlieb	WSCC	Director of Internal Audit	\$ 72,826	CPA	42	2.5
T. Birchett	TBR	Chief Audit Executive	\$ 111,447	CPA	33	10
B. Clements	TBR	Assistant Director	\$ 82,621	CIA, CFE	17	8
L. Ciprich	TBR	Investigative Auditor IV	\$ 73,080	CIA, CFS	25	1
H. Vose	TBR	Internal Auditor IV - TCATs	\$ 68,502	CIA, CFE	18	6
J. Sorrell	TBR	Information Systems Auditor IV	\$ 73,080	CISA	36	1

Notes:

* Vacancies include three community college directors at the following campuses:

Columbia State
Dyersburg State
Motlow State
Northeast State

** Chattanooga State has a vacant part-time position.

Certifications:

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

**Tennessee Board of Regents
Internal Audit Travel and Operating Budgets
For the Fiscal Year Ended June 30, 2015**

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	\$ 4,913	\$ 2,725	\$ 9,825	\$ 5,450
UOM	5	\$ 1,000	\$ 1,600	\$ 5,000	\$ 8,000
Average per Auditor		\$ 1,631	\$ 2,324		

Institution	Auditors	Travel Budget per Auditor	Operating Budget per Auditor	Total Travel Budget	Total Operating Budget
ChSCC	1.5	\$ 2,550	\$ 1,623	\$ 2,550	\$ 2,435
CISCC	1	\$ -	\$ 1,530	\$ -	\$ 1,530
JSCC	1	\$ 3,000	\$ 1,100	\$ 3,000	\$ 1,100
NaSCC	1	\$ 500	\$ 2,000	\$ 500	\$ 2,000
PSCC	1	\$ 3,500	\$ 2,080	\$ 3,500	\$ 2,080
RSCC	1	\$ 1,920	\$ 1,470	\$ 1,920	\$ 1,470
STCC	1	\$ 4,600	\$ 1,400	\$ 4,600	\$ 1,400
VSCC	1	\$ 1,675	\$ 1,215	\$ 1,675	\$ 1,215
WSCC	1	\$ 1,250	\$ 1,311	\$ 1,250	\$ 1,311
Average per Auditor		\$ 1,999	\$ 1,531		

Institution	Auditors	Travel Budget per Auditor	Operating Budget per Auditor	Total Travel Budget	Total Operating Budget
TBR - SWIA (Note 4)	4	\$ 3,100	\$ 4,300	\$ 12,400	\$ 17,200
TCAT	1	\$ 10,000	\$ 6,800	\$ 10,000	\$ 6,800

Note 1: CoSCC and MSCC currently contract with MTSU for audit services. DSCC and NeSCC 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 continuing 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 25, 2014

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

PRESENTER: Tammy Birchett

ACTION REQUIRED: Roll Call Vote

STAFF'S RECOMMENDATION: Approve

BACKGROUND INFORMATION:

In accordance with the Audit Committee Charter, salaries for auditors in the Office of System-wide Internal Audit are to be reviewed and approved by the Audit Committee. Salaries in effect at October 1, 2014, for Fiscal Year 2015, for system office audit staff are presented on the attached document for review and approval.

Tennessee Board of Regents
Office of System-wide Internal Audit Salaries as of October 1, 2014
For the Fiscal Year Ended June 30, 2015

Name	Title	FY 2014 Salary	Professional Certifications	Years of Professional Experience	Years of TBR Experience
T. Birchett	Director of System-wide Internal Audit	\$ 111,447	CPA	33	10
B. Clements	Assistant Director	\$ 82,621	CIA, CFE	17	8
L. Ciprich	Investigative Auditor IV	\$ 73,080	CIA, CFS	25	1
H. Vose	Internal Auditor IV - TCATs	\$ 68,502	CIA, CFE	18	6
J. Sorrell	Information Systems Auditor IV	\$ 73,080	CISA	36	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 25, 2014

AGENDA ITEM: **New Policy 4:03:03:60, Reports of Expenditures of the Chancellor and Presidents**

PRESENTER: Tammy Birchett

ACTION REQUIRED: Voice Vote

STAFF'S RECOMMENDATION: Approval

BACKGROUND INFORMATION:

The state statute requiring the reports of expenditures states that TBR should have a policy regarding the report of expenditures of the Chancellor and presidents. Such a policy was not created when the legislation was passed in 2004 because a reporting process and related procedures were put into place. However, when this requirement was recently reviewed, the General Counsel's office advised that a policy would be preferable to adhere to the statute. The attached policy includes the requirements of the law and the process that is in place within the TBR system.

Policy Area

Business and Finance Policies

Number – 4:03:03:60

Name: Reports of Expenditures by the Chancellor and Presidents

Purpose

To comply with TCA 49-14-104, which requires a policy establishing at least annual reporting of discretionary expenditures made by, at the direction of, or for the benefit of the Chancellor or system presidents. To comply with TCA 49-7-3001, which requires risk-based internal financial audits of the offices of the chancellor and presidents.

Applies To

Tennessee Board of Regents System Office

Universities

Community Colleges

Definitions

Discretionary Expenditures – TCA 49-14-104 states that “it is the legislative intent that the policy require the report of discretionary expenditures, which shall include, but not be limited to, those made 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 chancellor's or the president's office.”

Policy

- I. Quarterly Reports of Expenditures
 - A. The Chancellor and each president shall provide a quarterly report of the expenditures made by, at the direction of, or for the benefit of the Chancellor or president, in a format provided by the system office.
 - B. The report will include expenditures from any source of funds, including but not limited to, institutional funds, foundation funds, unrestricted gifts, athletic funds, sponsorship fees, licensing revenue, royalty funds and any third-parties.
 - C. The report will be submitted following the end of each quarter to the TBR Office of Business and Finance.

II. Administrative Review of Expenditures

- A. The TBR Office of Business and Finance will compile the quarterly reports and provide them to the Office of System-wide Internal Audit.
- B. The TBR Office of System-wide Internal Audit will review the reports quarterly and provide a comprehensive report of the expenditures to the Audit Committee of the Board of Regents at least annually.

III. Audits of Expenditures

- A. The TBR Office of System-wide Internal Audit will select a sample each year of the offices of the Chancellor and the presidents of the institutions comprising the system and direct risk-based internal financial audits of those offices. At least thirty percent (30%) of such offices shall be audited for any given fiscal year.
- B. The results of the internal financial audits performed will be presented to the Audit Committee of the Board of Regents for review and made available to the president's council or other sub-councils as needed.
- C. The results of the internal financial audits performed will be provided to the Comptroller of the Treasury by December 1 each year.

Related

Exhibits

**Tennessee Board of Regents
Committee on Audit**

DATE:	November 25, 2014
AGENDA ITEM:	Non-Public Executive Session
PRESENTER:	Tammy Birchett
ACTION REQUIRED:	Informational Report
STAFF'S RECOMMENDATION:	Accept Report

BACKGROUND INFORMATION:

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