



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

**AGENDA**  
**November 18, 2015**

- 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 2016 INTERNAL AUDIT PLANS (Tammy Birchett)**
  
- III. REVIEW OF AUDIT COMMITTEE RESPONSIBILITIES (Tammy Birchett)**
  - a. Review of Audit Committee Charter**
  - b. Review of Audit Committee Responsibilities**
  
- 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. NON-PUBLIC EXECUTIVE SESSION (Tammy Birchett)**

**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 18, 2015

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

**PRESENTER:** Tammy Birchett

**ACTION REQUIRED:** Informational Report

**STAFF'S RECOMMENDATION:** Accept Report

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**BACKGROUND INFORMATION:**

The Comptroller of the Treasury, Division of State Audit, under the authority of TCA 4-3-304, performs financial and compliance audits of each Tennessee Board of Regents university, community college and the system office. Universities are audited annually and community colleges and the system office are audited every other year. A description of the standards followed by the Comptroller's Office and the types of findings that may be reported follow this transmittal. The Comptroller's Office also performs performance audits of the Tennessee Board of Regents and higher education operations, as needed.

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

**FINANCIAL AND COMPLIANCE AUDITS – NO FINDINGS**

Chattanooga State Community College  
— FYE June 30, 2014 and June 30, 2013

**FINANCIAL AND COMPLIANCE AUDITS – FINDINGS**

Cleveland State Community College  
— FYE June 30, 2014 and June 30, 2013

Dyersburg State Community College  
— FYE June 30, 2014 and June 30, 2013

Motlow State Community College  
— FYE June 30, 2014 and June 30, 2013

Southwest Tennessee 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. An executive summary of each follow-up audit is included in the Audit Committee's quarterly materials.

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

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

**Types of Findings**

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

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

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

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

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

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

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

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

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

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

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

**Tennessee Board of Regents**  
**Audit Committee**  
**November 18, 2015**  
*Review of Comptroller's Office Audit Reports*  
*Financial and Compliance Audits—No Findings Reported*

<b>Institution</b>	<b>For the Years Ended</b>	<b>Auditor's Opinion on Financial Statements</b>	<b>Report on Internal Control</b>	<b>Report on Compliance</b>	<b>Findings</b>
Chattanooga State Community College	June 30, 2014 and June 30, 2013	Unmodified Opinion	No material weaknesses identified	No instances of noncompliance required to be reported	0

**Tennessee Board of Regents**  
**Audit Committee**  
**November 18, 2015**  
*Review of Comptroller's Office Audit Reports*  
*Financial and Compliance Audits—Findings Reported*

<b>Institution</b>	<b>For the Years Ended</b>	<b>Auditor's Opinion on Financial Statements</b>	<b>Report on Internal Control</b>	<b>Report on Compliance</b>	<b>Findings</b>
Cleveland State Community College	June 30, 2014 and June 30, 2013	Unmodified Opinion	Four findings identified as material weaknesses	No instances of noncompliance required to be reported	4

**Finding 1 – Management needs to improve procedures for preparing and reviewing financial statements to prevent errors.** The finding noted the college's procedures for preparing its financial statements are not adequate to ensure the accuracy and proper classification of information. The fiscal year 2014 and fiscal year 2013 were prepared by two different Business Managers and there was turnover among other staff. It was not possible to determine the exact cause of these errors since neither Business Manager was available to be interviewed. The lack of continuity in the college's accounting staff was a contributing factor to these errors. The finding cited 10 errors in the financial statements and notes, consisting of five classification errors, three calculation errors and the reporting of two incorrect amounts. The audited financial statements were corrected.

**Management's Comment:** Management concurred stating the Vice President of Finance and Advancement will institute procedures to address the preparation of the financial statements and notes and the subsequent review process. In the month of June 2015, the college hired a retired Business Manager to concentrate on closing year end. A reorganization of the business office took place on April 1, 2015, to separate the functions of Accounting and Budgeting and to create an Interim Director of Fiscal Services and a Coordinator of Accounting. The college also provided training for new staff members.

**Finding 2 – Bank reconciliations should be prepared promptly and correctly.** The finding noted the college business office personnel do not prepare bank reconciliations correctly or timely which could lead to reporting errors or possibly undetected misappropriations of cash. The college employed three different Bursars and three different Directors of Business Operations from July 1, 2012 to March 31, 2015.

**Management's Comment:** Management concurred stating the Vice President of Finance and Advancement will see that employees performing bank reconciliations are properly trained and supervised. A business office reorganization took place April 1, 2015, to separate the functions of Accounting and Budgeting, creating a better system of checks and balances.

**Finding 3 – Cleveland State did not provide adequate internal controls in four specific areas.** Management did not design and monitor internal controls in four specific areas. The audit observed four conditions in violation of industry-accepted best practices. Inconsistent implementation of internal controls increases the risk of fraud or error. The details of these findings are confidential pursuant to Section 10-7-504(i) *Tennessee Code Annotated*.

**Management's Comment** – Management concurred with the findings and recommendation. Management is implementing additional internal controls over the specific areas noted during the audit.

**Finding 4 – Cleveland State Community College, the Tennessee Board of Regents, and the Tennessee Department of Finance and Administration did not provide adequate internal controls in one specific area.** The college, the TBR, and the Tennessee Department of F&A did not collaborate to design and monitor effective internal controls. The audit observed four conditions in violation of industry-accepted best practices. Inconsistent implementation of internal controls increases the risk of fraud or error. The details of these findings are confidential pursuant to Section 10-7-504(i) *Tennessee Code Annotated*.

**Management's Comment** – CISCC and TBR management concur. The college will implement additional internal controls over the specific areas noted during the audit and TBR will develop policies and procedures to appropriately address the circumstances noted within the finding. TBR will do so in collaboration with its institutions and the Department of Finance and Administration.

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

**Tennessee Board of Regents**  
**Audit Committee**  
**November 18, 2015**  
*Review of Comptroller's Office Audit Reports*  
*Financial and Compliance Audits—Findings Reported*

<b>Institution</b>	<b>For the Years Ended</b>	<b>Auditor's Opinion on Financial Statements</b>	<b>Report on Internal Control</b>	<b>Report on Compliance</b>	<b>Findings</b>
Dyersburg State Community College	June 30, 2014 and June 30, 2013	Unmodified Opinion	Two findings identified as significant deficiencies, but not as material weaknesses	No instances of noncompliance required to be reported	2

**Finding 1 – The college did not provide adequate internal controls in two specific areas.** The college did not design and monitor internal controls in specific areas. The audit observed two 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 with the findings and recommendation. Management is taking corrective action to ensure internal controls are strengthened in the two specific areas. Risk assessment will be modified to specifically include these areas to be monitored on an on-going basis within the next 30 days.

**Finding 2 – Dyersburg State Community College, the Tennessee Board of Regents, and the Tennessee Department of Finance and Administration did not provide adequate internal controls in one specific area.** The college, the TBR, and the Tennessee Department of F&A did not collaborate to design and monitor effective internal controls. The audit observed four conditions in violation of industry-accepted best practices. Inconsistent implementation of internal controls increases the risk of fraud or error. The details of these findings are confidential pursuant to Section 10-7-504(i) *Tennessee Code Annotated*.

**Management's Comment** – DSCC and TBR management concur. The college will implement additional internal controls over the specific areas noted during the audit and TBR will develop policies and procedures to appropriately address the circumstances noted within the finding. TBR will do so in collaboration with its institutions and the Department of Finance and Administration.

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

**Tennessee Board of Regents**  
**Audit Committee**  
**November 18, 2015**  
*Review of Comptroller's Office Audit Reports*  
*Financial and Compliance Audits—Findings Reported*

<b>Institution</b>	<b>For the Years Ended</b>	<b>Auditor's Opinion on Financial Statements</b>	<b>Report on Internal Control</b>	<b>Report on Compliance</b>	<b>Findings</b>
Motlow State Community College	June 30, 2014 and June 30, 2013	Unmodified Opinion	Two findings identified as significant deficiencies, but not as material weaknesses	No instances of noncompliance required to be reported	2

**Finding 1 – The college did not provide adequate internal controls in one specific area.** The college did not design and monitor internal controls in specific areas. The audit observed two 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 with the findings and recommendation. Management is implementing additional internal controls over the specific areas noted during the audit.

**Finding 2 – Motlow State Community College, the Tennessee Board of Regents, and the Tennessee Department of Finance and Administration did not provide adequate internal controls in one specific area.** The college, the TBR, and the Tennessee Department of F&A did not collaborate to design and monitor effective internal controls. The audit observed four conditions in violation of industry-accepted best practices. Inconsistent implementation of internal controls increases the risk of fraud or error. The details of these findings are confidential pursuant to Section 10-7-504(i) *Tennessee Code Annotated*.

**Management's Comment** – MSCC and TBR management concur. The college will implement additional internal controls over the specific areas noted during the audit and TBR will develop policies and procedures to appropriately address the circumstances noted within the finding. TBR will do so in collaboration with its institutions and the Department of Finance and Administration.

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



**Tennessee Board of Regents**  
**Audit Committee**  
**November 18, 2015**  
*Review of Comptroller's Office Audit Reports*  
**Financial and Compliance Audits—Findings Reported**

<b>Institution</b>	<b>For the Years Ended</b>	<b>Auditor's Opinion on Financial Statements</b>	<b>Report on Internal Control</b>	<b>Report on Compliance</b>	<b>Findings</b>
Southwest Tennessee Community College	June 30, 2013 and June 30, 2012	Unmodified Opinion	Two findings identified as significant deficiencies; one also identified as a material weakness	No instances of noncompliance required to be reported	2

**Finding 1 – Management needs to improve procedures for preparing and reviewing financial statements to prevent errors.** The finding noted the college's procedures for preparing its financial statements are inadequate and do not ensure the accuracy and proper classification of information. During the two-year period, the college had multiple turnovers in key accounting positions, resulting in staff vacancies when the financial statements and notes were prepared. The Executive Director of Fiscal Operations had to perform tasks normally performed by other personnel in addition to his own responsibilities.

The lack of continuity in the college's accounting staff during the audit period was a contributing factor to the errors in the financial statements, resulting in 16 specific errors in the financial statements and notes, consisting of nine classification errors, three calculation errors and the reporting of four incorrect amounts. The audited financial statements were corrected.

**Management's Comment** – Management concurred. During the period under audit, with the exception of the Executive Director's position, the college lost its entire professional financial reporting staff. Many of the positions, including the Director's position, remained unfilled for over a year. The college has since hired a Director with extensive knowledge of governmental accounting and reporting requirements. The college has filled the other vacant positions to assist the Executive Director. The Director, Executive Director, and Vice President will each have the responsibility of ensuring the accuracy of the financial statements.

**Finding 2 – Management 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 and ensured the following: these conditions either have been or will be remedied by specified dates; effective controls to ensure compliance have been put in place; and staff assignments have been made for ongoing monitoring of risks and control mitigation.

*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 - Status Report on State Audit Recommendations**  
**(Report sorted by Institution and then Date of Final report)**

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
TSU FY 2014	Wednesday, August 19, 2015	TSU - State Audit FY 2014 State Audit LOU Finding - Management did not provide adequate internal controls in three specific areas.	Chief Information Officer	Thursday, December 31, 2015		No Progress
TSU FY 2014	Wednesday, August 19, 2015	TSU - State Audit FY 2014 State Audit Finding - The university's financial aid office did not notify the Department of Education of Pell disbursement in a timely manner.	Director of Financial Aid	Thursday, December 31, 2015		No Progress
CISCC FY 2014 and 2013	Friday, August 28, 2015	CISCC - State Audit FY 2014 and FY 2013 State Audit Finding - Management needs to improve procedures for preparing and reviewing financial statements to prevent errors.	Vice President of Finance and Advancement	Thursday, March 31, 2016		No Progress
CISCC FY 2014 and 2013	Friday, August 28, 2015	CISCC - State Audit FY 2014 and FY 2013 State Audit Finding - Bank reconciliations should be prepared promptly and correctly.	Vice President of Finance and Advancement	Thursday, March 31, 2016		No Progress
CISCC FY 2014 and 2013	Friday, August 28, 2015	CISCC - State Audit FY 2014 and FY 2013 State Audit LOU Finding - The college did not provide adequate internal controls in four specific areas.	Chief Information Officer	Thursday, March 31, 2016		No Progress
CoSCC FY 2014 and 2013	Friday, July 31, 2015	CoSCC - State Audit FY 2014 and FY 2013 State Audit LOU Finding - Management did not design and monitor internal controls in one specific area.	Chief Information Officer	Tuesday, December 1, 2015		No Progress

**TBR SWIA - Status Report on State Audit Recommendations**  
**(Report sorted by Institution and then Date of Final report)**

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
CoSCC FY 2014 and 2013	Friday, July 31, 2015	CoSCC - State Audit FY 2014 and FY 2013 State Audit LOU Finding - The college did not have a formal disaster recovery plan, increasing the risk of extended interrupted service.	Chief Information Officer	Tuesday, December 1, 2015		No Progress
DSCC FY 2014 and 2013	Tuesday, August 25, 2015	DSCC - State Audit FY 2014 and FY 2013 State Audit LOU finding - The college did not provide adequate internal controls in two specific areas.	Chief Information Officer	Monday, January 4, 2016		No Progress
MSCC FY 2014 and 2013	Friday, August 28, 2015	MSCC - State Audit FY 2014 and FY 2013 State Audit LOU Finding - The college did not provide adequate internal controls in one specific area.	Chief Information Officer	Thursday, March 31, 2016		No Progress
STCC FY 2013 and 2012	Friday, September 18, 2015	STCC - State Audit FY 2013 and FY 2012 State Audit Finding - Management needs to improve procedures for preparing and reviewing financial statements to prevent errors.	Vice President of Financial and Administrative Services/Ex. Director of Fiscal Operations	Tuesday, December 1, 2015		No Progress
STCC FY 2013 and 2012	Friday, September 18, 2015	STCC - State Audit FY 2013 and FY 2012 State Audit LOU Finding - College did not provide adequate internal controls in five specific areas.	Chief Information Officer	Tuesday, December 1, 2015		No Progress
VSCC FY 2014 and 2013	Wednesday, July 29, 2015	VSCC - State Audit FY 2014 and FY 2013 State Audit LOU Finding - The college did not provide adequate internal controls in two specific areas.	Chief Information Officer	Tuesday, December 1, 2015		No Progress

**TBR SWIA - Status Report on State Audit Recommendations  
(Report sorted by Institution and then Date of Final report)**

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
VSCC FY 2014 and 2013	Wednesday, July 29, 2015	VSCC - State Audit FY 2014 and FY 2013 State Audit LOU Finding - The college did not adequately implement password controls and patching procedures to protect the security of the operating systems and databases supporting Internet Native Banner.	Chief Information Officer	Tuesday, December 1, 2015		No Progress
VSCC FY 2014 and 2013	Wednesday, July 29, 2015	VSCC - State Audit FY 2014 and FY 2013 State Audit LOU Finding - Management did not implement adequate controls to remove separated employees' access to the Internet Native Banner application.	Chief Information Officer	Tuesday, December 1, 2015		No Progress

**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 18, 2015

**AGENDA ITEM:** **Review of Corrective Actions on TBR  
Performance Audit Findings**

**PRESENTER:** Tammy Birchett

**ACTION REQUIRED:** Informational Report

**STAFF'S RECOMMENDATION:** Accept Report

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**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. Sections highlighted in the summary have been revised since the last Audit Committee meeting. While the evaluation of the sufficiency of TBR's actions to correct the findings will ultimately be made by the Comptroller's Office, the summary indicates two findings require additional actions.

Finding 2 – TBR universities need to develop monitoring systems to ensure that transfer students obtain all allowable college credit for all transferable courses.

*Status: An updated status was not available when these materials were prepared but will be provided at the meeting.*

Finding 6 – TBR universities and community colleges have not included General Counsel recommended provisions in foundation agreements.

*Status: TBR implemented a new Foundations policy on September 17, 2015. Institutions with foundations have one year to implement new agreements following the new policy guidance.*

Tennessee Board of Regents  
 Report of Corrective Actions on Performance Audit Findings  
 Date: November 6, 2015

<b>Finding 1</b>			
The Office of System-wide Internal Audit has not conducted audits of funding formula data submitted by TBR institutions.			
<b>Responsibility</b>		<b>Estimated Completion Date</b>	<b>Status</b>
Tammy Birchett		Orig: Dec 2014 Rev: Spring 2015	Resolved
<b>Action Steps</b>		<b>Completion Date</b>	<b>Comments</b>
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 August 13, 2014 (1).	Completed 19 audits of completion data elements.
3.	Meet with THEC and TBR Research staff to plan 3 <sup>rd</sup> Phase – Audits of Other Funding Formula Elements	October 29, 2014	Planning meeting with TBR Research and THEC staff on 10/29/14.
4.	Complete sampling plan and audit procedures for 3 <sup>rd</sup> Phase – Other Funding Formula Elements	March 30, 2015	Completed
5.	Complete audits on campuses for 3 <sup>rd</sup> Phase – Efficiency and Other Funding Formula Elements	May 15, 2015	Completed 19 audits of efficiency and other data elements.
Note: Completion date of December 2014 was originally projected, but other priorities delayed start of the third phase; completed third phase in Spring 2015.			

<b>Finding 2</b>			
TBR universities need to develop monitoring systems to ensure that transfer students obtain all allowable college credit for all transferable courses.			
<b>Responsibility</b>		<b>Estimated Completion Date</b>	<b>Status</b>
Tristan Denley		June 2015	<i>Ongoing</i>
<b>Action Steps</b>		<b>Completion Date</b>	<b>Comments</b>
1.	Reverse Transfer Agreement with UT and TICUA.	Fall 2014	Completed
2.	MOU with UT Knoxville and TBR guarantees transfer admission from community colleges for those who otherwise meet admission criteria and with certain exclusions.	January 8, 2015	Completed
3.	Explore feasibility and costs of implementing mechanisms to monitor college course transfers system-wide.	<i>In Progress</i>	<i>We are exploring ways that the CDR infrastructure could solve this.</i>
4.	Common Data Repository	<i>In Progress</i>	<i>Planned testing for May 18 – June 18 at schools to be determined.</i>
5.	Develop Degree Audit script.	<i>Planned when CDR is operational</i>	<i>Future project.</i>

Tennessee Board of Regents  
 Report of Corrective Actions on Performance Audit Findings  
 Date: November 6, 2015

<b>Finding 3</b>			
Not all required Tennessee Transfer Pathways have been put in place, as required by the CCTA of 2010.			
<b>Responsibility</b>		<b>Estimated Completion Date</b>	<b>Status</b>
Tristan Denley		Orig: Dec 2014 Rev: August 2015	Resolved
<b>Action Steps</b>		<b>Completion Date</b>	<b>Comments</b>
1.	Work with the General Assembly, UT and THEC to identify majors and programs not consistent with transfer pathways.	Filed January 23, 2014.	Requested General Counsel's assistance with drafting legislation (1/6/14).
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.	December 2014	Meetings have been completed; on track for completion in December. Posted to TTP website.
5.	Once degrees in the Academic Inventory that could provide pathways are identified, develop for TTP. 14 areas were originally identified; expanded to 16 pathways because of 3 rather than 1 program in Allied Health Sciences. Provide curricula for new pathways for final review/approval to Chief Academic Officers at UT and TBR.	April 2015	A review of all schools with degrees in their Academic Inventory that could provide pathways, but are not currently listed, resulted in the addition of 16 new pathways, for a total of 52.
6.	Work with Chief Academic Officer at UT to obtain final approval of new pathways.	May 2015	UT System affirmed new pathways as proposed.
7.	Work with Chief Academic Officers and other TBR groups to obtain approval of new pathways.	July 2015	Approved.
8.	Present information to President's Council for final approval of new pathways.	August 18, 2015	Approved.
9.	Add new pathways to TTP website.	September 4, 2015	Added 52 new pathways, more than the 50 required by statute.
Note: Per 2014 PC794, Section 1, THEC shall require UT and TBR to collaborate and develop a transfer pathway for at least the fifty undergraduate majors for which the demand from students is the highest and in those fields of study for which the development of a transfer pathway is feasible based on the nature of the field of study.			

Tennessee Board of Regents  
 Report of Corrective Actions on Performance Audit Findings  
 Date: November 6, 2015

<b>Finding 4</b>			
TBR institutions need to improve how they publicize the TTPs on their websites.			
<b>Responsibility</b>		<b>Estimated Completion Date</b>	<b>Status</b>
Monica Greppin-Watts		July 2014	Resolved
<b>Action Steps</b>		<b>Completion Date</b>	<b>Comments</b>
1.	Develop written text for each campus to include and imbed information about TTPs in appropriate section of website (if they need text provided).	April 18, 2014	Discussed with UT to develop a similar approach for websites.
2.	Identify communications needed with campus stakeholders: Provosts/Academic Affairs, Admissions Officers, and 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 6, 2015

<b>Finding 5</b>		
Not all required dual-admission agreements are in place between universities and community colleges.		
<b>Responsibility</b>	<b>Estimated Completion Date</b>	<b>Status</b>
Chancellor Morgan	December 2014	Resolved (Note 2)
<b>Action Steps</b>	<b>Completion Date</b>	<b>Comments</b>
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. TBR institutions have agreements with institutions within their geographic proximity.	December 2014	Completed
4. MOU with UT Knoxville and TBR guarantees transfer admission from community colleges for those who otherwise meet admission criteria and with certain exclusions.	January 8, 2015	Completed
5. Under new legislation (PC 794), THEC will define geographic areas for dual-admission agreements.	<i>Unknown</i>	<i>THEC working on definitions. TBR waiting for definitions.</i>
6.		
<p>Note 1: Per PC 794, Section 2, THEC, in consultation with TBR and UT, shall develop policies under which a person who satisfies the admissions requirements of a 2-year institution governed by TBR and a 4-year institution governed by TBR or UT may be admitted to both such institutions. THEC shall identify those institutions for which such dual admission is appropriate, based on geographic or programmatic considerations.</p> <p>Note 2: TBR considers the issue of dual-admission agreements for institutions in close geographic proximity resolved pending any definitions developed by THEC.</p>		

Tennessee Board of Regents  
 Report of Corrective Actions on Performance Audit Findings  
 Date: November 6, 2015

<b>Finding 6</b>			
TBR universities and community colleges have not included General Counsel recommended provisions in foundation agreements.			
<b>Responsibility</b>		<b>Estimated Completion Date</b>	<b>Status</b>
Dale Sims / Mary Moody		Orig: Spring 2015 Rev: Fall 2015	<i>Ongoing</i>
<b>Action Steps</b>		<b>Completion Date</b>	<b>Comments</b>
1.	Pursue revisions to TBR Policy 4:01:07:02, <i>Foundations</i> and any companion changes needed in recommended provisions of foundation agreements	<i>In Progress</i>	Planned for Fall 2015 quarterly meeting cycle.
2.	Drafted revisions to policy and circulated to institutions for comments	May 9, 2014	Completed
3.	Meeting with selected institutional representative and System staff to review comments on draft changes	June 18, 2014	Completed
4.	Draft 2 <sup>nd</sup> revision to policy and model agreement, considering institutional feedback	July 11, 2014	Completed
5.	Circulate 2 <sup>nd</sup> revision to institutions thru business officers – solicit feedback during BASC	July 29, 2014	Completed
6.	Present final version to Chief Business Officers for approval.	July 25, 2015	Approved
7.	Present final version to Presidents/Directors for approval.	August 18-19, 2015	Approved
8.	Present final version to Board for approval.	September 17, 2015	Approved
9.	Instruct institutions to execute revised agreements; set due date for completion (per policy, within 1 year from policy approval).	<i>Estimated September 17, 2016</i>	<i>Institutions have one year from approval to implement new agreements.</i>

Tennessee Board of Regents  
 Report of Corrective Actions on Performance Audit Findings  
 Date: November 6, 2015

<b>Finding 7</b>			
The foundations affiliated with the TBR universities and community colleges failed to disclose in-kind services provided by those institutions.			
<b>Responsibility</b>		<b>Estimated Completion Date</b>	<b>Status</b>
Dale Sims / Mary Moody		October 2014	Resolved
<b>Action Steps</b>		<b>Completion Date</b>	<b>Comments</b>
1.	Discuss finding and needed action with Business Officers during quarterly BASC meeting.	April 22, 2014 BASC meeting	Completed
2.	Provide training to campuses during annual financial statement training program.	May 21, 2014	Completed
3.	Distribute instructions to campuses on financial statement preparation, including recognition of in-kind services provided to foundations.	Week of July 4, 2014	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. During financial audit, UOM confirmed with State Audit that disclosure was not necessary because of costs covered by foundation.
Note: Verified the UOM solution to this issue with the university and State Audit.			

Tennessee Board of Regents  
 Report of Corrective Actions on Performance Audit Findings  
 Date: November 6, 2015

<b>Finding 8</b>			
TBR institutions have emergency preparedness plans, but additional steps should be taken to ensure campus community safety.			
<b>Responsibility</b>		<b>Estimated Completion Date</b>	<b>Status</b>
Dale Sims		Spring 2015	Resolved
<b>Action Steps</b>		<b>Completion Date</b>	<b>Comments</b>
1.	Initiate the review of existing Board policies and guidelines governing emergency planning.	February 24, 2014	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 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.
6.	Obtain approval for new TBR Policy 4:01:05:70, <i>Emergency Management Planning</i> .	December 11, 2014	Approved by President's/Director's Councils; approved by Board on 12/11/14.
Note: Key steps have been completed to create a structure and improved guidance for EP planning. EP is an ongoing process and will require monitoring and meeting with campuses on a regular basis.			

<b>Finding 9</b>			
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.			
<b>Responsibility</b>		<b>Estimated Completion Date</b>	<b>Status</b>
Dale Sims / Mary Moody		July 2014	Resolved
<b>Action Steps</b>		<b>Completion Date</b>	<b>Comments</b>
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.	August 2014	MTSU University Counsel confirmed procedure for a full set of fingerprints in place for Fall Semester 2014.

**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 18, 2015  
**AGENDA ITEM:** **Review of Internal Audit Reports**  
**PRESENTER:** Tammy Birchett  
**ACTION REQUIRED:** Informational Report  
**STAFF'S RECOMMENDATION:** Accept Report

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**BACKGROUND INFORMATION:**

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

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

APSU	Access and Diversity	Page 2
ETSU	Access and Diversity	Page 3
MTSU	Access and Diversity	Page 4
TTU	Access and Diversity	Page 5
UOM	Access and Diversity	Page 6
ChSCC	Access and Diversity	Page 7
CISCC	Access and Diversity	Page 8
CoSCC	Access and Diversity	Page 9
DSCC	Access and Diversity	Page 10
JSCC	Access and Diversity	Page 11
NeSCC	Access and Diversity	Page 12
PSCC	Access and Diversity	Page 13
STCC	Access and Diversity	Page 14
WSCC	Access and Diversity	Page 15

**Internal Audit Reports for Informational Purposes**

APSU	Student Assistance Fund Review	Page 17
ETSU	Contracts and Agreements	Page 18
MTSU	Inventories	Page 19
TSU	Student Assistance Fund	Page 20
TTU	NCAA Student Assistance Fund	Page 21

UOM	Procurement Cards	Page 22
VSCC	Faculty Credentials	Page 23

### **TCAT Focused Reviews of Operations for Informational Purposes**

Athens	Focused Review of Operations	Page 25
Harriman	Focused Review of Operations	Page 26
Knoxville	Focused Review of Operations	Page 27
Oneida/Huntsville	Focused Review of Operations	Page 28

### **Information Technology Audit Reports for Informational Purposes**

ETSU	Third Party Servers	Page 30
MTSU	IT General Controls Review	Page 31-32
TTU	IT General Controls Review	Page 33-34
TTU	PCI-DSS 2014-15	Page 35

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

ETSU	Department of Geosciences	Page 37
TTU	ITS Relocation to Regions Bank Building	Page 38
TTU	Use of State Funds for Memorial Garden	Page 39
TTU	Theft of Gas	Page 40
DSCC	Comp Time Reporting Abuse	Page 41
NaSCC	Learn to Ride Receivable Collections	Page 42
NaSCC	Cash Receipt Approvals	Page 43
Crump	Review of Administrative Allegations	Page 44

### **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 November 6, 2015. 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 18, 2015**

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

**Austin Peay State University  
Access and Diversity Funds  
Fiscal Years 2014 and 2015 Executive Summary**

**Key Staff:** Director Financial Aid, Diversity Ofc

**Auditor:** J. Struckmeyer and B. Chancellor

**Introduction:** The Tennessee Board of Regents (TBR) system receives an annual appropriation of state funds for access and diversity initiatives, which are designed to improve the success rate for targeted populations. The funds have been provided as recurring funds since Fiscal Year 2007-2008, after dismissal of the *Geier* lawsuit, a case filed in 1968 against the State alleging unlawful segregation in higher education. TBR allocates certain amounts directly to the campuses based on historical allocations. Other amounts are awarded to the campuses as grants, determined and awarded based on grant applications. The appropriated funds are to be used for access and diversity initiatives within three categories: 1) Student Scholarships and Fellowships; 2) Student Recruitment and Retention; and 3) Faculty Recruitment and Retention. In addition, certain amounts are allocated to the TBR system office and Tennessee State University for administration.

At Austin Peay State University, the access and diversity funds are administered by the Diversity Committee. Scholarships under this program are awarded to students who meet specific academic criteria and are in one or more underrepresented groups. In addition, the university received other funds during the audit period for Faculty Recruitment and Retention, and Grants for Student Recruitment and Retention and Student Access Faculty Research Grants.

**Objectives:** To determine that adequate internal controls exist to ensure Access and Diversity funds allocated or awarded by the Tennessee Board of Regents system office are managed appropriately and used as planned to meet the university's access and diversity goals.

**Scope:** This audit included the Access and Diversity funds allocated or awarded to the university for the two fiscal years from July 1, 2013 through June 30, 2014 and July 1, 2014 through June 30, 2015.

**Findings/Observations:**

**Finding 1:** The year-end quarterly Access and Diversity reports filed for FYE June 30, 2014 and June 30, 2015 were not accurate.

**Observation 1:** Institution personnel charged with administering Access and Diversity scholarships are not following the process outlined and submitted to TBR OESI in 2007.

**Observation 2:** Funds allocated to Faculty/Staff Recruitment and Retention have been used to support access and diversity initiatives that appear to be Student Recruitment and Retention.

**Audit Conclusion:** Based on audit tests performed for the period July 1, 2013 through June 30, 2015, adequate controls are in place to ensure that Access and Diversity funds allocated or awarded by TBR to Austin Peay State University are managed appropriately and used as planned to meet the university's access and diversity goals, except as noted in the findings and observations above. The table below is a summary of the university's financial activity for access and diversity funds.

<i>Summary of Access &amp; Diversity Activity</i>	<b>Scholarships &amp; Fellowships</b>	<b>Student Recruitment &amp; Retention</b>	<b>Faculty/Staff Recruitment &amp; Retention</b>	<b>Grants</b>
FY 2013 Carryover	83,686.97		130,148.62	98,258.26
FY 2014 Funds Received	224,200		33,000	179,044.36
FY 2014 Expenditures	231,984.50		65,591.51	214,739.88
FY 2014 Funding Returned				10,780.70
FY 2014 Carryover	75,902.47		97,557.11	51,782.04
FY 2015 Funds Received	224,860		32,340	290,771.36
FY 2015 Expenditures	296,908.40		89,520.29	257,728.03
Fy 2015 Funding Returned				28,447.64
FY 2015 Carryover	3,854.07		40,376.82	56,377.73

The university was not required to provide institutional matching funds, but did provide matching of \$15,106 for FY 2014 and \$15,000 for FY 2015.



**East Tennessee State University  
Access and Diversity Funds  
Fiscal Years 2014 and 2015  
Executive Summary**

<b>Key Staff Person:</b> Mary Jordan	<b>Auditor:</b> Becky Lewis
<p><b>Introduction</b> Access and diversity funds have been appropriated by the Legislature to TBR, and subsequently distributed among the institutions, as recurring funds since Fiscal Year 2007-2008. At ETSU, the access and diversity funds are administered by the Office of Equity and Diversity. These funds are used for access and diversity initiatives within three categories: 1) Student Scholarships and Fellowships; 2) Student Recruitment and Retention; and 3) Faculty Recruitment and Retention. In addition, grant funds are also available to institutions based on grant proposals submitted to TBR for consideration.</p>	
<p><b>Objectives</b> To determine that adequate internal controls exist to ensure Access and Diversity funds are managed appropriately and used as planned to meet the university's access and diversity goals.</p>	
<b>Total Questioned Costs or Losses:</b> None	<b>Total Recoveries:</b> Not Applicable
<p><b>Observation:</b> Various internal controls and procedures were identified by TBR's Office of Organizational Effectiveness and Strategic Initiatives (OESI) during the course of the audit. Although these controls and procedures were never documented in a written guideline or policy, the OESI stated they were verbally communicated to the various TBR institutions. During the course of the audit, it was discovered that several verbal guidelines were not always followed by ETSU and included:</p> <ul style="list-style-type: none"> <li>• Access and Diversity funds used for salaries and benefits were not approved in advance by OESI.</li> <li>• The formal document containing the scholarship criteria could not be located by either OESI or ETSU's Equity and Diversity Office.</li> <li>• Access and Diversity funds received were sometimes transferred into other access and diversity accounts. The expenditures associated with these funds however, were not reflected on the quarterly reports submitted to OESI by the institution.</li> <li>• Unspent access and diversity grant funds were sometimes carried over and spent in subsequent years or transferred into other access and diversity accounts without approval of the OESI.</li> </ul> <p>Management agreed to take corrective actions to address these weaknesses.</p>	
<p><b>Audit Conclusion</b> Based on audit tests performed for the period July 1, 2013 through June 30, 2015, adequate controls are in place to ensure that Access and Diversity funds allocated or awarded by TBR to ETSU are managed appropriately and used as planned to meet the university's access and diversity goals, except as noted in the observation above. The objectives of the audit were met.</p>	

**Middle Tennessee State University  
Audit of Access and Diversity Funds  
Fiscal Years 2014 and 2015 Executive Summary**

**Introduction:**

The Tennessee Board of Regents (TBR) system receives an annual appropriation of state funds for access and diversity initiatives which are designed to improve the success rate for targeted populations. The funds have been provided as recurring funds since fiscal year 2007-2008 after dismissal of the *Geier* lawsuit, a case filed in 1968 against the State alleging unlawful segregation in higher education. TBR allocates certain amounts directly to the campuses based on historical allocations. Other amounts are awarded to the campuses as grants determined and awarded based on grant applications. The appropriated funds are to be used for access and diversity initiatives within three categories: 1) Student Scholarships and Fellowships; 2) Student Recruitment and Retention; and 3) Faculty Recruitment and Retention. In addition, certain amounts are allocated to the TBR system office and Tennessee State University for administration.

At Middle Tennessee State University (MTSU) the majority of access and diversity funds are administered by the Office of Financial Aid and Scholarships. Dream scholarships under this program are awarded to students who meet the following criteria: 1) Tennessee resident who graduated from a Tennessee high school; 2) minimum ACT score of 21 or 3.0 high school GPA; 3) enrolled full time (12 hours) every fall and spring semester; and 4) member of an under-represented group. In addition to student scholarships and fellowships, the university received funds for faculty recruitment and retention. In fiscal year 2015 grants were received for Broadcasting a College Going Identity, Experimental Vehicles Program, Scholars Academy Summer Institute and Learning Assistants as a Means to Improve Student Retention in Introductory Physics and Astronomy.

**Objectives:**

To determine that adequate internal controls exist to ensure access and diversity funds allocated or awarded by the TBR system office are managed appropriately and used as planned to meet the university's access and diversity goals.

**Scope:**

This audit included access and diversity funds allocated or awarded to the university for the fiscal years July 1, 2013 through June 30, 2014 and July 1, 2014 through June 30, 2015.

**Audit Conclusion:**

Based on audit tests performed for the period July 1, 2013 through June 30, 2015, adequate controls are in place to ensure that access and diversity funds allocated or awarded by TBR to MTSU are managed appropriately and used as planned to meet the university's access and diversity goals. The table below is a summary of the university's financial activity for access and diversity funds.

<i>Summary of Access &amp; Diversity Activity</i>	<b>Student Scholarships &amp; Fellowships</b>	<b>Student Recruitment &amp; Retention</b>	<b>Faculty/Staff Recruitment &amp; Retention</b>	<b>Grants</b>
FY 2013 Carryover	\$32,500	\$28,653	\$33,975	\$2,777
FY 2014 Funds Received	\$736,480	-	\$58,800	-
FY 2014 Funds Repaid	-	-	\$3,600	-
FY 2014 Expenditures	(\$723,713)	-	(\$65,169)	(\$2,777)
FY 2014 Funds Returned to TBR	-	(\$28,653)	-	-
FY 2014 Carryover	\$45,267	-	\$31,206	-
FY 2015 Funds Received	\$736,480	-	\$58,800	\$118,935
FY 2015 Funds Repaid	-	-	\$3,600	-
FY 2015 Expenditures	(\$707,754)	-	(\$55,878)	(\$102,425)
FY 2015 Funds Returned to TBR	-	-	-	(\$6,455)
FY 2015 Carryover	\$73,993	-	\$37,728	\$10,055

The university was not required to provide institutional matching funds but did provide matching of \$531,000 for FY 2014 and \$614,394 for FY 2015.

**Tennessee Tech University**  
**Access and Diversity Funds - Fiscal Years 2014 and 2015**  
**Executive Summary**

**Key Staff:** Administrative Associate, Office of Scholarships; Manager of Graduate Studies; Senior Grant Accountant

**Auditor:** Assistant Director of Internal Audit

**Introduction:** The Tennessee Board of Regents (TBR) system receives an annual appropriation of state funds for access and diversity initiatives, which are designed to improve the success rate for targeted populations. The funds have been provided as recurring funds since Fiscal Year 2007-2008, after dismissal of the *Geier* lawsuit, a case filed in 1968 against the State alleging unlawful segregation in higher education. TBR allocates certain amounts directly to the campuses based on historical allocations. Other amounts are awarded to the campuses as grants, determined and awarded based on grant applications. The appropriated funds are to be used for access and diversity initiatives within three categories: 1) Student Scholarships and Fellowships; 2) Student Recruitment and Retention; and 3) Faculty Recruitment and Retention. In addition, certain amounts are allocated to the TBR system office and Tennessee State University for administration.

At Tennessee Tech University, the access and diversity funds are administered by the Office of Scholarships and The College of Graduate Studies. Scholarships under this program are awarded to students based on the following criteria: underrepresented ethnic population, resident of an educationally underrepresented county, underrepresented gender population specific to a major. In addition, the university received other funds during the audit period for Student Recruitment and Retention and Grants for enriching the educational and social experience of students.

**Objectives:** To determine that adequate internal controls exist to ensure Access and Diversity funds allocated or awarded by the Tennessee Board of Regents system office are managed appropriately and used as planned to meet the university's access and diversity goals.

**Scope:** This audit included the Access and Diversity funds allocated or awarded to the university for the two fiscal years from July 1, 2013 through June 30, 2014 and July 1, 2014 through June 30, 2015.

**Observations:**

1. The carryover balance in the Scholarships and Fellowships category was overstated by \$10,934.77 for FY 14 and FY 15.
2. The FY 14 and FY 15 financial reports submitted to TBR had not been reviewed and signed by the business officer, campus diversity officer, and financial aid director prior to their submission to TBR.

**Audit Conclusion:** Based on audit tests performed for the period July 1, 2013 through June 30, 2015, adequate controls are in place to ensure that Access and Diversity funds allocated or awarded by TBR to Tennessee Tech University are managed appropriately and used as planned to meet the university's access and diversity goals, except as noted in the observations above. The table below is a summary of the university's financial activity for access and diversity funds.

<b>Summary of Access &amp; Diversity Activity</b>	<b>Scholarships &amp; Fellowships</b>	<b>Student Recruitment &amp; Retention</b>	<b>Faculty/Staff Recruitment &amp; Retention</b>	<b>Grants</b>
FY 2013 Carryover	\$144,107.59	\$107,306.68		
FY 2014 Funds Received	\$336,840.00	\$27,224.97		\$60,000.00
FY 2014 Expenditures	\$386,456.30	\$22,269.16		\$18,218.43
FY 2014 Carryover	\$94,491.29	\$112,262.49		\$41,781.57
FY 2015 Funds Received	\$336,840.00	\$25,540.24		
FY 2015 Expenditures	\$356,975.75	\$39,717.36		\$41,781.57
FY 2015 Carryover	\$74,355.54	\$98,085.37		

The university was not required to provide institutional matching funds, but did provide matching of \$168,707.86 for FY 2014 and \$174,456.10 for FY 2015.

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

**University of Memphis  
Access and Diversity Funds  
Fiscal Years 2014 and 2015 Executive Summary**

**Key Staff:** Provost/Director of Diversity Initiatives

**Auditor:** All University of Memphis Audit Staff

**Introduction:** The Tennessee Board of Regents (TBR) system receives an annual appropriation of state funds for access and diversity initiatives, which are designed to improve the success rate for targeted populations. The funds have been provided as recurring funds since Fiscal Year 2007-2008, after dismissal of the *Geier* lawsuit, a case filed in 1968 against the State alleging unlawful segregation in higher education. TBR allocates certain amounts directly to the campuses based on historical allocations. Other amounts are awarded to the campuses as grants, determined and awarded based on grant applications. The appropriated funds are to be used for access and diversity initiatives within three categories: 1) Student Scholarships and Fellowships; 2) Student Recruitment and Retention; and 3) Faculty Recruitment and Retention. In addition, certain amounts are allocated to the TBR system office and Tennessee State University for administration.

The University of Memphis Cecil C. Humphreys School of Law operates the Tennessee Institute for Pre-Law Program (TIP). This program is part of the University's overall diversity plan and is included in the quarterly reports to the TBR, Office of Organizational Effectiveness and Strategic Initiatives (OESI) but Internal Audit has been told that these funds do not come directly from TBR but are an allocation from the Tennessee Higher-Education Commission (THEC) and OESI has no official responsibility for the TIP program.

At the University of Memphis, the access and diversity funds are administered by the Provost Office under this program are awarded to students who are underrepresented in their respective disciplines or who will become the first person in their immediate families to earn a degree. In addition, the University of Memphis received other funds during the audit period for Student Recruitment and Retention, Faculty Recruitment and Retention, and Grants for academic programs.

**Objectives:** To determine that adequate internal controls exist to ensure Access and Diversity funds allocated or awarded by the Tennessee Board of Regents system office are managed appropriately and used as planned to meet the University of Memphis access and diversity goals.

**Scope:** This audit included the Access and Diversity funds allocated or awarded to the University of Memphis for the two fiscal years from July 1, 2013 through June 30, 2014 and July 1, 2014 through June 30, 2015.

**Audit Conclusion:** Based on audit tests performed for the period July 1, 2013 through June 30, 2015, adequate controls are in place to ensure that Access and Diversity funds allocated or awarded by TBR to the University of Memphis are managed appropriately and used as planned to meet the university's access and diversity goals. The table below is a summary of the university's financial activity for access and diversity funds.

<i>Summary of Access &amp; Diversity Activity</i>	<b>Scholarships &amp; Fellowships</b>	<b>Student Recruitment &amp; Retention</b>	<b>Faculty/Staff Recruitment &amp; Retention</b>	<b>Grants</b>	<b>Recruitment &amp; Retention Post Doc</b>
FY 2013 Carryover	\$174,454	\$119,836	\$63,992	\$8,269	\$50,000
FY 2014 Funds Received	\$1,030,741	\$370,378	\$58,800	\$128,391	
FY 2014 Expenditures	(\$1,013,661)	(\$383,429)	(\$63,434)	(\$112,465)	
FY 2014 Carryover	\$191,534	\$106,785	\$59,358	\$24,195	\$50,000
FY 2015 Funds Received	\$1,064,667	\$212,593	\$76,372	\$140,071	
FY 2015 Expenditures	(\$1,117,296)	(\$307,761)	(\$88,033)	(\$110,612)	
FY 2015 Carryover	\$138,905	\$11,617	\$47,697	\$53,655	\$50,000

The University of Memphis was not required to provide matching funds, but did provide matching of \$22,629 for FY 2014 and \$9,136 for FY 2015.

**Chattanooga State Community College**  
**Access and Diversity Funds**  
**Fiscal Years 2014 and 2015 Executive Summary**

**Key Staff:** Mary Knaff, Director of Multicultural and International Student Services

**Auditor:** Kimberly Clingan, Director Internal Audit

**Introduction:** The Tennessee Board of Regents (TBR) system receives an annual appropriation of state funds for access and diversity initiatives, which are designed to improve the success rate for targeted populations. The funds have been provided as recurring funds since Fiscal Year 2007-2008, after dismissal of the *Geier* lawsuit, a case filed in 1968 against the State alleging unlawful segregation in higher education. TBR allocates certain amounts directly to the campuses based on historical allocations. Other amounts are awarded to the campuses as grants, determined and awarded based on grant applications. The appropriated funds are to be used for access and diversity initiatives within three categories: 1) Student Scholarships and Fellowships; 2) Student Recruitment and Retention; and 3) Faculty Recruitment and Retention. In addition, certain amounts are allocated to the TBR system office and Tennessee State University for administration.

At Chattanooga State Community College, the access and diversity funds are administered by the Office of Multicultural Services. Scholarships under this program are awarded to students who are underrepresented in our student population, addressing areas of ethnicity, geographic/location; first generation college students and those who are economically disadvantaged as reflected in the Chattanooga State service area, educational programs and community. In addition, the college received other funds during the audit period for Faculty Recruitment and Retention, and Grants for College Awareness for Rural Students (CAARS), Seamless Alignment and Integrated Learning (SAILS), Building Outstanding Service Scholars (BOSS) and College Access for Urban School Excellence (CAUSE).

**Objectives:** To determine that adequate internal controls exist to ensure Access and Diversity funds allocated or awarded by the Tennessee Board of Regents system office are managed appropriately and used as planned to meet the college's access and diversity goals.

**Scope:** This audit included the Access and Diversity funds allocated or awarded to the college for the two fiscal years from July 1, 2013 through June 30, 2014 and July 1, 2014 through June 30, 2015.

**Audit Conclusion:** Based on audit tests performed for the period July 1, 2013 through June 30, 2015, adequate controls are in place to ensure that Access and Diversity funds allocated or awarded by TBR to Chattanooga State Community College are managed appropriately and used as planned to meet the college's access and diversity goals. The table below is a summary of the college's financial activity for access and diversity funds.

<i>Summary of Access &amp; Diversity Activity</i>	<b>Scholarships &amp; Fellowships</b>	<b>Student Recruitment &amp; Retention</b>	<b>Faculty/Staff Recruitment &amp; Retention</b>	<b>Grants</b>
FY 2013 Carryover	\$ 22,251.37		\$1,308.90	\$64,264.03
FY 2014 Funds Received	159,760.00		3,920.00	65,157.69
FY 2014 Expenditures	155,965.25		4,430.50	120,328.68
FY 2014 Carryover	26,046.12		798.40	10,093.04
FY 2015 Funds Received	159,760.00		3,920.00	64,684.10
FY 2015 Expenditures	182,871.00		2,468.70	57,766.29
FY 2015 Carryover	2,935.12		2,249.70	14,010.85

The college was required to provide institutional matching funds for Faculty/Staff Recruitment and Retention funds and provided matching of \$4,431 for FY 2014 and \$2,250 for FY 2015. For Access and Diversity Grants, the college was not required to provide institutional matching funds, but did provide in-kind matching of \$10,000 and other matching of \$19,470 for FY 2014. No matching funds for Access and Diversity Grants were required or provided for FY 2015.

**Cleveland State Community College**  
**Access and Diversity Funds**  
**Fiscal Years 2014 and 2015**  
**Executive Summary**

**Key Staff:** Natalia Williams/Kim Wills

**Auditor:** Alvin Bishop

**Introduction:** The Tennessee Board of Regents (TBR) system receives an annual appropriation of state funds for access and diversity initiatives, which are designed to improve the success rate for targeted populations. The funds have been provided as recurring funds since Fiscal Year 2007-2008, after dismissal of the *Geier* lawsuit, a case filed in 1968 against the State alleging unlawful segregation in higher education. TBR allocates certain amounts directly to the campuses based on historical allocations. Other amounts are awarded to the campuses as grants, determined and awarded based on grant applications. The appropriated funds are to be used for access and diversity initiatives within three categories: 1) Student Scholarships and Fellowships; 2) Student Recruitment and Retention; and 3) Faculty Recruitment and Retention. In addition, certain amounts are allocated to the TBR system office and Tennessee State University for administration.

At Cleveland State Community College, the access and diversity funds are administered by the Office of Financial Aid and the Access Center. Scholarships under this program are awarded to students who meet two of the following criteria, adult, low income, first time student, or STEM Majors. In addition, the college received other funds during the audit period for Grant for Peer Advising Program for student recruitment and retention.

**Objectives:** To determine that adequate internal controls exist to ensure Access and Diversity funds allocated or awarded by the Tennessee Board of Regents system office are managed appropriately and used as planned to meet the College’s access and diversity goals.

**Scope:** This audit included the Access and Diversity funds allocated or awarded to the college for the two fiscal years from July 1, 2013 through June 30, 2014 and July 1, 2014 through June 30, 2015.

**Audit Conclusion:** Based on audit tests performed for the period July 1, 2013 through June 30, 2015, adequate controls are in place to ensure that Access and Diversity funds allocated or awarded by TBR to Cleveland State Community College are managed appropriately and used as planned to meet the college’s access and diversity goals. The table below is a summary of the college’s financial activity for access and diversity funds.

<i>Summary of Access &amp; Diversity Activity</i>	<b>Scholarships &amp; Fellowships</b>	<b>Grants</b>
FY 2013 Carryover	16,730.04	-
FY 2014 Funds Received	57,860.00	34,800.00
FY 2014 Expenditures	71,531.22	17,193.13
FY 2014 Carryover	3,058.82	17,606.87
FY 2015 Funds Received	57,860.00	35,000.00
FY 2015 Expenditures	54,322.50	25,942.30
FY 2015 Funds Returned		26,664.57
FY 2015 Carryover	6,596.32	-

The Cleveland State Community College was not required to provide institutional matching funds, and did not provide them.

**Columbia State Community College**  
**Access and Diversity Funds**  
**Fiscal Years 2014 and 2015 Executive Summary**

**Key Staff:** Assistant to the President, Access & Diversity;  
 Director of Financial Aid      **Auditor:** Erica V. Smith, CPA

**Introduction:** The Tennessee Board of Regents (TBR) system receives an annual appropriation of state funds for access and diversity initiatives, which are designed to improve the success rate for targeted populations. The funds have been provided as recurring funds since Fiscal Year 2007-2008, after dismissal of the *Geier* lawsuit, a case filed in 1968 against the State alleging unlawful segregation in higher education. TBR allocates certain amounts directly to the campuses based on historical allocations. Other amounts are awarded to the campuses as grants, determined and awarded based on grant applications. The appropriated funds are to be used for access and diversity initiatives within three categories: 1) Student Scholarships and Fellowships; 2) Student Recruitment and Retention; and 3) Faculty Recruitment and Retention. In addition, certain amounts are allocated to the TBR system office and Tennessee State University for administration.

At Columbia State Community College, the access and diversity grant funds are administered by the Office of Access & Diversity, and scholarships are administered by the Office of Financial Aid. Scholarships under this program are awarded to students who are U.S. citizens, enter with an appropriate GPA or GED score and maintain a minimum GPA of 2.0, are degree seeking, and have not earned a bachelor's degree. In additions, the student must be either from an underrepresented ethnic group, a first generation student, or Pell eligible. In addition, the college received the following grants: Career Services Career Cluster Pilot Program, Learning Support Boot Camps, Summer Math Academy, College and Community Mentoring Initiative, and Service Corps for Higher Education Volunteers for Student Engagement, Retention, and Success.

**Objectives:** To determine that adequate internal controls exist to ensure Access and Diversity funds allocated or awarded by the Tennessee Board of Regents system office are managed appropriately and used as planned to meet the college's access and diversity goals.

**Scope:** This audit included the Access and Diversity funds allocated or awarded to the college for the two fiscal years from July 1, 2013 through June 30, 2014 and July 1, 2014 through June 30, 2015.

**Recommendation:** The published criteria and the selection process utilized differed from the criteria and selection process on file with TBR OESI. TBR OESI requires annual written notification of the scholarship criteria and selection process used to disperse allocated access and diversity scholarship and fellowship funds. An annual institutional review of the Opportunity Scholarship criteria and selection process followed by a written notification to TBR OESI would benefit the institution by ensuring alignment with the institution's and the Tennessee Board of Regents' access and diversity goals and objectives.

**Audit Conclusion:** Based on audit tests performed for the period July 1, 2013 through June 30, 2015, adequate controls are in place to ensure that Access and Diversity funds allocated or awarded by TBR to Columbia State Community College are managed appropriately and used as planned to meet the college's access and diversity goals. The table below is a summary of the college's financial activity for access and diversity funds.

	Scholarships & Fellowships	Student Recruitment & Retention	Faculty Recruitment & Retention	Grants
FY 2013 Carryover	\$ -	\$ -	\$ -	\$ 38,913.70
FY 2014 A&D Revenue	78,240.00	-	-	100,938.94
FY 2014 Institutional Match	15,000.00	-	-	-
FY 2014 Expenditures	(78,240.00)	-	-	(135,395.82)
FY 2014 Carryover	-	-	-	4,456.82
FY 2015 A&D Revenue	78,240.00	-	-	73,988.00
FY 2015 Institutional Match	15,000.00	-	-	-
FY 2015 Expenditures	(78,240.00)	-	-	(69,425.19)
FY 2015 Carryover	-	-	-	9,019.63

**Dyersburg State Community College**  
**Access and Diversity Funds**  
**Fiscal Years 2014 and 2015 Executive Summary**

**Key Staff:** Dean of Student Services  
 Director of Human Resources/Equity Officer

**Auditor:** : DSCC Director of Internal Audit

**Introduction:** The Tennessee Board of Regents (TBR) system receives an annual appropriation of state funds for access and diversity initiatives, which are designed to improve the success rate for targeted populations. The funds have been provided as recurring funds since Fiscal Year 2007-2008, after dismissal of the *Geier* lawsuit, a case filed in 1968 against the State alleging unlawful segregation in higher education. TBR allocates certain amounts directly to the campuses based on historical allocations. Other amounts are awarded to the campuses as grants, determined and awarded based on grant applications. The appropriated funds are to be used for access and diversity initiatives within three categories: 1) Student Scholarships and Fellowships; 2) Student Recruitment and Retention; and 3) Faculty Recruitment and Retention. In addition, certain amounts are allocated to the TBR system office and Tennessee State University for administration.

At Dyersburg State Community College, the access and diversity funds are administered by the Office of Student Services, Financial Aid and Human Resources. Scholarships under this program are awarded to students who meet the following criteria: high school graduate with minimum 2.0 grade point average, completed all other requirements for admission to DSCC, must enroll as part time or full time and maintain a 2.0 grade point average, must be from at least one of the identified underrepresented diversity target groups. In addition, the college received other funds during the audit period for Faculty Recruitment and Retention, and Grants, "Get Ready" and "Bridge Math".

**Objectives:** To determine that adequate internal controls exist to ensure Access and Diversity funds allocated or awarded by the Tennessee Board of Regents system office are managed appropriately and used as planned to meet the college's access and diversity goals.

**Scope:** This audit included the Access and Diversity funds allocated or awarded to the college for the two fiscal years from July 1, 2013 through June 30, 2014 and July 1, 2014 through June 30, 2015.

**Recommendations:**

Recommendation 1: It is recommended that management assign a unique accounting number for In-Kind or Grantee contributions listed in a competitive grant and track all related expenses through that account number.

Recommendation 2: It is recommended that scholarship awards for relatives of institutional personnel be approved by a higher level of authorization than the Director of Student Life, who participates in the scholarship award process.

**Audit Conclusion:** Based on audit tests performed for the period July 1, 2013 through June 30, 2015, adequate controls are in place to ensure that Access and Diversity funds allocated or awarded by TBR to Dyersburg State Community College are managed appropriately and used as planned to meet the college's access and diversity goals, except as noted in the recommendations above. The table below is a summary of the college's financial activity for access and diversity funds.

<i>Summary of Access &amp; Diversity Activity</i>	<b>Scholarships &amp; Fellowships</b>	<b>Faculty/Staff Recruitment &amp; Retention</b>	<b>Grants</b>
FY 2013 Carryover	1,008.50	5,567.90	-
FY 2014 Funds Received	50,500.00	5,880.00	51,689.29
FY 2014 Expenditures	(46,504.00)	(10,463.21)	(51,689.03)
FY 2014 Returns to TBR	-	-	(2,752.71)
FY 2014 Carryover	5,004.50	6,864.69	.26
FY 2015 Funds Received	50,500.00	5,880.00	24,522.88
FY 2015 Expenditures	(49,464.00)	(18,257.00)	(24,523.14)
FY 2015 Returns to TBR	-	-	(24,457.12)
FY 2015 Carryover	6,040.50	367.69	-

The college was not required to provide institutional matching funds, but did provide matching of \$5,880 for FY 2014 and \$5,880 for FY 2015.



**Jackson State Community College**  
**Access and Diversity Funds**  
**Fiscal Years 2014 and 2015 Executive Summary**

<b>Key Staff:</b> Amy West, Director of Human Resources	<b>Auditor:</b> Angie Brown, Director of Internal Audit																																
<p><b>Introduction:</b> The Tennessee Board of Regents (TBR) system receives an annual appropriation of state funds for access and diversity initiatives, which are designed to improve the success rate for targeted populations. The funds have been provided as recurring funds since Fiscal Year 2007-2008, after dismissal of the <i>Geier</i> lawsuit, a case filed in 1968 against the State alleging unlawful segregation in higher education. TBR allocates certain amounts directly to the campuses based on historical allocations. Other amounts are awarded to the campuses as grants, determined and awarded based on grant applications. The appropriated funds are to be used for access and diversity initiatives within three categories: 1) Student Scholarships and Fellowships; 2) Student Recruitment and Retention; and 3) Faculty Recruitment and Retention. In addition, certain amounts are allocated to the TBR system office and Tennessee State University for administration.</p> <p>At Jackson State Community College, the access and diversity funds are administered by the Office of Human Resources. Scholarships under this program are awarded to students who are non-traditional program candidates based on gender, students speaking English as a second language, and students age 25 and older. In addition, the college received other funds during the audit period for Student Recruitment and Retention and Faculty Recruitment and Retention.</p>																																	
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<p><b>Recommendations:</b></p> <ol style="list-style-type: none"> <li>1. The institution should develop Access and Diversity goals for the overall program and ensure that funds are spent according to established goals.</li> <li>2. Scholarships awarded by the Access and Diversity Committee should be reconciled to expenditures.</li> <li>3. Scholarship applications should be maintained for a period of time as supporting documentation. A suggested time for retention would be five years.</li> <li>4. The TBR Office of Organizational Effectiveness and Strategic Initiatives should approve scholarship criteria, salaries and transfers.</li> </ol>																																	
<p><b>Audit Conclusion:</b> Based on audit tests performed for the period July 1, 2013 through June 30, 2015, adequate controls are in place to ensure that Access and Diversity funds allocated or awarded by TBR to Jackson State Community College are managed appropriately and used as planned to meet the college's access and diversity goals, except as noted in the [recommendations/findings] above. The table below is a summary of the college's financial activity for access and diversity funds.</p>																																	
<table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;"></th> <th style="width: 15%;">Scholarships &amp; Fellowships</th> <th style="width: 15%;">Student Recruitment &amp; Retention</th> <th style="width: 15%;">Faculty/Staff Recruitment &amp; Retention</th> </tr> </thead> <tbody> <tr> <td>FY 2013 Carryover</td> <td style="text-align: right;">1,908</td> <td style="text-align: right;">71,138</td> <td style="text-align: right;">21,120</td> </tr> <tr> <td>FY 2014 A&amp;D Revenue</td> <td style="text-align: right;">63,220</td> <td style="text-align: right;">27,440</td> <td style="text-align: right;">8,820</td> </tr> <tr> <td>FY 2014 Expenditures</td> <td style="text-align: right;">68,029</td> <td style="text-align: right;">1,446</td> <td style="text-align: right;">8,530</td> </tr> <tr> <td>FY 2014 Carryover</td> <td style="text-align: right;">99</td> <td style="text-align: right;">94,132</td> <td style="text-align: right;">21,409</td> </tr> <tr> <td>FY 2015 A&amp;D Revenue</td> <td style="text-align: right;">63,220</td> <td style="text-align: right;">27,440</td> <td style="text-align: right;">8,820</td> </tr> <tr> <td>FY 2015 Expenditures</td> <td style="text-align: right;">68,099</td> <td style="text-align: right;">11,326</td> <td style="text-align: right;">11,031</td> </tr> <tr> <td>FY 2015 Carryover</td> <td style="text-align: right;">220</td> <td style="text-align: right;">105,245</td> <td style="text-align: right;">19,199</td> </tr> </tbody> </table>			Scholarships & Fellowships	Student Recruitment & Retention	Faculty/Staff Recruitment & Retention	FY 2013 Carryover	1,908	71,138	21,120	FY 2014 A&D Revenue	63,220	27,440	8,820	FY 2014 Expenditures	68,029	1,446	8,530	FY 2014 Carryover	99	94,132	21,409	FY 2015 A&D Revenue	63,220	27,440	8,820	FY 2015 Expenditures	68,099	11,326	11,031	FY 2015 Carryover	220	105,245	19,199
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**Northeast State Community College  
Access and Diversity Funds  
Fiscal Years 2014 and 2015  
Executive Summary**

**Key Staff:** Executive Director of Grant Development; Dean of Student Development; Director of Scholarship Programs; Director of TRIO Student Support Services

**Auditor:** Christopher L. Hyder

**Introduction:** The Tennessee Board of Regents (TBR) system receives an annual appropriation of state funds for access and diversity initiatives, which are designed to improve the success rate for targeted populations. The funds have been provided as recurring funds since Fiscal Year 2007-2008, after dismissal of the *Geier* lawsuit, a case filed in 1968 against the State alleging unlawful segregation in higher education. TBR allocates certain amounts directly to the campuses based on historical allocations. Other amounts are awarded to the campuses as grants, determined and awarded based on grant applications. The appropriated funds are to be used for access and diversity initiatives within three categories: 1) Student Scholarships and Fellowships; 2) Student Recruitment and Retention; and 3) Faculty Recruitment and Retention. In addition, certain amounts are allocated to the TBR system office and Tennessee State University for administration.

At Northeast State Community College, the access and diversity funds are administered by the Committee for the Recruitment, Enrollment, and Retention of Underrepresented Populations; the Office of Scholarship Programs; and Trio Student Support Services. Scholarships under this program are awarded to students who meet the criteria of an underrepresented population, are enrolled fulltime in a certificate or degree program, have maintained a minimum GPA of 2.75, and have not previously earned a degree. In addition, the college received other grant funds during the audit period for the Student Needs Project, the GED to Community College Bridge Program, and Promising Futures.

**Objectives:** To determine that adequate internal controls exist to ensure Access and Diversity funds allocated or awarded by the Tennessee Board of Regents system office are managed appropriately and used as planned to meet the college's access and diversity goals.

**Scope:** This audit included the Access and Diversity funds allocated or awarded to the college for the two fiscal years from July 1, 2013 through June 30, 2014 and July 1, 2014 through June 30, 2015.

**Audit Conclusion:** Based on audit tests performed for the period July 1, 2013 through June 30, 2015, adequate controls are in place to ensure that Access and Diversity funds allocated or awarded by TBR to Northeast State Community College are managed appropriately and used as planned to meet the college's access and diversity goals. The table below is a summary of the college's financial activity for access and diversity funds.

<i>Summary of Access &amp; Diversity Activity</i>	Scholarships & Fellowships	Student Recruitment & Retention	Grants
FY 2013 Carryover	8,195.00	-	-
FY 2014 Funds Received	67,135.96	2,084.04	62,730.00
FY 2014 Expenditures	62,213.49	2,084.04	59,318.90
FY 2014 Carryover	13,117.47	-	-
FY 2014 Funds Returned	-	-	3,411.10
FY 2015 Funds Received	67,084.32	2,135.68	18,168.00
FY 2015 Expenditures	68,688.00	2,135.68	15,449.26
FY 2015 Carryover	11,513.79	-	-
FY 2015 Funds Returned	-	-	2,718.74

The college was not required to provide institutional matching funds, and did not provide them.

**Pellissippi State Community College**  
**Access and Diversity Funds - Fiscal Years 2014 and 2015**  
**Executive Summary**

**Key Staff:** Vice President of Student Affairs and Director of Access and Diversity

**Auditor:** Suzanne L. Walker, Director of Internal Audit

**Introduction:** The Tennessee Board of Regents (TBR) system receives an annual appropriation of state funds for access and diversity initiatives, which are designed to improve the success rate for targeted populations. The funds have been provided as recurring funds since Fiscal Year 2007-2008, after dismissal of the *Geier* lawsuit, a case filed in 1968 against the State alleging unlawful segregation in higher education. TBR allocates certain amounts directly to the campuses based on historical allocations. Other amounts are awarded to the campuses as grants, determined and awarded based on grant applications. The appropriated funds are to be used for access and diversity initiatives within three categories: 1) Student Scholarships and Fellowships; 2) Student Recruitment and Retention; and 3) Faculty Recruitment and Retention. In addition, certain amounts are allocated to the TBR system office and Tennessee State University for administration.

At Pellissippi State, the access and diversity funds are administered by the Office of Access and Diversity. Scholarships under this program are awarded to students who have a 2.5 cumulative GPA or a GED score of 450, complete a free application for federal student aid, and meet one of the following criteria: underrepresented minority student, low income student, or adult student age 25 or older. In addition, the college received other funds during the audit period for Student Recruitment and Retention, Faculty Recruitment and Retention, and Grants for Operation Veterans Success, International Education, TN Achieves Summer Bridge Program, and Pellissippi State Achieves for Adult Learners (PALS).

**Objectives:** To determine that adequate internal controls exist to ensure Access and Diversity funds allocated or awarded by the Tennessee Board of Regents system office are managed appropriately and used as planned to meet the college's access and diversity goals.

**Scope:** This audit included the Access and Diversity funds allocated or awarded to the college for the two fiscal years from July 1, 2013, through June 30, 2014 and July 1, 2014, through June 30, 2015.

**Findings and Recommendations:**

Five out of 95 students tested to not have the minimum cumulative high school or college grade point average of 2.5 or a minimum GED scored of 450. As a result of this, \$1,893.00 of cost associated with expenditures of these funds will be questioned.

For the PALS grant, scholarships of \$500 were to be awarded to 50 students. The college only awarded funds to 34 students during fiscal year 2015 and 20 of those students received more than the \$500 amount. Additionally, two of the students who received this scholarship did not meet the age requirement of the grant. Total questioned cost related to the PAL grant is \$9,738.00

The recommendation for both of the above items was the college must award stipends/scholarship in accordance with the approved scholarship criteria or in accordance with the terms of the grant. Additionally a committee to formally award these scholarships should be established and scholarship recipients should be selected from a pool of individuals who have completed the college's scholarship application.

**Audit Conclusion:** Based on audit tests performed for the period July 1, 2013, through June 30, 2015, adequate controls are in place to ensure that Access and Diversity funds allocated or awarded by TBR to the Pellissippi State are managed appropriately and used as planned to meet the college's access and diversity goals, except as noted in the Findings and Recommendations section above. The table below is a summary of the college's financial activity for access and diversity funds.

<i>Summary of Access &amp; Diversity Activity</i>	<b>Scholarships &amp; Fellowships</b>	<b>Student Recruitment &amp; Retention</b>	<b>Faculty/Staff Recruitment &amp; Retention</b>	<b>Grants</b>
FY 2013 Carryover	0.00	0.00	0.00	773.22
FY 2014 Funds Received	62,700.00	17,640.00	9800.04	97,214.00
FY 2014 Expenditures	62,700.00	17,640.00	9800.04	62,832.83
FY 2014 Carryover	0.00	0.00	0.00	35,154.39
FY 2015 Funds Received	62,700.00	17,640.00	9800.04	103,763.00
FY 2015 Expenditures	62,700.00	17,640.00	9800.04	126,772.80
FY 2015 Carryover	0.00	0.00	0.00	12,144.59

The college was required to provide institutional matching funds for grants and did provide matching of \$57,000.00 for FY 2014 and \$16,745.60 for FY 2015.

**Southwest Tennessee Community College  
Access and Diversity Funds  
Fiscal Years 2014 and 2015 Executive Summary**

**Key Staff:** Angela Wooten, Carolyn Chalmers

**Auditor:** Charlotte Johnson

**Introduction:** The Tennessee Board of Regents (TBR) system receives an annual appropriation of state funds for access and diversity initiatives, which are designed to improve the success rate for targeted populations. The funds have been provided as recurring funds since Fiscal Year 2007-2008, after dismissal of the *Geier* lawsuit, a case filed in 1968 against the State alleging unlawful segregation in higher education. TBR allocates certain amounts directly to the campuses based on historical allocations. Other amounts are awarded to the campuses as grants, determined and awarded based on grant applications. The appropriated funds are to be used for access and diversity initiatives within three categories: 1) Student Scholarships and Fellowships; 2) Student Recruitment and Retention; and 3) Faculty Recruitment and Retention. In addition, certain amounts are allocated to the TBR system office and Tennessee State University for administration.

At Southwest Tennessee Community College, the access and diversity funds are administered by the Office of Special Academic Programs. Scholarships under this program are awarded to students who are first generation college students, members of an underrepresented population, adult students over 25 years of age or have 30 or more hours toward graduation. In addition, the college received other funds during the audit period for Student Recruitment and Retention and Faculty Recruitment and Retention.

**Objectives:** To determine that adequate internal controls exist to ensure Access and Diversity funds allocated or awarded by the Tennessee Board of Regents system office are managed appropriately and used as planned to meet the college's access and diversity goals.

**Scope:** This audit included the Access and Diversity funds allocated or awarded to the college for the two fiscal years from July 1, 2013 through June 30, 2014 and July 1, 2014 through June 30, 2015.

**Recommendations:**

**Recommendation 1:** Review and restructure the Access and Diversity Program to provide oversight of Access and Diversity Funds and ensure funds are budgeted and used in accordance with the college's Access and Diversity goals.

**Recommendation 2:** The Special Academic department should improve program controls over Access and Diversity funds.

**Recommendation 3:** The Special Academic department should improve internal controls and procedures over Access and Diversity reports.

**Recommendations 4:** The Finance should improve internal controls and procedures over the Access and Diversity reports.

**Audit Conclusion:** Based on audit tests performed for the period July 1, 2013 through June 30, 2015, controls should be improved to ensure that Access and Diversity funds allocated or awarded by TBR to Southwest Tennessee Community College are managed appropriately and used as planned to meet the college's access and diversity goals, as detailed in the recommendations above. The table below is a summary of the college's financial activity for access and diversity funds.

	Scholarships & Fellowships	Student Recruitment & Retention	Faculty/Staff Recruitment & Retention	Match
FY 2013 Carryover	222,868.08	55,919.86	98,547.69	
FY 2014 A&D Revenue	185,469.48	58,879.20	50,047.32	
FY 2014 Institutional Match				12,448.81
FY 2014 Expenditures	74,739.24	68,529.00	(2,582.01)	
FY 2014 Carryover	333,598.45	46,269.56	151,177.02	
FY 2015 A&D Revenue	185,469.48	59,964.33	50,047.32	
FY 2015 Institutional Match				7,219.05
FY 2015 Expenditures	154,685.67	65,179.40	17,978.15	
FY 2015 Carryover	364,382.26	41,054.48	183,246.19	

**Walters State Community College**  
**Access and Diversity Funds**  
**Fiscal Years 2014 and 2015 Executive Summary**

**Key Staff:** Student Success Center, Financial Aid Office and Business Office

**Auditor:** Mark Ortlieb, CPA

**Introduction:** The Tennessee Board of Regents (TBR) system receives an annual appropriation of state funds for access and diversity initiatives, which are designed to improve the success rate for targeted populations. The funds have been provided as recurring funds since Fiscal Year 2007-2008, after dismissal of the *Geier* lawsuit, a case filed in 1968 against the State alleging unlawful segregation in higher education. TBR allocates certain amounts directly to the campuses based on historical allocations. Other amounts are awarded to the campuses as grants, determined and awarded based on grant applications. The appropriated funds are to be used for access and diversity initiatives within three categories: 1) Student Scholarships and Fellowships; 2) Student Recruitment and Retention; and 3) Faculty Recruitment and Retention. In addition, certain amounts are allocated to the TBR system office and Tennessee State University for administration.

At Walters State Community College, the access and diversity funds are administered by the Office of Diversity Services and Programs. Scholarships under this program are awarded to students who represent first generation college students or underrepresented populations or older non-traditional student ages or are disabled or have excessive financial need or are geographically disadvantaged. In addition, Walters State Community College received other funds during the audit period for Student Recruitment and Retention, Faculty Recruitment and Retention, and a Campus Climate Recruitment and Retention Grant.

**Objectives:** To determine that adequate internal controls exist to ensure Access and Diversity funds allocated or awarded by the Tennessee Board of Regents system office are managed appropriately and used as planned to meet the college's access and diversity goals.

**Scope:** This audit included the Access and Diversity funds allocated or awarded to the Walters State Community College for the two fiscal years from July 1, 2013 through June 30, 2014 and July 1, 2014 through June 30, 2015.

**Findings/Recommendations:** None

**Audit Conclusion:** Based on audit tests performed for the period July 1, 2013 through June 30, 2015, adequate controls are in place to ensure that Access and Diversity funds allocated or awarded by TBR to Walters State Community College are managed appropriately and used as planned to meet the college's access and diversity goals, except as noted in the [recommendations/findings] above. The table below is a summary of the college's financial activity for access and diversity funds, as recorded.

<i>Summary of Access &amp; Diversity Activity</i>	Scholarships & Fellowships	Student Recruitment & Retention	Faculty/Staff Recruitment & Retention	Grants
FY 2013 Carryover	-0-	-0-	-0-	-0-
FY 2014 Funds Received	91,060	63,930	8,976	17,544
FY 2014 Expenditures	(91,060)	(63,930)	(8,976)	(17,544)
FY 2014 Carryover	-0-	-0-	-0-	-0-
FY 2015 Funds Received	91,060	77,020	-0-	3,450
FY 2015 Expenditures	(91,060)	(72,865)	-0-	(3,279)
FY 2015 Funds to Return	-0-	4,155	-0-	171

The college was not required to provide specific institutional matching funds.

**Tennessee Board of Regents  
Audit Committee  
November 18, 2015**

*Internal Audit Reports  
For Informational Purposes*

**Austin Peay State University**  
**Student Assistance Fund Review**  
**For the Period from July 1, 2014 to June 30, 2015**  
**Executive Summary**

<b>Title of Key Staff Person:</b> Tara Pfeifler, Compliance Coordinator	<b>Auditor:</b> Beth Chancellor, Internal Auditor
<b>Background:</b> The review of the expenditures generated by the Student Assistance Fund for the year ended June 30, 2015 was performed at the request of the Ohio Valley Conference (OVC).	
<b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To determine whether disbursements from the 2014-2015 Student Assistance Fund were in compliance with established National Collegiate Athletic Association (NCAA) guidelines.</li> <li>2. To verify that expenditures agreed with invoices on file and approvals were obtained by appropriate administrators.</li> </ol>	
<b>Total Questioned Costs/Losses:</b> N/A	<b>Total Recoveries:</b> N/A
<b>Findings:</b> There were no findings noted for the year ended June 30, 2015.	
<b>Observations/Opportunities for Improvement:</b> Internal Audit noted that adjustments need to be made to the FY 2014-2015 Report of Student Assistance Fund Financial Activity. The expenditures should have been \$164,365.05 and the balance of funds on hand at June 30, 2015 should be \$79,242.77 which includes \$803.60 in total gift card balances.	
<b>Audit Conclusions:</b> The results of the review indicate that the Athletic Office has a process in place to ensure that student-athletes are eligible to receive the funds and that expenditures from the funds were in compliance with NCAA guidelines.	

**East Tennessee State University  
Contracts and Agreements  
January 1, 2014 – December 31, 2014  
Executive Summary**

<p><b>Key Staff Person:</b> Associate Vice President of Administrative Services</p>	<p><b>Auditor:</b> Angela Finney</p>
<p><b>Introduction</b> Copies of all ETSU contracts are maintained in the Procurement and Contract Services Purchasing department in Burgin Dossett Hall. Various types of contracts are regularly initiated by nearly every department at the University. The types of contracts most commonly issued are personal &amp; professional service contracts, dual-service contracts, clinical affiliation agreements, facilities use agreements, software license contracts, and athletic sponsorships. The audit was conducted in accordance with the annual audit plan.</p>	
<p><b>Objectives</b> The main objective was to determine if Contracts and Agreements entered into by East Tennessee State University are in compliance with TBR Purchasing Policies and Procedures 4:02:10:00.</p>	
<p><b>Total Questioned Costs or Losses:</b> None</p>	<p><b>Total Recoveries:</b> Not Applicable</p>
<p><b>Findings:</b> There were no findings from this audit.</p>	
<p><b>Audit Conclusion</b> A sample of forty-nine contracts was selected for testwork. This included fourteen personal services contracts, eleven clinical affiliations, three dual services, three facilities use agreements, two preceptor contracts, two sponsorships, one resident rotation agreement, and thirteen other contract types. Based on the testing performed it appears that Procurement and Contract Services is in compliance with the University and TBR policies and procedures related to contracts and agreements. The various departments whose contracts were selected for review had properly followed the published procedures. The objectives of the audit were met.</p>	



**Middle Tennessee State University  
Audit of Inventories  
For Fiscal Year Ended June 30, 2015  
Executive Summary Report**

**Background:**

For year-end closing and financial statement valuation Middle Tennessee State University inventories the following areas: Printing Services including Blue Print Solutions, Warehouse Services, Campus Pharmacy, fuel, and the concessions at Tennessee Livestock Center and Tennessee Miller Coliseum. All inventory counts were made during the period of June 23 - 30, 2015.

**Objectives:**

To determine if the inventory counts are accurate and performed in compliance with the inventory procedures.

**Scope:**

The audit scope included all inventory locations. The audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, issued by The Institute of Internal Auditors and accordingly included test counts of inventory and such other auditing procedures considered necessary.

**Observations:**

The audit revealed compliance with the year-end inventory procedures; therefore, the report contains no findings or recommendations. The inventory values recorded as of June 30, 2015 are presented below with the June 30, 2014 values for comparative purposes.

<u>Inventory Area</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Warehouse Services	\$ 401,053	\$ 463,124
Printing Services & Blue Print Solutions	8,182	8,528
Fuel	108,353	113,199
Campus Pharmacy	98,585	99,596
Tennessee Livestock Center Concessions	2,091	3,113
Tennessee Miller Coliseum Concessions	<u>2,298</u>	<u>3,689</u>
 Total	 <u>\$ 620,562</u>	 <u>\$ 691,249</u>

**Conclusions:**

Since the audit revealed no material errors, it appears the inventory counts for Printing Services including Blue Print Solutions, Warehouse Services, Campus Pharmacy, fuel, Tennessee Livestock Center concessions, and Tennessee Miller Coliseum concessions were accurate and in compliance with the inventory procedures for fiscal year ended June 30, 2015.

**TENNESSEE STATE UNIVERSITY  
STUDENT ASSISTANCE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**EXECUTIVE SUMMARY**

<b>Key Staff Person:</b> Tess Hickerson Assistant Compliance Director	<b>Auditor:</b> Mike Batson
<b>Objectives:</b>  <ol style="list-style-type: none"> <li>1. To determine if the NCAA Student Assistance Fund program expenditures for fiscal year 2015 were in compliance with NCAA guidelines.</li> <li>2. To determine if account balances and expenditures were accurately reported to the Ohio Valley Conference.</li> </ol>	
<b>Total Questioned Costs/Losses:</b> N/A	<b>Total Recoveries:</b> N/A
<b>Findings:</b>  <p style="text-align: center;">No findings were noted for the year ended June 30, 2015.</p>	
<b>Summary:</b>  <p style="text-align: center;">Our review did not note any material weaknesses with regard to the NCAA Student Assistance Fund for the fiscal year ended June 30, 2015.</p>	
<b>Audit Conclusions:</b>  <p style="text-align: center;">The results of our review indicate that the Athletic Department has controls in place to ensure that students who receive the funds are eligible for the funds, that expenditures of the funds were in compliance with NCAA guidelines, and that the expenditures were accurately reported for the fiscal year ended June 30, 2015.</p>	

This report is intended solely for the internal use of Tennessee State University, The Ohio Valley Conference, and the Tennessee Board of Regents. It is not intended to be and should not be used for any other purpose. External distribution of this report must be approved by the Department of Internal Audit and handled in accordance with university and TBR policies; however, this report is a matter of public record.

**TENNESSEE TECH UNIVERSITY**  
**NCAA Student Assistance Fund**  
**August 14, 2015**  
**Executive Summary**

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

**Auditor:** TTU Director of Internal Audit

**Objectives**

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

**Total Questioned Losses:** None

**Total Recoveries:** None

**Observations**

TTU Athletics spent \$132,673.76 in Student Assistance Funds to benefit 101 student athletes (SAs) during 2014-15. All funds were spent for summer scholarships, medical/dental expenses, insurance, international student fees and taxes, and personal or family expenses for eligible individual athletes.

**Finding**

One SA who was awarded books for summer school from Student Assistance Funds amounting to \$800.00 did not attend summer school and did not get any books, but the book award was reported to the NCAA and OVC in the various categories of Student Assistance Fund expenses for the 2014-15 year.

**Conclusion**

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

Totals by sport, Grant-in-Aid (GIA) status, and type of expenditure as reported to the NCAA were accurate except for the overstatement of the book award described in the finding. The information on the NCAA SAOF/SAF Pell Grant Information report was accurate. The information on the Report of Student Assistance Fund Activity submitted to the OVC on July 6, 2015, was accurate except for the overstatement described in the finding. Reports to the NCAA and OVC were submitted by their respective deadlines.

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

**University of Memphis**  
**Procurement Cards Audit – FY 2015**  
**Executive Summary**  
**August 7, 2015**

<b>Title of Key Staff Person:</b> Director Procurement & Contract Services	<b>Auditors:</b> Financial Compliance Auditor, Sr. Technology and Network Security Auditor, Administrative Associate										
<p><b><u>Introduction</u></b>  The University of Memphis Purchasing Card Program has been established to provide University employees with a convenient means to make legitimate business purchases and, at the same time, reduce the costs associated with initiating and paying for those purchases. Use of the Purchasing Card consolidates paperwork and helps facilitate vendor payment. The cards are issued by Regions Bank. The University has written policies and procedures for the use of the cards.</p> <p>The bank transmits purchasing card statements to cardholders via a secure Internet site. Cardholders reply with account codes to distribute within the proper expense category within the Banner Financial System. Administrators and Reviewers transmit the data for update to the Banner Financial System. Departments can review the procurement card charges on the Banner monthly financial reports and the bank receives a payment from the University to settle the card charges each month.</p>											
<p><b><u>Summary Financial Data – FY 2015:</u></b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Total Number of Purchasing Cards Authorized for Use:</td> <td style="text-align: right;">204</td> </tr> <tr> <td>Number Reviewed by Internal Audit:</td> <td style="text-align: right;">100 (49%)</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td>Total Dollar Value of Purchasing Card Transactions:</td> <td style="text-align: right;">\$994,511</td> </tr> <tr> <td>Total Dollar Value of Transactions Reviewed by Internal Audit:</td> <td style="text-align: right;">\$131,709 (13%)</td> </tr> </table>		Total Number of Purchasing Cards Authorized for Use:	204	Number Reviewed by Internal Audit:	100 (49%)			Total Dollar Value of Purchasing Card Transactions:	\$994,511	Total Dollar Value of Transactions Reviewed by Internal Audit:	\$131,709 (13%)
Total Number of Purchasing Cards Authorized for Use:	204										
Number Reviewed by Internal Audit:	100 (49%)										
Total Dollar Value of Purchasing Card Transactions:	\$994,511										
Total Dollar Value of Transactions Reviewed by Internal Audit:	\$131,709 (13%)										
<p><b><u>Purpose and Scope</u></b>  To provide management with reasonable assurance that adequate internal controls are in place over the use of procurement cards. This is a continuous auditing process that we perform throughout the year across the entire University. In accordance with the Tennessee Financial Integrity Act University management is responsible for internal controls over the procurement cards (TCA-9-8-101-102-103).</p>											
<p><b><u>Conclusion</u></b>  The audit objectives were achieved. Based on the results of all audit work performed, internal controls were generally adequate and provided sufficient assurance of compliance with University policies and other applicable regulations. The current audit resulted in one observation regarding internal controls to ensure alignment with the 2013 COSO framework - <i>Committee of Sponsoring Organizations of the Treadway Commission</i>. Other issues were provided to management in a separate letter.</p>											

**Volunteer State Community College  
Faculty Credential Review  
Fall Semester 2014  
Executive Summary**

<p><b>Responsible Departments</b> Division of Academic Affairs Office of Human Resources</p>	<p><b>Auditor</b> Nancy Batson</p>
<p><b>Introduction</b></p> <p>Faculty appointments are subject to various Tennessee Board of Regents (TBR) and Volunteer State Community College (College) policies and guidelines, as well as the Southern Association of Colleges and Schools (SACS) requirements.</p> <p>Job descriptions and job postings include the minimum qualifications for the faculty positions. Search committees screen applications based on these qualifications, and candidates must provide documentation of their qualifications. As faculty are appointed, the Human Resources office will generally ensure the credential file is complete while the Academic Division Deans will ensure the credentials match the courses assigned to the faculty.</p>	
<p><b>Objectives</b></p> <ul style="list-style-type: none"> <li>▪ To determine the controls over hiring or promoting faculty members, particularly the validation of educational credentials.</li> <li>▪ To determine whether faculty have the required educational credentials and whether the credential qualifications are documented.</li> <li>▪ To determine that faculty are assigned courses that agree with their credentials.</li> <li>▪ To make recommendations, if any, for correcting deficiencies or improving operations.</li> </ul>	
<p><b>Results and Recommendations</b></p> <ol style="list-style-type: none"> <li>1. The credentials of two Assistant Professors and one Instructor do not appear to meet the requirements of TBR policy for minimum rank criteria. <i>Recommendation:</i> Management should ensure that faculty meet the required credentials for rank at the time of hire and at the time of promotion. Any approvals of credential exceptions should be documented.</li> <li>2. Personnel files maintained by Human Resources were missing credential information. <i>Recommendation:</i> Management should ensure the personnel files maintained in Human Resources contain complete documentation of faculty credentials and approved exceptions to experience requirements.</li> <li>3. The College catalog contained incorrect dates for two faculty members' degrees.</li> </ol>	
<p><b>Conclusion</b></p> <p>Except as noted above, it appears the faculty members have appropriate degrees and are assigned courses that agree with their credentials. It also appears that the College is maintaining documentation of the faculty credentials.</p>	

**Tennessee Board of Regents  
Audit Committee  
November 18, 2015**

***TCAT Focused Reviews of Operations  
For Informational Purposes***

**Tennessee College of Applied Technology - Athens**  
**Focused Operational Review**  
**Executive Summary**

<b>College Director:</b> Mr. Stewart Smith	<b>Internal Auditor:</b> Helen Vose, CIA, CFE
<b>Report Date:</b> August 11, 2015	<b>Audit Period:</b> Fiscal Year Ending June 30, 2014
<p><b>Purpose and Scope:</b>  To assess the adequacy of management’s system of internal controls for specific areas identified as higher risk during the past operational reviews of all Colleges of Applied Technology and requests by management. Schools that are recipients of Federal Student Aid are required to notify students of various consumer information. The regulations may specify how the information is disclosed or allow the school to decide. Consumer information was reviewed in four of the eleven key areas identified in federal regulations. The College’s notices were reviewed for ease of access for students by several delivery methods. Transactions were tested on a sample basis and other audit procedures were performed on controls in the following areas:</p> <ul style="list-style-type: none"> <li>• <b>Accounts Receivable</b></li> <li>• <b>Director’s Expenses</b></li> <li>• <b>Federal Financial Aid Consumer Information Activities:</b> <ol style="list-style-type: none"> <li>1. Institutional and Financial Assistance Information - Federal financial assistance available and related eligibility procedures, cost of attendance, accrediting agencies and other areas.</li> <li>2. Students Right to Know Act - Completion, retention and placement rates.</li> <li>3. Jeanne Clery Act - Campus security, emergency notification/response and crime statistics.</li> <li>4. Misrepresentation - Educational programs, financial costs and employability of graduates.</li> </ol> </li> </ul>	
<p><b>Current Audit Results:</b>  Based on observations, discussions with management, and the testwork performed in the areas listed above for the period covered, management’s systems of internal controls appear adequate. Management monitors key controls on a regular basis. The audit did not reveal significant issues of noncompliance with regulations or TBR or institutional policies or significant deficiencies in operations.</p>	

**Tennessee College of Applied Technology - Harriman  
 Focused Operational Review  
 Executive Summary**

<b>College Director:</b> Ms. Danice Turpin	<b>Internal Auditor:</b> Helen Vose, CIA, CFE
<b>Report Date:</b> September 11, 2015	<b>Audit Period:</b> Fiscal Year Ending June 30, 2014

**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 Colleges of Applied Technology and requests by management. Schools that are recipients of Federal Student Aid are required to notify students of various consumer information. The regulations may specify how the information is disclosed or allow the school to decide. Consumer information was reviewed in four of the eleven key areas identified in federal regulations. The College’s notices were reviewed for ease of access for students by several delivery methods. Transactions were tested on a sample basis and other audit procedures were performed on controls in the following areas:

- **Accounts Receivable**
- **Director’s Expenses**
- **Federal Financial Aid Consumer Information Activities:**
  5. Institutional and Financial Assistance Information - Federal financial assistance available and related eligibility procedures, cost of attendance, accrediting agencies and other areas.
  6. Students Right to Know Act - Completion, retention and placement rates.
  7. Jeanne Clery Act - Campus security, emergency notification/response and crime statistics.
  8. Misrepresentation - Educational programs, financial costs and employability of graduates.

**Current Audit Results:**

Based on observations, discussions with management, and the testwork performed in the areas listed above for the period covered, management’s systems of internal controls appear adequate. Management monitors key controls on a regular basis. The audit did not reveal significant issues of noncompliance with regulations or TBR or institutional policies or significant deficiencies in operations. However, a recommendation was made to include the ISBN Book list on the college’s website for the students’ convenience which is a best practice in use by other TCATs.



**Tennessee College of Applied Technology - Knoxville  
 Focused Operational Review  
 Executive Summary**

<b>College Director:</b> Mr. Dwight Murphy	<b>Internal Auditor:</b> Helen Vose, CIA, CFE
<b>Report Date:</b> October 7, 2015	<b>Audit Period:</b> Fiscal Year Ending June 30, 2014

**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 Colleges of Applied Technology and requests by management. Schools that are recipients of Federal Student Aid are required to notify students of various consumer information. The regulations may specify how the information is disclosed or allow the school to decide. Consumer information was reviewed in four of the eleven key areas identified in federal regulations. The College’s notices were reviewed for ease of access for students by several delivery methods. Transactions were tested on a sample basis and other audit procedures were performed on controls in the following areas:

- **Accounts Receivable**
- **Director’s Expenses**
- **Federal Financial Aid Consumer Information Activities:**
  9. Institutional and Financial Assistance Information - Federal financial assistance available and related eligibility procedures, cost of attendance, accrediting agencies and other areas.
  10. Students Right to Know Act - Completion, retention and placement rates.
  11. Jeanne Clery Act - Campus security, emergency notification/response and crime statistics.
  12. Misrepresentation - Educational programs, financial costs and employability of graduates.

**Current Audit Results:**

Based on observations, discussions with management, and the testwork performed in the areas listed above for the period covered, management’s systems of internal controls appear adequate. Management monitors key controls on a regular basis. The audit did not reveal significant issues of noncompliance with regulations or TBR or institutional policies or significant deficiencies in operations.

**Tennessee College of Applied Technology - Oneida/Huntsville**  
**Focused Operational Review**  
**Executive Summary**

<b>College Director:</b> Mr. Dwight Murphy	<b>Internal Auditor:</b> Helen Vose, CIA, CFE
<b>Report Date:</b> October 22, 2015	<b>Audit Period:</b> Fiscal Year Ending June 30, 2014
<p><b>Purpose and Scope:</b></p> <p>To assess the adequacy of management’s system of internal controls for specific areas identified as higher risk during the past operational reviews of all Colleges of Applied Technology and requests by management. Schools that are recipients of Federal Student Aid are required to notify students of various consumer information. The regulations may specify how the information is disclosed or allow the school to decide. Consumer information was reviewed in four of the eleven key areas identified in federal regulations. The College’s notices were reviewed for ease of access for students by several delivery methods. Transactions were tested on a sample basis and other audit procedures were performed on controls in the following areas:</p> <ul style="list-style-type: none"> <li>• <b>Accounts Receivable</b></li> <li>• <b>Director’s Expenses</b></li> <li>• <b>Federal Financial Aid Consumer Information Activities:</b> <ol style="list-style-type: none"> <li>13. Institutional and Financial Assistance Information - Federal financial assistance available and related eligibility procedures, cost of attendance, accrediting agencies and other areas.</li> <li>14. Students Right to Know Act - Completion, retention and placement rates.</li> <li>15. Jeanne Clery Act - Campus security, emergency notification/response and crime statistics.</li> <li>16. Misrepresentation - Educational programs, financial costs and employability of graduates.</li> </ol> </li> </ul>	
<p><b>Current Audit Results:</b></p> <p>Based on observations, discussions with management, and the testwork performed in the areas listed above for the period covered, management’s systems of internal controls appear adequate. Management monitors key controls on a regular basis. The audit did not reveal significant issues of noncompliance with regulations or TBR or institutional policies or significant deficiencies in operations.</p>	

**Tennessee Board of Regents  
Audit Committee  
November 18, 2015**

***Information Technology Audits  
For Informational Purposes***

**East Tennessee State University  
Third Party Server Audit  
For the Period January 12 to February 25, 2015  
Executive Summary**

<p><b>Title of Key Staff Person:</b> OIT Associate Vice President and CIO</p>	<p><b>Auditor:</b> Richard Scheuch, CISSP</p>
<p><b>Background:</b> An audit of East Tennessee State University's (ETSU) third party servers was conducted by Internal Audit personnel at the request of management. Third party servers are those purchased by individual departments within the university.</p>	
<p><b>Objectives:</b> The objectives of the audit were:</p> <ol style="list-style-type: none"> <li>1. To identify third party servers connected to the ETSU network.</li> <li>2. To determine the vulnerability status of the third party servers.</li> <li>3. To make recommendations for correcting any deficiencies noted.</li> </ol>	
<p><b>Total Questioned Costs/Losses:</b> None</p>	<p><b>Total Recoveries:</b> N/A</p>
<p><b>Audit Results and Conclusion:</b>  Weaknesses were discovered which lessened the internal controls in five specific areas. The details of these finding are confidential pursuant to Section 10-7-504(i), <i>Tennessee Code Annotated</i>. We provided management with detailed information regarding the specific conditions we identified, as well as recommendations for improvement. Management will take appropriate action to resolve the issues identified in the audit. The audit objectives were met.</p>	

**Middle Tennessee State University**  
**Information Technology Division – General Controls Review**  
**Executive Summary – Page 1 of 2**

Contact: Vice President for Information Technology and Chief Information Officer	Auditor: IT Auditor, System-wide Internal Audit
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**INTRODUCTION**

A comprehensive General Controls Review was performed at Middle Tennessee State University. The Information Technology Division serves the university by providing technical services and computing solutions, with five sections, 1) Technical Services and Information Security, 2) Enterprise Application Services, 3) Academic and Institutional Services, 4) Client Services and Information Technology Business Operations and 5) Projects and Portfolio Management.

The Information Technology Division consists of eighty-eight full-time employees. The Vice President for Information Technology (Vice President) is the Chief Information Officer, manages the information technology functions and processes and reports to the President. In overseeing Information Technology Services, the Vice President meets with the President at least every other week to discuss selected and future activities. The Vice President also attends meetings with other senior management on the Computer Executive Committee, the Administrative Computing Committee and the Instructional Technologies Committee to discuss information technology strategic projects, Banner system updates, policy changes and Technology Access Fee funded initiatives. These processes provide the governance structure for the Information Technology Division’s functions and processes.

**OBJECTIVES**

To determine the effectiveness and efficiency of IT functions and processes on operations; test the reliability and integrity of data and IT controls; and ensure compliance with applicable policies, procedures, laws, and regulations and to ensure adequate controls are in place to mitigate risks to acceptable levels.

**SCOPE**

The audit focused on the following twenty functional areas within MTSU’s Information Technology Division, categorized under administration, operations and security. The three organizational sections within the Office of Information Technology were in the scope of this review.

<b>Information Technology</b>		
<b>Administration</b>	<b>Operations</b>	<b>Security</b>
<i>Policies, Procedures, and Standards</i>	<i>Data Integrity/User Insight</i>	<i>Network Administration</i>
<i>Governance</i>	<i>Hardware Management</i>	<i>Logical Access Security</i>
<i>Organizational Structure</i>	<i>Software Management</i>	<i>Security Awareness Program</i>
<i>Strategic Planning</i>	<i>Change Management</i>	<i>Physical Security of IT Assets</i>
<i>Risk Assessment</i>	<i>Data and System Back-ups</i>	<i>Logging and Monitoring</i>
<i>Vendor Management</i>	<i>Business Continuity</i>	<i>Incident Response</i>
<i>Regulatory Compliance</i>		
<i>Addressing Prior Audit Issues</i>		

**RESULTS OF THE REVIEW**

The review resulted in the following recommendations to strengthen controls and improve compliance with industry best practices and regulations and to reduce risk to acceptable levels.

**RECOMMENDATIONS**

**Information Technology Administration**

1. Enhance the Information Security Program with its associated policies, in coordination with the comprehensive information security program being developed by the TBR System Office, to address the business security processes of data ownership, classification, and dissemination standards, as well as the development of a security awareness and training program.
2. Develop, disseminate and implement comprehensive information technology procedures for:
  - Change Management that defines hardware, network configuration, anti-virus and patch updates, as well as implementation of Banner software updates.
  - Password Management that defines management’s expectations regarding how personnel are to set passwords for maximized effectiveness on information security.
  - Vendor Management that defines how the Information Technology Division will monitor and manage the delivery of goods and services from key vendors.

**Middle Tennessee State University**  
**Information Technology Division – General Controls Review**  
**Executive Summary – Page 2 of 2**

3. Ensure all employees and other personnel 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 created or updated.

**Information Technology Operations**

4. Complete the implementation of the tool to monitor hardware connected to the network and coordinate the use of the results with the current hardware inventory system.
5. Complete the implementation of the tool for identifying software products installed on workstations connected to the network. Once implemented, this tool will reduce instances of unauthorized and unlicensed software implementations.
6. Establish a process where Help Desk tickets over 90 days old, or another established measure, are evaluated for their continuing need to remain open.
7. Complete the implementation of the software product to better ensure software patches are properly applied.
8. Develop a Business Continuity Plan that will ensure planning for and documentation of:
  - The business side of the plan, including business recovery requirements and objectives as well as the assigned roles and responsibilities of the Plan Coordinator who will maintain the plan and prepare personnel in advance of a disaster or other event requiring use of the plan.
  - Secondary and tertiary assignments for persons in the event personnel are not available at the time of a disaster.
  - Amend the existing Disaster Recovery Plan, if needed, to reflect needed changes to information technology recovery requirements for compliance with business requirements stated in the Business Continuity Plan
  - A test plan and documentation of periodic testing conducted to ensure the plan's effectiveness for recovery. This should begin with testing recoverability of data backed up using the recently implemented process.

**Information Technology Security**

9. Complete the implementation of the new anti-virus solution, so Information Technology Division management can monitor the success of implementing anti-virus definitions on all workstations.
10. Block access to selected websites that do not render themselves to educational purposes to reduce the risks of unauthorized use and risks of viruses and malicious programs. Also, implement scanning of outbound emails to identify potential improper dissemination of sensitive information.
11. Evaluate the recommended actions in the recent network penetration testing report and implement those fixes that will improve the level of information security on the network to acceptable levels.
12. Distribute procedural instructions to university staff regarding establishing, modifying and deleting access privileges for all users, including full-time, temporary, transferred or promoted employees or contractors.
13. Implement a process to periodically review each user's computer access privileges to re-justify assigned access privileges. Include in this assessment a requirement to document the need for retaining user access privileges where the user has not logged in within the last year.
14. Periodically review the lists of accounts with non-expiring passwords and revoke those that do not require it for specific business purposes.
15. Establish a process to retrieve, store and protect information on computer hard drives when circumstances require management take such actions.

**MANAGEMENT'S COMMENTS**

Management provided positive responses to the recommendations and indicated appropriate actions have been or would be taken to implement and improve policies and procedures, better manage the technical assets, improve documentation and testing for business continuity and improve the security procedures.

**Tennessee Technological University  
Information Technology Services – General Controls Review  
Executive Summary – Page 1 of 2**

Contact: Interim Chief Information Officer	Auditor: IT Auditor, System-wide Internal Audit
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**INTRODUCTION**

A comprehensive General Controls Review was performed at Tennessee Technological University (TTU). Information Technology Services (ITS) serves the university by providing technical services and computing solutions, with six sections, 1) Infrastructure Support, 2) Academic and Operations Systems, 3) Enterprise Application Services, 4) Information Security, 5) Project Management and 6) ITS Business Services.

Information Technology Services consists of fifty-three full-time employees. The Interim Chief Information Officer (CIO) manages the office and reports to the President. In overseeing Information Technology Services, the CIO meets with the President more than once per month to discuss selected events and future activities of ITS. The CIO also meets weekly with the TTU President’s Cabinet that is made up of selected members of the TTU faculty and senior management. These processes provide the governance structure for Information Technology Services functions and processes.

**OBJECTIVES**

To determine the effectiveness and efficiency of IT functions and processes on operations; test the reliability and integrity of data and IT controls; and ensure compliance with applicable policies, procedures, laws, and regulations and to ensure adequate controls are in place to mitigate risks to acceptable levels.

**SCOPE**

The audit focused on the following twenty functional areas within TTU’s Information Technology Services, categorized under administration, operations and security. The three organizational sections within the Office of Information Technology were in the scope of this review.

<b>Information Technology</b>		
<b>Administration</b>	<b>Operations</b>	<b>Security</b>
<i><b>Policies, Procedures, and Standards</b></i>	<i><b>Data Integrity/User Insight</b></i>	<i><b>Network Administration</b></i>
<i><b>Governance</b></i>	<i><b>Hardware Management</b></i>	<i><b>Logical Access Security</b></i>
<i><b>Organizational Structure</b></i>	<i><b>Software Management</b></i>	<i><b>Security Awareness Program</b></i>
<i><b>Strategic Planning</b></i>	<i><b>Change Management</b></i>	<i><b>Physical Security of IT Assets</b></i>
<i><b>Risk Assessment</b></i>	<i><b>Data and System Back-ups</b></i>	<i><b>Logging and Monitoring</b></i>
<i><b>Vendor Management</b></i>	<i><b>Business Continuity</b></i>	<i><b>Incident Response</b></i>
<i><b>Regulatory Compliance</b></i>		
<i><b>Addressing Prior Audit Issues</b></i>		

**RESULTS OF THE REVIEW**

The review resulted in the following recommendations to strengthen controls and improve compliance with industry best practices and regulations and to reduce risk to acceptable levels.

**RECOMMENDATIONS**

**Information Technology Administration**

1. Enhance the existing Information Security Program with its associated policies and procedures to better address data ownership, data classification, information dissemination and improved security awareness training. These policies and procedures should be in coordination with a comprehensive information security program being developed by the TBR System Office that defines both business and computing information security processes and implementation of a security awareness and training program.
2. Develop and implement comprehensive information technology procedures for:
  - a. Change Management that details how hardware, network configuration, anti-virus definitions and patch updates will be completed, in addition to implementation of Banner software updates.
  - b. Vendor Management that describes how information Technology Services will monitor and manage the delivery of goods and services from key vendors.
  - c. Logging and Monitoring of computer utilization activities that identifies what will be logged, how it will be reviewed, and how the results will be handled.
  - d. Remote Devices that includes an agreement that itemizes expectations of non-student users who connect their personal laptop or cell phone device to the network.

**Tennessee Technological University**  
**Information Technology Services – General Controls Review**  
**Executive Summary – Page 2 of 2**

3. Ensure all employees and other personnel 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 created or updated.
4. Ensure the current job descriptions are available for use in performance management of ITS personnel.

**Information Technology Operations**

5. Implement a process to identify and monitor the hardware devices in use to better document asset management.
6. Encrypt hard drives on university-owned mobile devices to reduce risks of unauthorized access to information if the device is lost or stolen.
7. Implement a procedure that requires users to store files on the network share server rather than on hard drives to ensure the data is properly backed up for recovery purposes.
8. Develop a Business Continuity Plan that will ensure planning for and documentation of:
  - a. The business side of the plan, including business recovery requirements and objectives as well as the assigned roles and responsibilities of the Plan Coordinator who will maintain the plan and prepare personnel in advance of a disaster or other event requiring use of the plan.
  - b. Amendments to the existing Disaster Recovery Plan to reflect needed changes to information technology recovery requirements for compliance with business requirements stated in the Business Continuity Plan.
  - c. A test plan and documentation of periodic testing conducted to ensure the plan's effectiveness for recovery. This should begin with testing recoverability of data backed up using the recently implemented process.

**Information Technology Security**

9. Conduct periodic network penetration and vulnerability testing to identify any risks to network configuration and security.
10. Distribute procedural instructions to university staff regarding establishing, modifying and deleting access privileges for all users, including full-time, temporary, transferred or promoted employees or contractors.
11. Implement a process to periodically review each user's computer access privileges to re-justify assigned access privileges. Include in this assessment a requirement to document the need for retaining user access privileges where the user has not logged in within the last year.
12. Periodically review the lists of accounts with administrator privilege or with non-expiring passwords and revoke those that do not require it for specific business purposes.
13. Document, assess and develop a plan to mitigate any significant risks identified as a result of an academic department having access and operating separate servers and a domain from the Information Technology Services server room.
14. Review and update the current information security alerts to establish alerts that will better serve the university's needs.

**MANAGEMENT'S COMMENTS**

Management provided positive responses to the recommendations and indicated appropriate actions would be taken to implement and improve policies and procedures, better manage the technical assets, improve documentation and testing for business continuity and improve the security procedures.



**TENNESSEE TECH UNIVERSITY**  
**PCI-DSS 2014-15**  
**July 10, 2015**  
**Executive Summary**

**Key Staff Person:** TTU Chief Information Security Officer

**Auditor:** TTU Director of Internal Audit

**Introduction:** This audit reviewed the processes in place at TTU during 2014-15 relative to the Payment Card Industry (PCI) Data Security Standards (PCI-DSS). This audit does not attest to the actual compliance with the PCI-DSS requirements, as that can only be done by a Quality Security Assessor (QSA) or an Internal Security Assessor (ISA) as certified by the PCI Security Standards Council.

**Objectives:** The objectives of the audit were to review the PCI compliance program in order to make recommendations for improvement and to verify the accuracy of the information submitted on Self Assessment Questionnaires to the QSA who issues the PCI certificate of compliance.

**Total Questioned Losses:** None

**Total Recoveries:** N/A

**Findings:**

**Finding 1: Policies and Procedures.** The primary TTU Data Security policy has not been updated since 2008 despite changes in the computing environment.

**Finding 2: Service Provider PCI-DSS Compliance.** The certificate of compliance with PCI-DSS on file for one of TTU's service providers expired in July 2014, and a new certificate was not requested until April 2015.

**Conclusion:** Management has provided accurate information to the QSA and has proposed actions to address the issues identified in the findings.

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

**Tennessee Board of Regents  
Audit Committee  
November 18, 2015**

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

**East Tennessee State University**  
**Department of Geosciences Investigation (FWAH 15-0606 and FWA 15-06)**  
**Executive Summary**

<b>Responsible Department:</b> Geosciences	<b>Auditor:</b> Becky Lewis
<b>Introduction:</b> In February 2015, the Tennessee Comptroller of the Treasury received a phone call regarding the Department of Geosciences at East Tennessee State University. Allegations included misuse of student fees related to lab manuals.	
<b>Objectives:</b> The primary objectives were to investigate the validity of the allegations received and to determine the extent of any violations of University or TBR policies.	
<b>Results of the Review:</b> <u>Allegation:</u> Geosciences was using student funds to create the lab manuals and then selling the manuals to the students. The revenue received was then maintained by the department. <u>Conclusion:</u> It was verified that Geosciences was producing lab manuals/worksheets for lab courses which were sold to the students. These funds were deposited in an off campus bank account setup for the Geosciences Club. There was a course fees related to Geosciences approved by TBR for laboratory materials. During the Summer 2015, the department indicated that they changed how they handled the lab manuals. They are now being provided to the students at no charge since the student lab fee is being used to produce the manuals.	
<b>Total Questioned Costs:</b> None	<b>Recoveries:</b> N/A
<b>Conclusion:</b> The allegation was substantiated, however the process identified is no longer being used. The audit objectives were met.	

**Restriction on Use of Report:** *This report is intended solely for the internal use of management 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 System-wide Internal Audit.*

**TENNESSEE TECH UNIVERSITY**  
**Investigation 15-10 – Expenses Associated with ITS Relocation to Regions Bank Building**  
**August 31, 2015**  
**Executive Summary**

**Key Staff Person:** Vice President for Planning and Finance

**Auditor:** TTU Director of Internal Audit

**Background/Allegation:** On May 30, 2015, a complaint was received about moving the TTU Information Technology Services (ITS) Department to the Regions Bank Building. The complainant indicated the move would be an enormous, unnecessary use of taxpayer money. The complainant suggested that if the Engineering Department, which is also housed in Clement Hall where ITS is currently located, needed more space for offices they could use some of the little used labs on the 3<sup>rd</sup> and 4<sup>th</sup> floors of Clement.

**Objective:** The objective of this investigation was to determine if TTU has fully considered and justified the expense anticipated to move ITS to the Regions Bank building.

**Total Questioned Cost:** None                      **Total Recoveries:** NA

**Results:** On December 2, 2014, the TTU Foundation purchased the Regions Bank Building for \$1,890,000, thus no taxpayer dollars were used to purchase the building. The building has 54,551 net square feet of usable space, so the purchase price was approximately \$34.65 per square foot. Of the total space, 24,840 square feet, 45% of the net square footage, is subject to a long term lease with a long-standing, non-TTU tenant, and TTU is pursuing a lease with the Foundation for the remaining 55% to house ITS and the Small Business Development Center (SBDC), which is currently in Foster Hall.

Both ITS and the Engineering Department have grown or need to grow significantly. Based on an external consultant's report, the College of Engineering has experienced TTU's highest area of enrollment growth and needs to continue to grow to meet anticipated market demand for engineering graduates. ITS has significantly increased its staffing, adding fourteen positions in the past three years, to meet one of the four main goals of TTU's Flight Plan for the Future, Transform Technology.

In addition to internally projecting ITS's future space needs and consulting with other TBR institutions regarding the price of recently completed new construction, TTU enlisted the aid of an architectural firm to evaluate ITS and SBDC space needs relative to the space available in the Regions Bank Building. TTU is also in the process of preparing the documents that are required to accompany a proposed lease when it is submitted to the TBR for review and approval. TBR Guideline B-026, Lease Procedures and Guidelines, requires submission of the following documents to request TBR approval of a proposed lease of this nature: 1) Space Action Request Form, 2) TBR Standard Lease Form, 3) Statement of Financial Interest for Leased Property, 4) Space Action Request, Office Space Requirements Analysis, Finance and Administration Form RSM-1A, 5) Supplemental Data Questionnaire, Finance and Administration Form RSM-1B, 6) Certification of Funds Available, 7) Summary of Analysis of Lease Proposals Received (this form will not be sent as advertising for this lease was not done because the TTU Foundation is an affiliated entity and a component part of the TTU Financial Statements), and 8) Enrollment Projections and Program Documentation. The preparation of these documents and review by TBR prior to approval of the lease will help ensure that the many financial issues related to leasing are adequately vetted and addressed and will enable TTU management to make an informed decision regarding the leasing arrangement. If the lease is approved by TBR, it would still have to be approved by the Tennessee Higher Education Commission (THEC) and the State Building Commission (SBC). ITS personnel would be the primary occupants of the building, and the data center itself would be moved incrementally as new equipment is purchased, rather than a wholesale movement of the existing data center.

**Conclusion:** Management is carefully considering the space needs of both the College of Engineering and ITS, enlisting the aid of external consultants as well as using internal analyses. Before TBR will consider the lease for approval, TTU is required to prepare and submit extensive documentation to support the proposed lease. If approval is obtained from TBR, the lease must still be reviewed and approved by both THEC and the SBC. At this point, no taxpayer dollars have been spent on moving any TTU personnel to the Regions Bank Building. Prior to spending any state dollars on moving the ITS Department, the financial issues related to leasing will have been thoroughly considered and justified by many levels of TTU, TBR, THEC, and SBC management.

**TENNESSEE TECH UNIVERSITY**  
**Investigation 16-02 – Use of State Funds for Memorial Garden**  
**August 18, 2015**  
**Executive Summary**

**Key Staff Person:** Administrative Associate 3, English

**Auditor:** TTU Director of Internal Audit

**Introduction:** A complaint was received on July 24, 2015, alleging that state funds (taxes) had wastefully been used to pay for a memorial gravesite for a former English professor, Dr. Robert Bode, outside of Henderson Hall on TTU's campus. The complainant wanted to know why TTU funds were spent on this memorial rather than on students, where the funding came from, who made the decision to spend state dollars on the gravesite, and whether anyone in Nashville knows that the site was created at taxpayer expense.

**Objective:** The objective was to ascertain the circumstances surrounding the creation of the garden space outside of Henderson Hall and to determine if state funds were used.

**Total Questioned Costs:** none

**Total Recoveries:** none

**Results:** The memorial garden is not a gravesite; it currently consists of two wooden benches, a sundial, a stone marker, and landscaping. It was established in memory of Dr. Robert Bode, an English professor who died in 2003. Shortly after his death, friends of Dr. Bode in the community and at TTU raised private funds and received permission to use those donated funds to create a memorial garden outside of Henderson Hall on TTU's campus. These donated funds were used to set up a restricted TTU gift account for future purchases and/or maintenance costs. Private individuals have maintained the garden, i.e. replacing plants, pulling weeds, etc., so the fund was idle for several years, and therefore closed on June 30, 2014. The funds left in the account at its closure were used to purchase the sundial and a new stone marker.

**Conclusions:** The memorial garden space (which is not a gravesite) was created using only private donations. No TTU or state funds were involved.

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**TENNESSEE TECH UNIVERSITY**  
**Investigation 16-06 – Theft of Gas**  
**September 14, 2015**  
**Executive Summary**

**Key Staff Persons:** Tennessee Tech University (TTU) Chief of Police

**Auditor:** TTU Director of Internal Audit

**Allegations:** On August 5, 2015, Internal Audit received allegations that one of the TTU police officers had stolen various items from TTU and, for the past year, had been stealing gas when he fueled the TTU police cars.

**Objective:** The objective of this investigation was to determine if the allegations were true.

**Total Questioned Costs:** Between \$80.00 and \$2,927.52                      **Total Recoveries:** NA

**Results:** The items that the officer in the allegations (OA) was accused of taking were consistent with the type of items purchased by TTU, but those types of items are available for purchase by anyone, and Internal Audit could not verify that TTU was missing any of those items.

Extensive analysis of gas miles per gallon (mpg) by each TTU police officer from July 2013 through July 2015 showed that the OA got the worst gas mileage of any officer on the force. He got an average of 3.89 mpg per fill-up, while the other 13 officers got between 5.32 and 7.74 mpg. Furthermore, for the OA, 167 or 60.95% of his fill-ups yielded less than or equal to 4 mpg. No other officer had higher than 20% of their fill-ups that yielded less than or equal to 4 mpg.

Based on an observation of the movement of a gas can in the OA's vehicle on August 30, 2015, the Chief of Police confronted the OA and asked him if he had used the departmental gas card to pay for gas pumped into his personal gas can. The OA indicated he had filled up the personal gas can at the same time he filled up the police car, but he said he paid for the gas in the can separately, with his own money. The gas station clerk indicated the OA did not pay for the gas in the can separately. Subsequent review of the gas station's video surveillance of the fill-up on August 30, 2015, showed that the OA did not pay for the gas pumped into his personal gas can separately with his own money.

When interviewed by Internal Audit, the OA denied ever taking anything from TTU that had not been thrown away or given away. The OA did admit to having used the departmental gas card to purchase gas for his personal vehicle when he didn't have gas money to get to and from work; however, he said it was definitely not more than 10 times, and he had not done it prior to March of 2015.

**Conclusions:** The allegation that the OA had stolen items from TTU could not be substantiated. The allegation that the OA had paid for personal gas with the departmental gas card was confirmed. However, the number of times that the OA paid for gas with the departmental gas card and the cost of those purchases could not be confirmed. The OA's employment has been terminated effective September 24, 2015.

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**Dyersburg State Community College**  
**Internal Investigation of Allegation Regarding Comp Time Abuse**  
**August 28, 2015**  
**Executive Summary**

<b>Key Staff Persons:</b> Bud Hoffmann, VP for Finance	<b>Auditor:</b> Sandra Pruett, Director of Internal Audit
<p><b><u>Allegation:</u></b></p> <p>An allegation was made Employee A was staying late several days a week while waiting to carpool with Employee B, who was also the supervisor of Employee A, and was earning comp time during this time.</p>	
<p><b><u>Objective:</u></b></p> <p>To determine if an improper reporting of comp time by Employee A occurred during the approximate two years prior to the time of the allegation and to conduct an overall review of comp time procedures currently used at DSCC.</p>	
<b>Total Questioned Costs: None</b>	<b>Total Recoveries: N/A</b>
<p><b><u>Results of Review:</u></b></p> <p><b>Conclusion:</b> The allegation was not substantiated. Employee A did occasionally carpool with Employee B, the supervisor, but no comp time was reported by Employee A while waiting for Employee B. A review of all comp time earned by and paid to Employee A for the two years prior to this allegation was performed. No significant amount of comp time was earned by or paid to this employee. Blanket comp time requests were used for the approvals of comp time in this area due to the extra hours needed on occasion to perform the monthly job duties of this position.</p>	
<p><b><u>Recommendations and Management Responses:</u></b></p> <ol style="list-style-type: none"> <li>1. <b><u>Blanket comp time requests should no longer be used throughout all departments at DSCC.</u></b> A specific request for comp time for each employee for a particular pay period should be submitted and approved, which will give the supervisor or manager a better opportunity to review the specific comp time reported.  <i>Management concurs and will develop a revised Comp Time Request form within 30 days.</i></li> <li>2. <b><u>The reporting structure of the Accounting and Human Resources Departments should be reviewed by the VP for Finance.</u></b> As part of this investigation, it was noted that currently, the Payroll Manager reports directly to the Human Resources Director, instead of to a Finance/Accounting Director position. This is not a normal reporting relationship for the Payroll function. For other community colleges in the TBR system, the Payroll Manager reports to someone in the Finance department.  <i>DSCC management will defer consideration of the payroll reporting relationship at this time until the new payroll process is determined by the TBR community colleges.</i></li> </ol>	

**CASE RESOLUTION REPORT**

**Case Number:** NaSCC 14-01

**Date of Incident:** Receivables from 2007, 2010 & 2011, totaling \$14,166.62 billed in 2014.

**Reported:** June 6, 2014

**Investigation conducted by:** Investigative Auditor, System-wide Internal Audit and Internal Auditor, Nashville State Community College

**Description of Incident:** A First Request notice of outstanding balances (receivables) from 2007, 2010 and 2011 for the contractor was sent April 24, 2014.

**Total amount of loss:** \$14,166.62

**Was employee dishonesty discovered?** No

**Action taken:** The Bursar's Office Account Clerk Supervisor researched this contractor's payments in the physical archive and did other research to validate the amounts showing due in Banner. The Supervisor corresponded with the business owner throughout this process. The owner did not provide requested documentation that these amounts were paid and the Supervisor was unable to determine that these amounts were paid. First, Second and Third Request notices were sent on the following respective dates: April 24, 2014, May 20, 2014 and July 14, 2014. The Third notice indicated that the account would be referred to a collection agency if payment was not made in the following ten days. Payment was not made and the account was sent to a TBR-provider collection agency for first placement on September 19, 2014.

**Conclusion:** The account was closed (written off) as of July 31, 2015. The school maintains a record of the receivable for possible future collection. In Banner, there is a code used for the write-off and a hold code placed on the file to indicate the account was written off. These codes indicate that no future business should be transacted until escalating to senior management. The TCAT Nashville is now transacting business with this contractor, but Nashville State is no longer involved in paying or contracting with this business.

**Internal Control Weaknesses Found:**

TBR Guideline B-010 Collection of Accounts Receivable, II.B. Billing. States "Collection efforts should begin no later than thirty days after the obligation has been incurred or other fixed due date".

**Management Action:** Management will provide additional oversight and training of employees to ensure that collections of unpaid contractor amounts occur on a timely basis, per TBR's Guideline B-010, referenced above.

Patricia Feller,  
Director, Internal Audit



**Nashville State Community College  
Special Review of Cash Receipt Approvals  
Executive Summary**

<p><b>Key Staff Person:</b> Mary Cross, Vice President, Financial and Administrative Services</p>	<p><b>Auditor:</b> Linda Ciprich, Investigative Auditor, System-wide Internal Audit</p>
<p><b>Background</b> System-wide Internal Audit (SWIA) of the Tennessee Board of Regents (TBR) received an allegation that the Bursar of Nashville State Community College (NSCC) was circumventing controls by both initiating and approving cash receipt transactions.</p>	
<p><b>Scope and Objectives</b> Cash receipt transactions were reviewed for 2011 through 2013, August 2014, and October 2014 through March 15, 2015. The primary objectives of this review were to determine if the allegation is substantiated, the extent of any violation of college or TBR policy, and any apparent deficiency of internal controls.</p>	
<p><b>Details of the Review</b> The Approval Override Window of the System Control Maintenance form (FOASYSC) for the Banner Finance module at Nashville State Community College is set at “Explicit Approvals” for direct cash receipts. This setting allows the Bursar and Controller to both initiate and approve direct cash receipt and journal voucher entry transactions.  Changing the approval setting within the Approval Override Window from explicit to implicit on the System Control Maintenance form (FOASYSC) and designating the originators of direct cash receipts as having zero approval authority on the Approval Queue Maintenance form (FTMAPPQ) would prevent an originator from also approving a transaction.</p>	
<p><b>Results and Recommendation</b> The allegation is partially substantiated. Cash receipt transactions were both initiated and approved by the Bursar during the period 2011 through 2013, primarily between October and December 2013 which was a period of a shortage of personnel in the Bursar’s Office. A later review of transactions made during June 2015 revealed an additional 15 transactions that were both initiated and approved by the Bursar.  While circumvention of controls may not be the cause, the result is a lack of segregation of duties which weakens internal controls. Internal controls would be strengthened by changing “Explicit Approvals” to “Implicit Approvals” in the Banner Finance module, designating certain individuals as originators and backup originators for cash receipt and journal voucher entry transactions, and granting approval authority to other employees.</p>	
<p><b>Management’s Response</b> NSCC concurs. When the item was first identified by state audit in 2014, NSCC implemented state audit’s recommendation to periodically run and review the Banner report “FOIAPHT.” This report shows the initiator and approver of entries in the Banner system. If there are any entries initiated and approved by the same user, it is investigated immediately and corrective action is taken.  The recommendation to change the setting from explicit to implicit on the System Control Maintenance form (FOASYSC) and designating the originators of direct cash receipts as having zero approval authority on the Approval Queue Maintenance Form (FTMAPPQ) may create issues in the NSCC Banner system. This will be investigated further and a determination made whether this recommendation can be implemented.</p>	
<p><b>Auditor’s Comment</b> The Office of System-wide Internal Audit will perform a follow-up review of the Banner settings in three months to determine whether controls have been strengthened.</p>	

**Tennessee College of Applied Technology - Crump  
Review of Administrative Allegations  
Executive Summary**

<b>Key Staff Person:</b> Director	<b>Auditor:</b> Investigative Auditor, System-wide Internal Audit
<b>Background:</b> Anonymous allegations were received by System-wide Internal Audit concerning the administration of the college.	
<b>Objectives:</b> The primary objectives of this review were to investigate the validity of the allegations, determine the extent of any violation of TBR policy, and evaluate the adequacy of internal controls, policies, and procedures.	
<b>Details of the Review</b> <u>Allegation 1:</u> <i>The school owns too many vehicles, a waste of taxpayer dollars.</i> <u>Allegation 2:</u> <i>An employee is driving a state car to lunch, has an excessive salary, and is never working, a waste of taxpayer dollars.</i> <u>Allegation 3:</u> <i>Expensive gifts were given to the Vice Chancellor at graduation, a waste of taxpayer dollars.</i>	
<b>Conclusions</b> <u>Allegation 1:</u> The allegation is unsubstantiated. <u>Allegation 2:</u> The allegation is unsubstantiated. <u>Allegation 3:</u> The allegation is substantiated. Three administrators of the TBR Office of Colleges of Applied Technology accepted gifts from TCAT - Crump for speaking at graduation ceremonies during fiscal years 2014 and 2015. The gifts each exceeded \$50, ranging from \$55 to \$122. While the cost of each gift was not expensive, the cost did exceed the \$50 gift limit stated in the TBR conflict of interest policy. The policy allows acceptance of gifts exceeding \$50 when refusal or reimbursement would be awkward or contrary to the larger interests of the institution, but requires disclosure of the gifts to the employee's supervisor. Since the gifts were not disclosed to their supervisors, acceptance resulted in violation of the TBR conflict of interest policy. The employees said they were not aware of the value of the gifts or the need for the disclosures.	
<b>Recommendation</b> TBR personnel should be cognizant of the conflict of interest policy requiring disclosure to supervisors when accepting gifts exceeding \$50. TCAT - Crump Administration could consider limiting the value of speakers' gifts for system employees to ensure the conflict of interest policy is not compromised.	
<b>Management's Comments</b> <u><b>TBR TCAT Administration</b></u> We concur. The Vice Chancellor will send a reminder of the Board of Regents' Conflict of Interest Policy, 1:02:03:10 to all colleges, with the recommendation that administrators limit the value of speakers' gifts to ensure the conflict of interest policy is not compromised when inviting TBR personnel to speak. We will also remind our employees to disclose any gifts received to supervisors if the value exceeds or it is suspected that it may exceed \$50. The Vice Chancellor for the Tennessee Colleges of Applied Technology will submit a check to the TCAT - Crump Foundation for the excess of the cost of the speaker gifts. <u><b>TCAT Crump Administration</b></u> We concur. In the future, we will limit the value of the speakers' gifts to \$50 or less.	

## Status Report on Internal Audit Recommendations

Internal audit reports may include recommendations to management for corrective action. Recommendations are scheduled for follow-up review by Internal Audit based on the time needed to implement corrective actions, as estimated by management. The following Recommendation Logs are included in these materials. Each recommendation will include a status of management's action or will be blank; if no status is indicated, the follow-up review has not yet been performed.

University Internal Audits

Community College Internal Audits

SWIA Information Systems Internal Audits

Tennessee Colleges of Applied Technology Internal Audits

Tennessee Board of Regents System Office Internal Audits

Tennessee Foreign Language Institute Internal Audit

<b>Status Legend for Management's Action</b>	
<b>Actions Completed</b>	Management has implemented the actions stated in their response to this recommendation. Issue closed.
<b>In Progress</b>	Management has implemented some of the actions stated in their response to this recommendation. Additional review scheduled.
<b>No Progress</b>	Management has not implemented the actions stated in their response to this recommendation. Additional review scheduled.

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
ETSU	Thursday, June 26, 2014	ETSU Banner Security Audit 1 of 1 Data owners and supervisors should audit and re certify Banner access annually.	OIT Associate Vice President/CIO and Director of Information Systems	Sunday, March 15, 2015		In Progress
ETSU	Monday, November 24, 2014	ETSU Office of Intercollegiate Athletics Timekeeping Investigation 1 of 1 Controls and practices over timekeeping functions need improvement. Multiple issues were discovered during the audit.	Athletic Director	Thursday, April 30, 2015		In Progress
ETSU	Friday, March 27, 2015	ETSU PCI Compliance Readiness Audit 1 of 4 The current SNMP protocol being used is considered insecure.	Chief Information Officer	Saturday, August 1, 2015		In Progress
ETSU	Friday, March 27, 2015	ETSU PCI Compliance Readiness Audit 2 of 4 Aramark Food Services' computer systems do not adhere to PCI requirements in several areas.	Chief Informations Officer	Tuesday, September 1, 2015		In Progress
ETSU	Friday, March 27, 2015	ETSU PCI Compliance Readiness Audit 3 of 4 Penetration testing methodology needs to be developed and implemented.	Chief Information Officer	Saturday, August 1, 2015		In Progress
ETSU	Friday, March 27, 2015	ETSU PCI Compliance Readiness Audit 4 of 4 New PCI DSS 3.0 Self-Assessment Questionnaire needs to be completed	Chief Information Officer	Tuesday, September 1, 2015		In Progress
ETSU	Monday, May 11, 2015	ETSU Department of Art and Design Procurement and Study Abroad Investigation 1 of 1 Controls over funds used for faculty-led study abroad programs need to be improved.	Vice President for Finance and Administration	Thursday, December 31, 2015		In Progress
ETSU	Thursday, May 21, 2015	ETSU Facilities VA Campus Custodial Staff Investigation 1 of 1 Employees should be allowed to complete their own timesheets.	Director, Facilities Mgmt Operations	Friday, July 31, 2015		In Progress
ETSU	Wednesday, June 17, 2015	ETSU Student Health Billing Practices 1 of 3 Student health billing procedures need improvement.	Associate Dean, Office of Practice	Tuesday, January 5, 2016		In Progress
ETSU	Wednesday, June 17, 2015	ETSU Student Health Billing 2 of 3 Cash receipting procedures need improvement.	Associate Dean, Office of Practice	Tuesday, January 5, 2016		In Progress
ETSU	Friday, June 26, 2015	ETSU University Advancement 1 of 3 Policies and procedures regarding "soft" credit need to be established.	Associate Vice President, University Advancement	Thursday, December 31, 2015		In Progress
ETSU	Wednesday, June 17, 2015	ETSU Student Health Billing Practices 3 of 3 Account adjustment procedures need improvement	Associate Dean, Office of Practice	Tuesday, January 5, 2016		In Progress
ETSU	Friday, June 26, 2015	ETSU University Advancement 2 of 3 Documentation for business meal reimbursements should contain the attendees names based on IRS regulations.	Vice President for University Advancement	Thursday, December 31, 2015		In Progress
ETSU	Friday, June 26, 2015	ETSU University Advancement 3 of 3 Graduate Studies should ensure all students enrolled are within matriculation limits or have appropriate and current extensions on file.	Dean, Graduate Studies	Thursday, December 31, 2015		In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
ETSU	Wednesday, August 26, 2015	ETSU Third Party Servers 1 of 1 Weaknesses were discovered which lessened the internal controls in five specific areas.	CIO/Senior Vice Provost for ITS	Wednesday, September 30, 2015		In Progress
ETSU	Thursday, October 29, 2015	Access and Diversity Funds Controls over Access and Diversity Funds needs improvement.	Special Assistant to the President, Office of Equity and Diversity	Monday, February 1, 2016		No Progress
MTSU	Wednesday, March 12, 2014	Review of Athletic Gifts in Kind FY 2013 Finding 1 of 2: Improved Compliance is Needed with the Sports Marketing Contract	Athletic Department	Tuesday, March 31, 2015		No Progress
MTSU	Wednesday, March 12, 2014	Review of Athletic Gifts in Kind FY 2013 Finding 2 of 2: Monitoring of Trade Revenue Should be Improved	Athletic Department	Tuesday, March 31, 2015		No Progress
TTU	Thursday, June 26, 2014	TTU-IAR-Laboratory Safety-06262014 Finding - Lab inspections, the only way to verify training and the safety of labs, should be completed on a more frequent basis than is currently being done.	Environmental Health and Safety Coordinatore	Friday, July 31, 2015		In Progress
TTU	Thursday, June 26, 2014	TTU-IAR-Laboratory Safety-06262014 Finding - EHS should implement current IFC fire drill requirements and both EHS and Residential Life's websites should be updated to reflect the current requirements. The dates of all fire drills should be documented, and compliance with the requirements should be monitored.	Director of Safety & Environmental Services, Director of Residential Life, Director of Child Development Lab.	Friday, July 31, 2015		In Progress
TTU	Thursday, June 26, 2014	TTU-IAR-Laboratory Safety-06262014 Finding - All safety concerns and resolutions should be documented by the EHS Coordinator.	Enviromental Health and Safety Coordinator	Friday, July 31, 2015	Tuesday, August 4, 2015	Action Completed
TTU	Wednesday, July 3, 2013	TTU-IAR-Personnel-11152013 Finding - Several sections of TTU Human Resources written policies and procedures should be updated.	Interim Director of Human Resources	Sunday, January 31, 2016		In Progress
TTU	Wednesday, July 3, 2013	TTU-IAR-Personnel-11152013 Finding - Human Resources should document the internal policies and procedures for telecommuting and inform the campus of the requirements.	Interim Director of Human Resources	Sunday, January 31, 2016		In Progress
TTU	Monday, August 17, 2015	TTU-PCI-DSS 2014-15 To document that TTU's policies and procedures are adequate given the current computing environment and know to all personnel, the TTU Data Security Policy should be updated and reviewed annually.	Chief Information Security Officer	Thursday, December 31, 2015		No Progress
TTU	Monday, August 17, 2015	TTU-PCI-DSS 2014-15 To ensure service providers are in compliance with PCI-DSS, each one's compliance should be verified annually by locating the service provider on the list of certified service provders on the PCI Security Standards Council website or by obtaining and keeping on file the service provider's current certificate of PCI compliance as issued by a QSA.	Chief Information Security Officer	Wednesday, August 19, 2015		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
TTU	Tuesday, August 25, 2015	TTU-IAR-NCAA Student Assistance Fund-08252015 One student athlete was awarded books for the summer but did not attend summer school or pick up any books. However, they were reported as receiving \$800 in assistance from the student assistance fund in the various NCAA and OVC expenditures reports. The \$800 should be credited back to the student assistance fund in the university's accounting records and to prevent future overstatements of summer school expenses, each student athlete's attendance in summer school should be verified prior to reporting that athlete's summer school expenses in the NCAA and OVC student assistance fund expenditure reports.	Associate AD for Business and Personnel Coordinator for Compliance and Events	Monday, July 11, 2016		No Progress
UOM	Thursday, May 14, 2015	Study Abroad Compliance Audit - Recommendations regarding improvements to operational processes.	Director, International Programs & Study Abroad	Monday, February 29, 2016		Action Completed
UOM	Monday, January 12, 2015	Internal Controls Risk Assessment Footprint Research - Recommendations regarding lab safety training and inspections.	Director Environmental Health and Safety	Sunday, January 31, 2016		In Progress
UOM	Friday, August 7, 2015	Management should develop written policies and procedures within Procurement and Contract Services for monitoring procurement card transactions and card usage to ensure compliance with the 2013 COSO Framework regarding monitoring.	Director Procurement and Contract Services-UOM	Sunday, January 31, 2016		Action Completed

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
ChSCC	Tuesday, April 1, 2014	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 and Operations	Tuesday, September 30, 2014		In Progress
ChSCC	Thursday, July 31, 2014	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.	AVP ITS	Tuesday, September 30, 2014		In Progress
ChSCC	Thursday, July 31, 2014	DRP 2 of 7: As a departmental joint project, evaluate the effect of a disaster on departmental servers and complete departmental DRP's.	AVP ITS	Tuesday, March 31, 2015		In Progress
ChSCC	Thursday, July 31, 2014	DRP 3 of 7: Complete the service level agreements with ChSCC departments for each application and/or the department as a whole.	AVP ITS	Tuesday, March 31, 2015		In Progress
ChSCC	Thursday, July 31, 2014	DRP 4 of 7: An equipment inventory should be included in each Department's DRP.	AVP ITS	Tuesday, September 30, 2014		In Progress
ChSCC	Wednesday, May 27, 2015	Bank Reconciliation 3 of 4: Bank contracts should be reviewed on an annual basis to ensure wire personnel authorizations are up-to-date and ChSCC is in compliance with all contracts.	Business Office Management	Thursday, December 31, 2015		No Progress
ChSCC	Wednesday, May 27, 2015	Bank Reconciliation 4 of 4: The Business and Finance Division should follow-up with all banks to ensure all authorization signatures are up-to-date.	Business Office Management	Thursday, August 13, 2015		In Progress
ChSCC	Monday, June 29, 2015	Investigation 2015-01: Class Attendance Policy 1 of 1: The Provost will discuss the attendance policy with the Dean's Council during the July 2015 meeting . The Provost will also present attendance guidance including student notification at the beginning of term and the Stop Attending policy to the Faculty during the August Convocation. The Deans will reinforce the guidance during the Divisional meetings after Convocation.	Provost and Deans	Wednesday, September 30, 2015	Thursday, October 29, 2015	Action Completed
ChSCC	Tuesday, June 30, 2015	Investigation 2015-04: In-State Residency 1 of 1: The Student Affairs Division will develop a written procedure for the processing of employee children or close relatives which will include the process for obtaining appropriate management approval by September 30, 2015.	VP Student Affairs	Wednesday, September 30, 2015	Thursday, October 29, 2015	Action Completed

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
ChSCC	Thursday, February 6, 2014	Equipment 2 of 5: Bar code technology should be considered for sensitive equipment to achieve greater inventory management efficiencies.	Chief Information Officer	Wednesday, December 31, 2014	Wednesday, October 28, 2015	Action Completed
ChSCC	Thursday, February 6, 2014	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.	Joe Helseth	Wednesday, December 31, 2014		In Progress
ChSCC	Thursday, February 6, 2014	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.	Joe Helseth/ Business Office Management	Wednesday, December 31, 2014		No Progress
CISCC	Monday, April 13, 2015	CISCC- Title IV-1. The Net Price Calculator link is not up to date	VP of Student Services	Thursday, April 30, 2015		In Progress
CISCC	Monday, April 13, 2015	CISCC TitleIV-2. Prospective student athletes that are offered athletically related aid are not provided the completion, graduation and transfer-out rates as required by Title IV.	VP of Student Services	Saturday, October 31, 2015		In Progress
DSCC	Tuesday, March 5, 2013	Discuss honorary gift giving procedures with all nursing faculty. Faculty members should: a. Know that it is strictly voluntary and cannot be required b. Know how to respond to students if the topic is raised, and c. be careful not to imply that it should be done by a nursing cohort.  Faculty members also need to meet with current nursing classes to clarify the procedures for giving honorary gifts.	Dean of Nursing and Allied Health	Saturday, August 1, 2015	Tuesday, March 31, 2015	Action Completed
DSCC	Tuesday, March 5, 2013	The guidelines should be specific as to the type and number of fundraisers that may be held by each cohort as well as the allowable items for which the funds raised may be spent. Additionally, all fundraisers must be approved by the President as required by SACSCOC in Comprehensive Standard 3.2.12. Furthermore, a list of options as to how any remaining class funds can be disbursed should be developed. Just before graduation, each nursing cohort will determine from this list how any remaining class funds will be disbursed.	Dean of Nursing and Allied Health	Thursday, August 1, 2013	Tuesday, March 31, 2015	Action Completed
DSCC	Tuesday, March 5, 2013	Consider implementing best practices regarding the availability and assessability of nursing administrators to each nursing cohort, (e.g. welcome reception, open door policy).	Dean of Nursing and Allied Health.	Thursday, August 1, 2013	Tuesday, March 31, 2015	Action Completed



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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
DSCC	Monday, May 11, 2015	DSCC - CCTA Efficiencies and Other Outcomes, Observation 1 of 1: Institutional management should consult with THEC to evaluate the effect of certain inaccuracies previously reported resulting from inaccurate semesters used to calculate the Job Placement data, as well as an over reporting due to the subsequent correction of the Job Placement calculation. Management should also ensure that all records relating to the details of the Job Placement numbers reported to THEC will be better maintained in the future.	Vice President of Institutional Advancement or Information Research Specialist	Friday, August 14, 2015		In Progress
DSCC	Friday, August 28, 2015	DSCC-Allegation of Comp Time Reporting Abuse Observation 1 of 2. Blanket comp time requests should no longer be used throughout all departments at DSCC. A specific request for comp time for each employee for a particular pay period should be submitted and approved, which will give the supervisor or manager a better opportunity to review the specific comp time reported.	Vice President for Finance	Friday, August 26, 2016		In Progress
DSCC	Friday, August 28, 2015	DSCC-Allegation of Comp Time Reporting Abuse Observation 2 of 2. The reporting structure of the Accounting and Human Resources Departments should be reviewed by the VP for Finance. As part of this investigation, it was noted that currently, the Payroll Manager reports directly to the Human Resources Director, instead of to a Finance/Accounting Director position. This is not a normal reporting relationship for the Payroll function. For other community colleges in the TBR system, the Payroll Manager reports to someone in the Finance department.	Vice President for Finance	Friday, August 26, 2016		In Progress
DSCC	Wednesday, October 28, 2015	DSCC-Access and Diversity Funds-Observation 1 of 2 It is recommended that management assign a unique accounting number for In-Kind or Grantee contributions listed in a competitive grant and track all related expenses through that account number so that the grant expenditures can be measured as being fulfilled.	Dean of Student Services	Friday, December 18, 2015	Thursday, December 31, 2015	No Progress
DSCC	Wednesday, October 28, 2015	DSCC-Access and Diveristy Funds-Observation 2 of 2 It is recommended that scholarship awards for relatives of institutional personnel be approved by a higher level of authorization than the Director of Student Life, who participates in the scholarship award process.	Dean of Student Services	Friday, December 18, 2015	Thursday, December 31, 2015	No Progress
JSCC	Tuesday, April 2, 2013	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	Thursday, October 31, 2013		In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
JSCC	Tuesday, April 2, 2013	JSCC-Data Security Observation 2 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	Thursday, October 31, 2013		In Progress
JSCC	Friday, October 24, 2014	Emergency Preparedness Plan Audit - Observation 1 of 2: 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.	Darron Billings, Director of Environmental Health and Safety/Chief of Police	Friday, May 8, 2015		In Progress
JSCC	Friday, October 24, 2014	JSCC - Emergency Preparedness Plan Audit - Observation 2 of 2: 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.	Darron Billings, Director of Environmental Health and Safety/Chief of Police	Friday, October 24, 2014		In Progress
JSCC	Friday, February 21, 2014	JSCC - Progression and Dual Enrollment: Institutional management and TBR System Office management should consult with THEC to determine the significance of the risk of inaccurate progression outcomes resulting from certain timing differences and whether the risk warrants mitigating actions.	Robin Marek, Director of Admissions and Records	Thursday, December 31, 2015		No Progress
JSCC	Wednesday, July 23, 2014	Completion Outcomes 1 of 2: Management should continue to keep certificate and degree categories as up to date and as accurate as possible.	Robin Marek, Director of Admissions and Records	Thursday, July 31, 2014		In Progress
JSCC	Wednesday, July 23, 2014	Completion Outcomes 2 of 2: Institutional procedures should include the review of obligations owed to the institution and holding certificates and diplomas until the obligation has been satisfied.	Robin Marek, Director of Admissions and Records	Friday, May 9, 2014		In Progress
JSCC	Friday, October 30, 2015	Access and Diversity The institution should develop Access and Diversity goals for the overall program and ensure that funds are spent according to established goals.	Director of Human Resources	Friday, April 1, 2016		No Progress
JSCC	Friday, October 30, 2015	Access and Diversity Scholarships awarded by the Access and Diversity Committee should be reconciled to expenditures.	Director of Human Resources	Friday, April 1, 2016		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
JSCC	Friday, October 30, 2015	Access and Diversity Scholarship applications should be maintained for a period of time as supporting documentation. A suggested time for retention would be 5 years.	Director of Human Resources	Friday, April 1, 2016		No Progress
JSCC	Friday, October 30, 2015	Access and Diversity The TBR Office of Organizational Effectiveness and Strategic Initiatives should approve scholarship criteria, salaries, and transfers.	Director of Human Resources	Friday, April 1, 2016		No Progress
NeSCC	Thursday, January 2, 2014	Data Security FY 2013 Information Technology Resources policy is not being followed as stated in Policy 1:08:00:00.	Director of Information Technology	Tuesday, September 30, 2014		In Progress
NeSCC	Friday, July 25, 2014	Complete College of Tennessee Act: Completion Outcomes  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	Friday, May 1, 2015		In Progress
NeSCC	Thursday, August 28, 2014	Theatre Services Procedures in place to handle and enforce facility usage applications for events scheduled through the Theatre Department need to be improved.	Theatre Manager	Monday, June 1, 2015		In Progress
NeSCC	Wednesday, October 28, 2015	NeSCC President's Expense Audit FY 2015 - Due to the inadvertent omission of \$21,151 of various chamber-of-commerce sponsorships requested by the president, a recommendation was suggested for the preparer of quarterly reports to solicit from the various vice presidents confirmation of includable items of which they may be uniquely aware.	President's Office	Thursday, June 30, 2016		No Progress
PSCC	Friday, May 8, 2015	CCTA-Beginning with the 2015-2020 funding cycle the college should report placement data in accordance with the Tennessee Higher Education Commissions interpretation of their guidance on job placement data.	Director of Placement Director of Institutional Effectiveness	Thursday, June 30, 2016		No Progress
STCC	Saturday, May 2, 2015	STCC-Industrial Readiness Grants Finding 1 of 1: The first year grant projections were not achieved.	Director of Grants Management	Friday, October 30, 2015		No Progress
STCC	Tuesday, May 5, 2015	STCC-Tuition Statements Finding 1 of 1: Incorrect IRS Form 1098-T's, tuition statements, were issued for the calendar year ended December 31, 2012, because early registration was not included in the reporting period.	Department of Finance	Friday, October 30, 2015		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
STCC	Wednesday, June 24, 2015	STCC-Review of Unemployment Expenditures-Management should implement a process that assures monthly unemployment invoices are submitted from the Accounts Payable department to the Human Resources department for review and approval before payment is made.	Vice President of Human Resources	Tuesday, June 30, 2015		Action Completed
STCC	Tuesday, June 30, 2015	STCC- Review of Motor Vehicle Procedures 1. All requests for vehicle usage should be submitted through Event U.	Alice Webster, Technical Clerk of Physical Plant	Thursday, July 16, 2015		In Progress
STCC	Thursday, June 25, 2015	SSTC-Special review of Gymnasium Rentals Internal controls for monitoring gymnasium rentals and payments must be improved to ensure compliance with Tennessee Board of Regents and university policies.	Mattie Johnson, Administrative Secretary of Physical Plant	Tuesday, July 21, 2015		In Progress
STCC	Friday, July 31, 2015	STCC - Review of Motor Vehicle Procedures 2. Mileage on each returned vehicle should be reviewed for reasonableness by the Technical clerk and compared to the college's mileage chart.	Alice Webster, Technical Clerk of Physical Plant	Saturday, August 1, 2015		Action Completed
STCC	Friday, July 31, 2015	STCC - Review of Motor Vehicle Procedures 3. Documentation for local travel should contain details showing the reason for the time and the destination.	Alice Webster, Technical Clerk of Physical Plant	Saturday, August 1, 2015		Action Completed
STCC	Friday, July 31, 2015	STCC - Review of Motor Vehicle Procedures 4. Plant Management's monthly review of Fuelman credit card bills should be documented. The bills should be reviewed by plant management and compared to credit card receipts.	Alice Webster, Technical clerk of Physical Plant	Saturday, August 1, 2015		In Progress
VSCC	Wednesday, December 18, 2013	Audit of International Education Fee, Released December 2013 1 of 5: Management should record the emergency reserve allocation in the International Education Fee fund.	International Education Office and Business Office	Monday, June 30, 2014		In Progress
VSCC	Friday, September 4, 2015	VSCC - Faculty Credentials for Fall Semester 2014 Recommendation 1 of 2: The credentials of two Assistant Professors and one Instructor do not appear to meet the requirements of TBR policy for minimum rank criteria.	Academic Affairs	Thursday, March 31, 2016		No Progress
VSCC	Friday, September 4, 2015	VSCC - Faculty Credentials for Fall Semester 2014 Recommendation 2 of 2: Personnel files maintained by Human Resources were missing credential information.	Human Resources and Academic Affairs	Thursday, March 31, 2016		No Progress
VSCC	Wednesday, October 21, 2015	President's Expense Audit FY15 - For one travel expense paid to a third party on behalf of the President, receipts were not included in the supporting documentation for airfare and lodging. Upon request, receipts for airfare and lodging were obtained and provided. The airfare and lodging amounts paid agreed to the receipts and were within policy guidelines.	President's Office	Thursday, December 31, 2015		No Progress
WSCC	Thursday, May 21, 2015	In order to generate reports that properly reflect underlying data, a formal written review and verification process should be established and followed to help ensure that Workforce Training contact hours are correctly identified and properly interpreted for reporting purposes.	Dean of Workforce Training	Thursday, December 31, 2015		In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
APSU	Wednesday, April 22, 2015	IT General Controls Review: Recommendation 1 of 16: Develop an Information Security Program Policy with associated procedures, in coordination with a comprehensive information security program being developed by the TBR System Office. The policy should define both business and information security processes, including the designation of an Information Security Officer and development of a security awareness and training program.	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress
APSU	Wednesday, April 22, 2015	"IT General Controls Review: Recommendation 2 of 16: Develop and implement comprehensive procedures for: a) Change Management that defines hardware, network configuration, anti-virus and patch updates, in addition to those in place for Banner updates. b) Vendor Management that defines how the Office of Information Technology will monitor and manage the delivery of goods and services from key vendors. c) Network administration that documents the processes performed to maintain the network in the event key personnel are not available. d) Logging and Monitoring of computer activities that defines what will be logged, how it will be reviewed, and how the results will be handled. e) Remote Devices that includes an agreement that defines expectations of users who connect their personal laptop or cell phone device to the network."	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress
APSU	Wednesday, April 22, 2015	"IT General Controls Review: Recommendation 3 of 16: Establish a process where all information technology policies and procedures are reviewed annually for needed modifications and approvals."	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress
APSU	Wednesday, April 22, 2015	"IT General Controls Review: Recommendation 4 of 16: 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 created or updated. "	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress
APSU	Wednesday, April 22, 2015	"IT General Controls Review: Recommendation 5 of 16: Establish criteria regarding the specific topics for discussion and documentation the IT Director will provide the VP for Finance and Administration during the bi-weekly meeting to ensure all aspects of the Office of Information Technology operations are covered for a stronger information technology governance structure. "	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress
APSU	Wednesday, April 22, 2015	"IT General Controls Review: Recommendation 6 of 16: Remove the capability that users have as an administrator on their assigned machines to reduce risks of unauthorized system configuration changes and software implementations. "	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
APSU	Wednesday, April 22, 2015	"IT General Controls Review: Recommendation 7 of 16: Develop a Business Continuity Plan that will ensure planning for and documentation of: a) The business side of the plan, including business recovery requirements and objectives as well as the assigned roles and responsibilities of the Plan Coordinator who will maintain the plan and prepare personnel in advance of a disaster or other event requiring its use. b) Possible secondary and tertiary assignments for persons in the event personnel are not available at the time of a disaster. c) A test plan and documentation of periodic testing conducted to ensure the plan's effectiveness for recovery. "	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress
APSU	Wednesday, April 22, 2015	"IT General Controls Review: Recommendation 8 of 16: Amend the existing Disaster Recovery Plan to reflect needed changes to information technology recovery requirements for compliance with business requirements stated in the Business Continuity Plan. "	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress
APSU	Wednesday, April 22, 2015	"IT General Controls Review: Recommendation 9 of 16: Update the firewall configurations to reduce the risks of unauthorized access. "	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress
APSU	Wednesday, April 1, 2015	"IT General Controls Review: Recommendation 10 of 16: Encrypt hard drives on mobile devices to reduce risks of unauthorized access to information if the device is lost or stolen. "	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress
APSU	Wednesday, April 22, 2015	"IT General Controls Review: Recommendation 11 of 16: For computers linked to the college's network, block access to selected websites that do not render themselves to educational purposes to reduce the risks of unauthorized use and risks of viruses and malicious programs."	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress
APSU	Wednesday, April 22, 2015	"IT General Controls Review: Recommendation 12 of 16: Implement a process to identify unauthorized disseminations of information or malicious links within inbound and outbound emails. "	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress
APSU	Wednesday, April 22, 2015	"IT General Controls Review: Recommendation 13 of 16: Distribute procedural instructions to college staff regarding establishing, modifying and deleting access privileges for all users, including full-time, temporary, transferred or promoted employees or contractors. "	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress
APSU	Wednesday, April 22, 2015	"IT General Controls Review: Recommendation 14 of 16: Periodically review the lists of accounts with non-expiring passwords and revoke that privilege from accounts that do not require it for specific business purposes. "	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress
APSU	Wednesday, April 22, 2015	"IT General Controls Review: Recommendation 15 of 16: Update password requirements in the Default Domain Policy of Active Directory to ensure the use of stronger password controls as defined in both the new password policy and industry best practices. "	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
APSU	Wednesday, April 22, 2015	"IT General Controls Review: Recommendation 16 of 16: Document major unauthorized access attempts or any information breaches to ensure they are handled according to requirements set in the APSU Incident Response Procedure. "	Interim CIO - Austin Siders	Sunday, November 1, 2015		No Progress
MTSU	Tuesday, September 8, 2015	MTSU - IT GCR Recommendation 1 of 15: Enhance the Information Security Program with its associated policies, in coordination with the comprehensive information security program being developed by the TBR System Office, to address the business security processes of data ownership, classification, and dissemination standards, as well as the development of a security awareness and training program.	Bruce Petryshak - VP for IT	Sunday, January 31, 2016		No Progress
MTSU	Tuesday, September 8, 2015	MTSU - IT GCR - Recommendation 2 of 15: Develop, disseminate and implement comprehensive information technology procedures for: a. Change Management that defines hardware, network configuration, anti-virus and patch updates, as well as implementation of Banner software updates. b. Password Management that defines management's expectations regarding how personnel are to set passwords for maximized effectiveness on information security. c. Vendor Management that defines how the Information Technology Division will monitor and manage the delivery of goods and services from key vendors.	Bruce Petryshak - VP for IT	Sunday, January 31, 2016		No Progress
MTSU	Tuesday, September 8, 2015	MTSU - IT GCR - Recommendation 3 of 15: Ensure all employees and other personnel 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 created or updated.	Bruce Petryshak - VP for IT	Sunday, January 31, 2016		No Progress
MTSU	Tuesday, September 8, 2015	MTSU - IT GCR - Observation 4 of 15: Complete the implementation of the tool to monitor hardware connected to the network and coordinate the use of the results with the current hardware inventory system.	Bruce Petryshak - VP for IT	Sunday, January 31, 2016		No Progress
MTSU	Tuesday, September 8, 2015	MTSU - IT GCR - Observation 5 of 15: Complete the implementation of the tool for identifying software products installed on workstations connected to the network. Once implemented, this tool will reduce instances of unauthorized and unlicensed software implementations.	Bruce Patryshak - VP for IT	Sunday, January 31, 2016		No Progress
MTSU	Tuesday, September 8, 2015	MTSU - IT GCR - Observation 6 of 15: Establish a process where Help Desk tickets over 90 days old, or another established measure, are evaluated for their continuing need to remain open.	Bruce Petryshak - VP for IT	Sunday, January 31, 2016		No Progress
MTSU	Tuesday, September 8, 2015	MTSU - IT GCR Observation 7 of 15: Complete the implementation of the software product to better ensure software patches are properly applied.	Bruce Petryshak - VP for IT	Sunday, January 31, 2016		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
MTSU	Tuesday, September 8, 2015	MTSU - IT GCR - Observation 8 of 15: Develop a Business Continuity Plan that will ensure planning for and documentation of: a. The business side of the plan, including business recovery requirements and objectives as well as the assigned roles and responsibilities of the Plan Coordinator who will maintain the plan and prepare personnel in advance of a disaster or other event requiring use of the plan. b. Secondary and tertiary assignments for persons in the event personnel are not available at the time of a disaster. c. Amend the existing Disaster Recovery Plan, if needed, to reflect needed changes to information technology recovery requirements for compliance with business requirements stated in the Business Continuity Plan d. A test plan and documentation of periodic testing conducted to ensure the plan's effectiveness for recovery. This should begin with testing recoverability of data backed up using the recently implemented process.	Bruce Petryshak - VP for IT	Sunday, January 31, 2016		No Progress
MTSU	Tuesday, September 8, 2015	MTSU - IT GCR - Observations 9 of 15: Complete the implementation of the new anti-virus solution, so Information Technology Division management can monitor the success of implementing anti-virus definitions on all workstations.	Bruce Petryshak - VP for IT	Sunday, January 31, 2016		No Progress
MTSU	Tuesday, September 8, 2015	MTSU - IT GCR - Observation 10 of 15: Block access to selected websites that do not render themselves to educational purposes to reduce the risks of unauthorized use and risks of viruses and malicious programs. Also, implement scanning of outbound emails to identify potential improper dissemination of sensitive information.	Bruce Petryshak - VP for IT	Sunday, January 31, 2016		No Progress
MTSU	Tuesday, September 8, 2015	MTSU - IT GCR - Observation 11 of 15: Evaluate the recommended actions in the recent network penetration testing report and implement those fixes that will improve the level of information security on the network to acceptable levels.	Bruce Petryshak - VP for IT	Sunday, January 31, 2016		No Progress
MTSU	Tuesday, September 8, 2015	MTSU - IT GCR - Observation 12 of 15: Distribute procedural instructions to university staff regarding establishing, modifying and deleting access privileges for all users, including full-time, temporary, transferred or promoted employees or contractors.	Bruce Petryshak -VP for IT	Sunday, January 31, 2016		No Progress
MTSU	Tuesday, September 8, 2015	MTSU - IT GCR - Observation 13 of 15: Implement a process to periodically review each user's computer access privileges to re-justify assigned access privileges. Include in this assessment a requirement to document the need for retaining user access privileges where the user has not logged in within the last year.	Bruce Petryshak - VP for IT	Sunday, January 31, 2016		No Progress



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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
MTSU	Tuesday, September 8, 2015	MTSU - IT gcr - Observation 14 of 15: Periodically review the lists of accounts with non-expiring passwords and revoke those that do not require it for specific business purposes.	Bruce Petryshak - VP for IT	Sunday, January 31, 2016		No Progress
MTSU	Tuesday, September 8, 2015	MTSU - IT GCR - Observation 15 of 15: Establish a process to retrieve, store and protect information on computer hard drives when circumstances require management take such actions.	Bruce Petryshak - VP for IT	Sunday, January 31, 2016		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 1 of 19: Develop an Information Security Program Policy with associated procedures, in coordination with a comprehensive information security program being developed by the TBR System Office. The policy should define both business and information security processes, including the designation of an Information Security Officer and development of a security awareness and training program.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 2 of 19: Develop and implement comprehensive procedures for: a) Vendor Management that defines how OTS will monitor and manage the delivery of goods and services from key vendors. b) Logging and Monitoring of computer activities that defines what will be logged, how it will be reviewed, and how the results will be handled. c) Remote Devices, including an agreement with users who connect their personal laptop or cell phone device to the network. d) Project Documentation that establishes a standard regarding how OTS projects, other than the implementation of Banner program code, will be documented. e) Network Administration that documents the processes performed to maintain the network in the event key personnel are not available. f) Incident Response that defines how unauthorized access attempts and information breaches are documented and handled according to requirements.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 3 of 19: Establish a process where all information technology policies and procedures are reviewed annually for needed modifications and approvals.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 4 of 19: 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 created or updated.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress

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

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TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 5 of 19: Implement a process for Human Resources to complete background checks on personnel who would have access to sensitive information before the person is hired, in accordance with TBR Guideline P-010, Personnel Transactions and Recommended Forms, that recommends colleges conduct background checks on potential employees.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 6 of 19: Complete the development of new job descriptions for TSU OTS employees.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 7 of 19: Complete the implementation of a hardware and software inventory to ensure OTS has documentation of its assets and has the means to identify unauthorized attempts to implement or remove hardware or software on the network.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 8 of 19: Remove the capability users have as an administrator on their assigned machines to reduce risks associated with unauthorized system configuration changes and software implementations.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 9 of 19: Amend the Help Desk process so that open tickets over 90 days old, or another established measure, are evaluated for their continuing need to remain open.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 10 of 19: Complete the implementation of the new patch management product that is designed to provide better management and oversight of the server and workstation software patching process.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 11 of 19: Replace the current process used to back up computer files and data to ensure the files and data can be restored in an effective manner. Also, perform annual tests to ensure data can be restored from the backed up media once a new process is in place.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 12 of 19: Develop a Business Continuity Plan that will ensure planning for and documentation of: a) The business side of the plan, including business recovery requirements and objectives as well as the assigned roles and responsibilities of the Plan Coordinator who will maintain the plan and prepare personnel in advance of a disaster or other event requiring its use. b) Possible secondary and tertiary assignments for persons in the event personnel are not available at the time of a disaster. c) A test plan and documentation of periodic testing conducted to ensure the plan's effectiveness for recovery.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 13 of 19: Amend the existing Disaster Recovery Plan to reflect needed changes to information technology recovery requirements for compliance with business requirements stated in the Business Continuity Plan.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 14 of 19: Encrypt hard drives on mobile devices to reduce risks of unauthorized access to information if the device is lost or stolen.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 15 of 19: Complete the implementation of the new anti-virus software to improve monitoring the university's anti-virus program.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 16 of 19: For computers linked to the college's network, block access to selected websites that do not render themselves to educational purposes to reduce the risks of unauthorized use and risks of viruses and malicious programs.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 17 of 19: Implement a process to identify unauthorized disseminations of information or malicious links within inbound and outbound emails.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 18 of 19: Distribute procedural instructions to college staff regarding establishing, modifying and deleting access privileges for users, including full-time, temporary, transferred or promoted employees and contractors.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TSU	Monday, May 11, 2015	TSU - IT General Controls Review: Recommendation 19 of 19: Review the lists of accounts with system administrative or non-expiring privileges assigned, and revoke those that do not require such access privileges.	CIO - Tim Warren	Thursday, October 1, 2015		No Progress
TTU	Thursday, September 10, 2015	TTU - IT GCR - Observation 1 of 14: Enhance the existing Information Security Program with its associated policies and procedures to better address data ownership, data classification, information dissemination and improved security awareness training. These policies and procedures should be in coordination with a comprehensive information security program being developed by the TBR System Office that defines both business and computing information security processes and implementation of a security awareness and training program.	Terry Saltsman - Interim CIO	Thursday, March 31, 2016		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
TTU	Thursday, September 10, 2015	TTU - IT GCR - Observation 2 of 14: Develop and implement comprehensive information technology procedures for: a. Change Management that details how hardware, network configuration, anti-virus definitions and patch updates will be completed, in addition to implementation of Banner software updates. b. Vendor Management that describes how information Technology Services will monitor and manage the delivery of goods and services from key vendors. c. Logging and Monitoring of computer utilization activities that identifies what will be logged, how it will be reviewed, and how the results will be handled. d. Remote Devices that includes an agreement that itemizes expectations of non-student users who connect their personal laptop or cell phone device to the network.	Terry Saltsman - Interim CIO	Thursday, March 31, 2016		No Progress
TTU	Thursday, September 10, 2015	TTU - IT GCR - Observation 3 of 14: Ensure all employees and other personnel 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 created or updated.	Terry Saltsman - Interim CIO	Thursday, March 31, 2016		No Progress
TTU	Thursday, September 10, 2015	TTU - IT GCR - Observation 4 of 14: Ensure the current job descriptions are available for use in performance management of ITS personnel.	Terry Saltsman - Interim CIO	Thursday, March 31, 2016		No Progress
TTU	Thursday, September 10, 2015	TTU - IT GCR - Observation 5 of 14: Implement a process to identify and monitor the hardware devices in use to better document asset management.	Terry Saltsman - Interim CIO	Thursday, March 31, 2016		No Progress
TTU	Thursday, September 10, 2015	TTU - IT GCR - Observation 6 of 14: Encrypt hard drives on university-owned mobile devices to reduce risks of unauthorized access to information if the device is lost or stolen.	Terry Saltsman - Interim CIO	Thursday, March 31, 2016		No Progress
TTU	Thursday, September 10, 2015	TTU - IT GCR - Observation 7 of 14: Implement a procedure that requires users to store files on the network share server rather than on hard drives to ensure the data is properly backed up for recovery purposes.	Terry Saltsman - Interim CIO	Thursday, March 31, 2016		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
TTU	Thursday, September 10, 2015	TTU - IT GCR - Observation 8 of 14: Develop a Business Continuity Plan that will ensure planning for and documentation of: a. The business side of the plan, including business recovery requirements and objectives as well as the assigned roles and responsibilities of the Plan Coordinator who will maintain the plan and prepare personnel in advance of a disaster or other event requiring use of the plan. b. Amendments to the existing Disaster Recovery Plan to reflect needed changes to information technology recovery requirements for compliance with business requirements stated in the Business Continuity Plan. c. A test plan and documentation of periodic testing conducted to ensure the plan's effectiveness for recovery. This should begin with testing recoverability of data backed up using the recently implemented process.	Terry Saltsman - Interim CIO	Thursday, March 31, 2016		No Progress
TTU	Thursday, September 10, 2015	TTU - IT GCR - Observation 9 of 14: Conduct periodic network penetration and vulnerability testing to identify any risks to network configuration and security.	Terry Saltsman - Interim CIO	Thursday, March 31, 2016		No Progress
TTU	Thursday, September 10, 2015	TTU - IT GCR - Observation 10 of 14: Distribute procedural instructions to university staff regarding establishing, modifying and deleting access privileges for all users, including full-time, temporary, transferred or promoted employees or contractors.	Terry Saltsman - Interim CIO	Thursday, March 31, 2016		No Progress
TTU	Thursday, September 10, 2015	TTU - IT GCR - Observation 11 of 14: Implement a process to periodically review each user's computer access privileges to re-justify assigned access privileges. Include in this assessment a requirement to document the need for retaining user access privileges where the user has not logged in within the last year.	Terry Saltsman - Interim CIO	Thursday, March 31, 2016		No Progress
TTU	Thursday, September 10, 2015	TTU - IT GCR - Observation 12 of 14: Periodically review the lists of accounts with administrator privilege or with non-expiring passwords and revoke those that do not require it for specific business purposes.	Terry Saltsman - Interim CIO	Thursday, March 31, 2016		No Progress
TTU	Thursday, September 10, 2015	TTU - IT GCR - Observation 13 of 14: Document, assess and develop a plan to mitigate any significant risks identified as a result of an academic department having access and operating separate servers and a domain from the Information Technology Services server room.	Terry Saltsman - Interim CIO	Thursday, March 31, 2016		No Progress
TTU	Thursday, September 10, 2015	TTU - IT GCR - Observation 14 of 14: Review and update the current information security alerts to establish alerts that will better serve the university's needs.	Terry Saltsman - Interim CIO	Thursday, March 31, 2016		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 1 of 17: Develop an Information Security Program Policy with associated procedures, in coordination with the comprehensive information security program being developed by the TBR System Office. The policy should document the college's Information security Program, including business and information security processes, the designation of an Information Security Officer and development of a security awareness training program."	CIO - Chris Mowery	Tuesday, December 1, 2015		No Progress
CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 2 of 17: Develop and implement comprehensive written information technology procedures for: a) Change management that defines all information technology changes, including implementation of Banner updates. b) Logging and monitoring network and systems access that defines the activity to be logged, the review process and the resulting actions to be taken. c) Incident Response procedures, so key unauthorized access attempts or any information breaches are documented and handled according to procedure requirements and as required by Federal regulations."	CIO - Chris Mowery	Tuesday, December 1, 2015		No Progress
CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 3 of 17: Establish a process where all information technology policies and procedures are reviewed annually for needed modifications to provide clear guidance to staff."	CIO - Chris Mowery	Tuesday, December 1, 2015		No Progress
CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 4 of 17: 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 _ Chris Mowery	Tuesday, December 1, 2015		No Progress
CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 5 of 17: Expand the responsibilities of the Technology Resource Committee, to include a review of other key documented results of information technology operations that are outside of those strategic projects not currently reviewed by the VP – Finance and Advancement, for a stronger information technology governance structure. "	CIO - Chris Mowery	Tuesday, December 1, 2015		No Progress
CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 6 of 17: Implement a process for Human Resources to complete background checks on Information Technology office employees before those individuals begin work. This ensures compliance with TBR Guideline P-010, Personnel Transactions and Recommendations that recommends colleges conduct background checks on potential employees who would have access to sensitive information."	CIO - Chris Mowery	Tuesday, December 1, 2015		No Progress

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

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CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 7 of 17: Complete the implementation of the software product acquired to give the Information Technology office the ability to identify unauthorized software uploading on workstations. "	CIO - Chris Mowery	Tuesday, December 1, 2015		No Progress
CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 8 of 17: 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 - Chris Mowery	Tuesday, December 1, 2015		No Progress
CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 9 of 17: Complete the implementation of the configuration solution to ensure certain devices with the Windows 7 operating system are patched effectively."	CIO Chris Mowery	Tuesday, December 1, 2015		No Progress
CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 10 of 17: 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 the 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."	CIO Chris Mowery	Tuesday, December 1, 2015		No Progress
CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 11 of 17: Develop a process to test parts of the BCP periodically to ensure the plan's effectiveness for recovery."	CIO Chris Mowery	Tuesday, December 1, 2015		No Progress
CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 12 of 17: Block access on computers linked to the college's network to selected websites that do not render themselves to educational or business purposes to reduce the risks of unauthorized use, as well as the risks of viruses and malicious programs."		Tuesday, December 1, 2015		No Progress
CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 13 of 17: Establish a timeframe to conduct periodic network penetration tests and vulnerability scans to identify and correct for exploitable areas in the network's external and internal configuration. Such tests are also required to be conducted for Payment Card Industry Data Security Standards, i.e. PCI/DSS, testing."	CIO Chris Mowery	Tuesday, December 1, 2015		No Progress
CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 14 of 17: Distribute procedural instructions to college staff regarding establishing, modifying and deleting access privileges for users, including contracted users and temporary employees."	CIO Chris Mowery	Tuesday, December 1, 2015		No Progress
CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 15 of 17: Complete the process to periodically review each user's computer access privileges to determine whether assigned access privileges are still appropriate. This assessment should also determine whether users who have not logged in within the last year still need their assigned access privileges."	CIO Chris Mowery	Tuesday, December 1, 2015		No Progress

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

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CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 16 of 17: Review the lists of accounts with assigned administrator privileges or with a non-expiring password and revoke those that do not require such access authority."	CIO Chris Mowery	Tuesday, December 1, 2015		No Progress
CISCC	Monday, April 6, 2015	"IT General Controls Review: Recommendation 17 of 17: Update password requirements in the Default Domain Policy of Active Directory to strengthen password controls, as defined in TBR Guideline G-051, Password Management and in industry best practices."	CIO Chris Mowery	Tuesday, December 1, 2015		No Progress
CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 1 of 16: 1. Develop an Information Security Program with associated policies, in coordination with a comprehensive information security program being developed by the TBR System Office. The policy should define both business and information security processes, including the designation of an Information Security Officer and development of a security awareness and training program.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress
CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 2 of 16: 2. Develop comprehensive information technology procedures for: a. Logging and Monitoring of computer activities that defines what will be logged, how it will be reviewed, and how the results will be handled. b. Incident Response to document major unauthorized access attempts or any information breaches to ensure they are handled according to the procedure.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress
CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 3 of 16: 3. Establish a process where all information technology policies are reviewed annually for needed modifications and changes approved before implementation.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress
CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 4 of 16: 4. Implement a mobile device agreement for those who use their own mobile devices to access key applications and sensitive information that defines the limitations on connectivity and usage of these devices.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress
CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 5 of 16: 5. Implement controls to deter loading unauthorized software onto college workstations.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress



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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 6 of 16: 6. Develop a Business Continuity Plan that will ensure planning for and documentation of: a. The business-side of the plan, including business recovery requirements and objectives as well as assigned roles and responsibilities of the Plan Coordinator who will maintain the plan and prepare personnel in advance of a disaster or other events requiring use of the plan. b. Secondary and tertiary assignments for persons in the event personnel are not available at the time of a disaster. c. A test plan and documentation of periodic testing conducted to ensure the plan's effectiveness for recovery.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress
CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 7 of 16: 7. Amend the existing Disaster Recovery Plan to reflect needed changes to information technology recovery requirements for compliance with business requirements stated in the Business Continuity Plan.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress
CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 8 of 16: 8. Implement detective controls to identify when the anti-virus software stops working, so management can better monitor the success of the anti-virus program.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress
CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 9 of 16: 9. Consider network penetration and vulnerability testing to identify possible weaknesses in the configuration of network security settings.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress
CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 10 of 16: 10. Block access to websites that are considered illegal or detrimental (gambling or pornographic sites) 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 associated with such sites.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress
CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 11 of 16: 11. Distribute procedural instructions to college staff regarding establishing, modifying and deleting access privileges for users, including full-time, temporary, transferred or promoted employees and contractors.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress
CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 12 of 16: 12. Ensure departmental managers and data owners review the yearly reports they receive and note any required adjustments to the access privileges of users in their areas to ensure privileges are re-justified or corrections made in a timely manner.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress
CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 13 of 16: 13. Review the lists of accounts with administrative or non-expiring network passwords and revoke that privilege from accounts that do not require it for specific business purposes.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress

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

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CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 14 of 16: 14. Update password requirements in the Default Domain Policy of Active Directory to ensure the use of stronger password controls as defined in both the new password policy and industry best practices.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress
CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 15 of 16: 15. Obtain a listing from Facilities Management of persons with key access to secured information technology areas and ensure only persons authorized by the Office of Information Technology have such keys.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress
CoSCC	Friday, July 24, 2015	CoSCC - IT GCR - Observation 16 of 16: 16. Secure the data backup appliance in the satellite campus server room from unauthorized access.	Emily Siciensky - Associate VP for IT	Sunday, January 31, 2016		No Progress
DSCC	Friday, August 14, 2015	DSCC - IT GCR - Observation 1 of 15: 1. Develop an Information Security Program with its associated policies, in coordination with a comprehensive information security program being developed by the TBR System Office that defines both business and computing information security processes and development of a security awareness and training program.	Diane Camper - VP for Technology	Friday, April 1, 2016		No Progress
DSCC	Friday, August 14, 2015	DSCC - IT GCR - Observation 2 of 15: 2. Develop and implement comprehensive information technology procedures for: a. Network Administration that documents the processes performed to maintain the network in the event key personnel are not available. b. Change Management that details how hardware, network configuration, anti-virus definitions and software patch updates will be completed, in addition to implementation of Banner software updates. c. Vendor Management that describes how the Information Technology Department will monitor and manage the delivery of goods and services from key vendors. d. Logging and Monitoring of computer utilization activities that identifies what will be logged, how it will be reviewed, and how the results will be handled. e. Remote Devices that includes an agreement that itemizes expectations of users who connect their personnel laptop or cell phone device to the network.	Diane Camper - VP for Technology	Friday, April 1, 2016		No Progress
DSCC	Friday, August 14, 2015	DSCC - IT GCR - Observation 3 of 15: 3. Ensure all employees and other personnel 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 created or updated.	Diane Camper - VP for Technology	Friday, April 1, 2016		No Progress

**TBR SWIA - Status Report on Internal Audit Recommendations - TBR Information Systems  
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DSCC	Friday, August 14, 2015	DSCC - IT GCR - Observation 4 of 15: 4. Assign the roles of an Information Security Officer and a Business Continuity Coordinator, and define the responsibilities for the roles.	Diane Camper - VP for Technology	Friday, April 1, 2016		No Progress
DSCC	Friday, August 14, 2015	DSCC - IT GCR - Observation 5 of 15: 5. Implement a process for Human Resources to complete background checks on personnel who would have access to sensitive information before the person is hired, in accordance with TBR Guideline P-010, Personnel Transactions and Recommended Forms, which recommends colleges conduct background checks on potential employees.	Diane Camper - VP for Technology	Friday, April 1, 2016		No Progress
DSCC	Friday, August 14, 2015	DSCC - IT GCR - Observation 6 of 15: 6. Implement a tool to alert information technology management when an unauthorized device is attached to the network.	Diane Camper - VP for Technology	Friday, April 1, 2016		No Progress
DSCC	Friday, August 14, 2015	DSCC - IT GCR - Observation 7 of 15: 7. Encrypt hard drives on college-owned mobile devices to reduce risks of unauthorized access to information if the device is lost or stolen.	Diane Camper - VP for Technology	Friday, April 1, 2016		No Progress
DSCC	Friday, August 14, 2015	DSCC - IT GCR - Observation 8 of 15: 8. Establish a process where Help Desk tickets over 90 days old, or another established measure, are evaluated for their continuing need to remain open.	Diane Camper - VP for Technology	Friday, April 1, 2016		No Progress
DSCC	Friday, August 14, 2015	DSCC - IT GCR - Observation 9 of 15: 9. Complete the implementation of patch management software to better ensure software patches are properly applied.	Diane Camper - VP for Technology	Friday, April 1, 2016		No Progress
DSCC	Friday, August 14, 2015	DSCC - IT GCR - Observation 10 of 15: 10. Develop a Business Continuity Plan that will ensure planning for and documentation of: a. The business-side of the plan, including business recovery requirements and objectives as well as assigned roles and responsibilities of a Plan Coordinator who will maintain the plan and prepare personnel in advance of a disaster or other event requiring use of the plan. b. Secondary and tertiary assignments for persons in the event personnel are not available at the time of a disaster. c. Amend the existing Disaster Recovery Plan to reflect needed changes to information technology recovery requirements for compliance with business requirements stated in the Business Continuity Plan. d. A test plan and documentation of periodic testing conducted to ensure the plan's effectiveness for recovery.	Diane Camper - VP for Technology	Friday, April 1, 2016		No Progress
DSCC	Friday, August 14, 2015	DSCC - IT GCR - Observation 11 of 15: 11. Distribute procedural instructions to college staff regarding establishing, modifying and deleting access privileges for all users, including full-time, temporary, transferred or promoted employees or contractors.	Diane Camper - VP for Technology	Friday, April 1, 2016		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
DSCC	Friday, August 14, 2015	DSCC - IT GCR - Observation 12 of 15: 12. Implement a process to periodically review each user's computer access privileges to re-justify assigned access privileges. Include in this assessment a requirement to document the need to retain active user access privileges where the user has not logged in within the last year.	Diane Camper - VP for Technology	Friday, April 1, 2016		No Progress
DSCC	Friday, August 14, 2015	DSCC - IT GCR - Observation 13 of 15: 13. Periodically review the lists of accounts with non-expiring passwords and revoke those from accounts that do not require it for specific business purposes.	Diane Camper - VP for Technology	Friday, April 1, 2016		No Progress
DSCC	Friday, August 14, 2015	DSCC - IT GCR - Observation 14 of 15: 14. Document the types of unauthorized access attempts and breaches that will be documented according to the college's Incident Response Plan.	Diane Camper - VP for Technology	Friday, April 1, 2016		No Progress
DSCC	Friday, August 14, 2015	DSCC - IT GCR - Observation 15 of 15: 15. Establish a process to gather, store and protect information on computer hard drives when circumstances require management retrieve and retain such information.	Diane Camper - VP for Technology	Friday, April 1, 2016		No Progress
JSCC	Monday, September 8, 2014	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	Tuesday, March 31, 2015		In Progress
JSCC	Monday, September 8, 2014	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.		Tuesday, March 31, 2015		In Progress
JSCC	Monday, September 8, 2014	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	Tuesday, March 31, 2015		In Progress
JSCC	Monday, September 8, 2014	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	Tuesday, March 31, 2015		In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
JSCC	Monday, September 8, 2014	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	Tuesday, March 31, 2015		In Progress
JSCC	Monday, September 8, 2014	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	Tuesday, March 31, 2015		In Progress
JSCC	Monday, September 8, 2014	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.	Tuesday, March 31, 2015		In Progress
PSCC	Wednesday, September 3, 2014	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 ... retired	Tuesday, March 31, 2015		In Progress
PSCC	Wednesday, September 3, 2014	IT General Controls Review: Recommendation 2 of 20: Develop comprehensive IT procedures for change management and network administration.	CIO - Jerry Bryan ... retired	Tuesday, March 31, 2015		In Progress
PSCC	Wednesday, September 3, 2014	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 ... retired	Tuesday, March 31, 2015		In Progress
PSCC	Wednesday, September 3, 2014	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 ... retired	Tuesday, March 31, 2015		In Progress
PSCC	Wednesday, September 3, 2014	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 ... retired	Tuesday, March 31, 2015		In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
PSCC	Wednesday, September 3, 2014	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 ... retired	Tuesday, March 31, 2015		In Progress
PSCC	Wednesday, September 3, 2014	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 ... retired	Tuesday, March 31, 2015		In Progress
PSCC	Wednesday, September 3, 2014	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 ... retired	Tuesday, March 31, 2015		In Progress
PSCC	Wednesday, September 3, 2014	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 ... retired	Tuesday, March 31, 2015		In Progress
RSCC	Friday, April 17, 2015	IT General Controls Review: Recommendation 1 of 15: Develop an Information Security Program Policy with associated procedures, in coordination with a comprehensive information security program being developed by the TBR System Office. The policy should define both business and information security processes, including the designation of an Information Security Officer and development of a security awareness and training program.	CIO - Tim Carroll	Friday, July 31, 2015	Friday, July 31, 2015	Action Completed
RSCC	Friday, April 17, 2015	IT General Controls Review: Recommendation 2 of 15: Develop and implement comprehensive procedures for: a) Change Management that defines hardware, network configuration, anti-virus and patch updates, in addition to those in place for Banner updates. b) Vendor Management that defines how the Office of Information Technology will monitor and manage the delivery of goods and services from key vendors. c) Remote Devices that includes an agreement that defines expectations of users who connect their personal laptop or cell phone device to the network. d) Logging and Monitoring of computer activities that defines what will be logged, how it will be reviewed, and how the results will be handled. e) Incident Response that defines how unauthorized access attempts and information breaches are documented and handled according to requirements.	CIO - Tim Carroll	Friday, July 31, 2015		In Progress
RSCC	Friday, April 17, 2015	IT General Controls Review: Recommendation 3 of 15: Establish a process where all information technology policies and procedures are reviewed annually for needed modifications and approvals.	CIO - Tim Carroll	Friday, July 31, 2015	Friday, July 31, 2015	Action Completed

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
RSCC	Friday, April 17, 2015	IT General Controls Review: Recommendation 4 of 15: 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 created or updated.	CIO - Tim Carroll	Friday, July 31, 2015		In Progress
RSCC	Friday, April 17, 2015	IT General Controls Review: Recommendation 5 of 15: Expand the responsibilities of the President's Cabinet to review documented results of all aspects of information technology operations, in addition to documentation of strategic initiatives, for a stronger information technology governance structure.	CIO - Tim Carroll	Friday, July 31, 2015	Friday, July 31, 2015	Action Completed
RSCC	Friday, April 17, 2015	IT General Controls Review: Recommendation 6 of 15: Implement a process for Human Resources to complete background checks on personnel who would have access to sensitive information before the person is hired in accordance with TBR Guideline P-010, Personnel Transactions and Recommended Forms, that recommends colleges conduct background checks on potential employees.	CIO - Tim Carroll	Friday, July 31, 2015	Friday, July 31, 2015	In Progress
RSCC	Friday, April 17, 2015	IT General Controls Review: Recommendation 7 of 15: Remove the capability that users have as an administrator on their assigned machines to reduce risks of unauthorized system configuration changes and software implementations.	CIO - Tim Carroll	Friday, July 31, 2015		In Progress
RSCC	Friday, April 17, 2015	IT General Controls Review: Recommendation 8 of 15: 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 - Tim Carroll	Friday, July 31, 2015	Friday, July 31, 2015	In Progress
RSCC	Friday, April 17, 2015	IT General Controls Review: Recommendation 9 of 15: Develop a Business Continuity Plan that will ensure planning for and documentation of: a) The business side of the plan, including business recovery requirements and objectives as well as the assigned roles and responsibilities of the Plan Coordinator who will maintain the plan and prepare personnel in advance of a disaster or other event requiring its use. b) Possible secondary and tertiary assignments for persons in the event personnel are not available at the time of a disaster. c) A test plan and documentation of periodic testing conducted to ensure the plan's effectiveness for recovery.	CIO - Tim Carroll	Friday, July 31, 2015		In Progress
RSCC	Friday, April 17, 2015	IT General Controls Review: Recommendation 10 of 15: Amend the existing Disaster Recovery Plan to reflect needed changes to information technology recovery requirements for compliance with business requirements stated in the Business Continuity Plan. "	CIO - Tim Carroll	Friday, July 31, 2015		In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
RSCC	Friday, April 17, 2015	IT General Controls Review: Recommendation 11 of 15: For computers linked to the college's network, block access to selected websites that do not render themselves to educational purposes to reduce the risks of unauthorized use and risks of viruses and malicious programs.	CIO - Tim Carroll	Friday, July 31, 2015	Friday, August 14, 2015	In Progress
RSCC	Friday, April 17, 2015	IT General Controls Review: Recommendation 12 of 15: Distribute procedural instructions to college staff regarding establishing, modifying and deleting access privileges for all users, including full-time, temporary, transferred or promoted employees or contractors.	CIO - Tim Carroll	Friday, July 31, 2015		In Progress
RSCC	Friday, April 17, 2015	IT General Controls Review: Recommendation 13 of 15: Implement a process to periodically review each user's computer access privileges to re-justify assigned access privileges. Include in this assessment a requirement to document the need to retain active user access privileges where the user has not logged in within the last year.	CIO - Tim Carroll	Friday, July 31, 2015		In Progress
RSCC	Friday, April 17, 2015	IT General Controls Review: Recommendation 14 of 15: Implement a process to periodically review the lists of accounts with system administrator privileges assigned and revoke those that do not require such access privileges.	CIO - Tim Carroll	Friday, July 31, 2015	Friday, July 31, 2015	In Progress
RSCC	Friday, April 17, 2015	IT General Controls Review: Recommendation 15 of 15: Implement a process to periodically review the listing of persons who have card key access to the server room and limit such access to only persons with a true business need.	CIO - Tim Carroll	Friday, July 31, 2015	Friday, July 31, 2015	Action Completed
STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 1 of 17: Develop an Information Security Program with associated policies, in coordination with a comprehensive information security program being developed by the TBR System Office. The policy should define both business and information security processes, including the designation of an Information Security Officer and development of a security awareness and training program.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress



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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
STCC	Monday, July 6, 2015	IT General Controls Review Observations 2 of 17: Develop, disseminate and implement comprehensive information technology procedures for: a. Change Management that defines how the Strata Group will assist in maintaining application systems at STCC. b. User Access that defines how all users, including full-time, temporary, transferred or promoted employees or contractors, will have computer access privileges assigned, modified or revoked. c. Vendor Management that defines how the Office of Information Technology will monitor and manage the delivery of goods and services from key vendors. d. Network administration that documents the processes performed to maintain the network in the event key personnel are not available. e. Incident Response that defines how the college will handle and document its responses to possible information breaches. f. Logging and Monitoring of computer activities that defines what will be logged, how it will be reviewed, and how the results will be handled. g. Remote Devices that includes an agreement that defines expectations of users who connect their personal laptop or cell phone device to the network.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress
STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 3 of 17: 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 created or updated.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress
STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 4 of 17: Ensure documentation is available to support the delivery of goods and services by key IT vendors in a manner that does not compromise sensitive information at STCC.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress
STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 5 of 17: Remove the capability that users have as an administrator on their assigned machines to reduce risks of unauthorized system configuration changes and software implementations.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress
STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 6 of 17: 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 - Michael Boyd	Monday, January 4, 2016		No Progress
STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 7 of 17: Complete the implementation of the device for disk to disk backup of data to ensure a more effective recovery.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress

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

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STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 8 of 17: Document the incidents where business data is recovered to ensure there is documentation regarding the ability to recover data from backed up media.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress
STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 9 of 17: Develop a Business Continuity Plan that will ensure planning for and documentation of: a. The business side of the plan, including business recovery requirements and objectives as well as the assigned roles and responsibilities of the Plan Coordinator who will maintain the plan and prepare personnel in advance of a disaster or other event requiring use of the plan. b. Possible secondary and tertiary assignments for persons in the event personnel are not available at the time of a disaster. c. A test plan and documentation of periodic testing conducted to ensure the plan's effectiveness for recovery.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress
STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 10 of 17: Amend the existing Disaster Recovery Plan to reflect needed changes to information technology recovery requirements for compliance with business requirements stated in the Business Continuity Plan.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress
STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 11 of 17: Block access to selected websites that do not render themselves to educational purposes to reduce the risks of unauthorized use and risks of viruses and malicious programs.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress
STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 12 of 17: Implement a process to periodically review each user's computer access privileges to re-justify assigned access privileges. Include in this assessment a requirement to document the need to retain active user access privileges where the user has not logged in within the last year.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress
STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 13 of 17: Periodically review the lists of accounts with administrator privileges or non-expiring passwords and revoke that privilege from accounts that do not require it for specific business purposes.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress
STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 14 of 17: Update password requirements in the Default Domain Policy of Active Directory to ensure the use of stronger password controls as defined in both the new password policy and industry best practices.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress
STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 15 of 17: Re-implement the criteria in Banner that manages the complexity and expiration of Banner passwords.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress
STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 16 of 17: Establish a process to gather, store and protect information on computer hard drives when circumstances require management retrieve and retain such information.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
STCC	Monday, July 6, 2015	IT General Controls Review Recommendation 17 of 17: Document major unauthorized access attempts or any information breaches to ensure they are handled according to requirements set in the STCC Incident Response Procedure.	CIO - Michael Boyd	Monday, January 4, 2016		No Progress
TBR System Office	Friday, May 23, 2014	"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	Monday, December 1, 2014		In Progress
TBR System Office	Friday, May 23, 2014	"IT General Controls Review: Recommendation 9 of 16: Implement encryption software on the TBR system office hard drives of assigned laptops."	CIO - Tom Danford	Monday, June 1, 2015		In Progress
TBR System Office	Friday, May 23, 2014	"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	Monday, June 1, 2015		In Progress
TBR System Office	Friday, May 23, 2014	"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	Monday, December 1, 2014		In Progress
TBR System Office	Monday, May 11, 2015	"Review of Research and Data Reporting Process: Recommendation 1 of 3: Require campuses to run the edit programs and make the essential corrections to the Banner system database in advance of the creation of the extraction file to reduce the volume of corrections identified by TBR Research and Assessment in each term's edit program run. A second option is to have IT request Ellucian to implement, as part of its normal updates to the Banner system, stronger required fields and validation routines, that more closely resemble routines performed in the edit program when the original data entry is performed at the campus level. "	AVC Chris Tingle	Friday, October 30, 2015		No Progress
TBR System Office	Monday, May 11, 2015	"Review of Research and Data Reporting Process: Recommendation 2 of 3: Implement procedures, including required steps and naming protocols to be performed by each university and community college when entering the data corrections into the Banner system from the TBR Research and Assessment edit process. The procedures should include a re-certification by the institution to ensure completion of the correction process that also links the correction entry to data in its semester of origin. These procedures are essential to ensure the Banner system's database, which is the original source of data, matches the data used in the THEC process. An alternative approach is for the Research and Assessment group to implement periodic training for those involved in the process. This training should focus on the institution's responsibility to use the edit process to ensure the accuracy of its Banner data. "	AVC Chris Tingle	Friday, October 30, 2015		In Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
TBR System Office	Monday, May 11, 2015	"Review of Research and Data Reporting Process: Recommendation 3 of 3: 3. Establish a process where all changes made to the extraction files by TBR Research and Assessment are fully identified, documented and authorized to improve the integrity of the data. This could be completed by running a program that compares and identifies changes in the updated file to the original version of the files received from the campuses and subjecting the resulting report to independent review. "	AVC Chris Tingle	Friday, October 30, 2015		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
Athens	Friday, August 8, 2014	Focused Review: Observation 1 of 1: Management's review of the accounts receivable reconciliations is not documented by signing and dating the reconciliation.	Director	Wednesday, December 31, 2014	Tuesday, August 11, 2015	Action Completed
Crossville	Friday, April 17, 2015	Focused Review - Finding 1 of 1: Accounts Receivable -- Collection letters should be sent at 30 day intervals.	Director	Thursday, December 31, 2015		No Progress
Dickson	Thursday, June 11, 2015	Focused Review: Observation 1 of 1: Collection letters should be sent at 30 day intervals.	Director	Thursday, December 31, 2015		No Progress
Harriman	Tuesday, April 15, 2014	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	Tuesday, June 30, 2015	Friday, September 11, 2015	Action Completed
Harriman	Tuesday, April 15, 2014	Focused Review - Observation 2 of 2: Management's review of the accounts receivable reconciliation is not documented by signing and dating the reconciliation.	Director	Tuesday, June 30, 2015	Friday, September 11, 2015	Action Completed
Knoxville	Tuesday, August 19, 2014	Focused Review: Finding 1 of 2: Collection letters for 4 of 10 receivable items tested were sent 20-26 days late.	Director	Tuesday, June 30, 2015	Wednesday, October 7, 2015	Action Completed
Knoxville	Tuesday, August 19, 2014	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	Tuesday, June 30, 2015	Wednesday, October 7, 2015	Action Completed
Knoxville	Tuesday, August 19, 2014	Focused Review: Observatin 1 of 1: Collection procedures, modified from TBR Guideline B-010, requiring collection letters every 30 days, were not documented.	Director	Tuesday, June 30, 2015	Wednesday, October 7, 2015	Action Completed
McKenzie	Tuesday, November 11, 2014	Focused Review: Observation 1 of 3: Title IV refunds were processed between 35 and 37 days late.	Director	Thursday, December 31, 2015		No Progress
McKenzie	Tuesday, November 11, 2014	Focused Review: Observation 2 of 3: Management's review of the accounts receivable reconciliation is not documented by signing and dating the reconciliation.	Director	Thursday, December 31, 2015		No Progress
McKenzie	Tuesday, November 11, 2014	Focused Review: Observation 3 of 3: TBR Guideline allowing flexibility in collection procedures of sending letters at 45 day intervals is not documented in the college's internal procedures.	Director	Thursday, December 31, 2015		No Progress
McMinnville	Monday, May 19, 2014	Focused Review: Observation 1 of 1: The Director should document the review of the student accounts receivable reconciliation.	Director	Tuesday, June 30, 2015		In Progress
Memphis	Friday, January 9, 2015	Focused Review: Finding 1 of 1: Letters of receivable balances were sent to students from 4 to 53 days late, after allowing 30 days for students to respond or make payment.	Director	Tuesday, June 30, 2015		No Progress
Memphis	Friday, January 9, 2015	Focused Review: Observation 1 of 2: Management's review of the accounts receivable reconciliation is not documented by signing and dating the reconciliation.	Director	Tuesday, June 30, 2015		No Progress
Memphis	Friday, January 9, 2015	Focused Review: Observation 2 of 2: Financial Aid must receive notice or have access to the report system to ensure the return of Title IV funds are made within the required 45 days.	Director	Tuesday, June 30, 2015		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
Nashville	Tuesday, April 21, 2015	Focused Review: Finding 1 of 2: The required number of collection letters for accounts receivable should be sent.	Director	Tuesday, June 30, 2015		No Progress
Nashville	Tuesday, April 21, 2015	Focused Review: Finding 2 of 2: Collection letters for accounts receivable should be sent at 30 day intervals.	Director	Tuesday, June 30, 2015		No Progress
Nashville	Tuesday, April 21, 2015	Focused Review: Observation 1 of 1: Student receivables for accounts receivable should be aged monthly.	Director	Tuesday, June 30, 2015		No Progress
Paris	Thursday, January 29, 2015	Focused Review: Finding 1 of 1: The procedures used for collections by the school do not comply with the TBR Guideline.	Director	Thursday, December 31, 2015		No Progress
Paris	Thursday, January 29, 2015	Focused Review: Observation 1 of 1: Management's monthly review of the accounts receivable reconciliation is not documented by signing and dating the reconciliation.	Director	Thursday, December 31, 2015		No Progress
Shelbyville	Wednesday, May 6, 2015	Focused Review: Observation 1 of 1: Accounts Receivable - Collection letters should be sent at 30 day intervals.	Director	Thursday, December 31, 2015		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
TBR	Wednesday, June 5, 2013	Travel Expenses Audit -- 7/1/12 - 12/9/12 Business Office review of travel expenses should be improved.	Vice Chancellor for Finance and Administration Director of Fiscal Services	Saturday, May 31, 2014		In Progress
TFLI	Thursday, May 8, 2014	TFLI Review The TFLI and TBR should revise the outdated agreement to clearly define specific responsibilities and obligations of each party to ensure there is a clear understanding between the entities.	TFLI Executive Director	Tuesday, September 30, 2014		No Progress
TFLI	Thursday, May 8, 2014	TFLI Review The TFLI should consider requesting an Attorney General opinion regarding the status of TFLI employees in relation to state employee benefits.	TFLI Executive Director	Sunday, June 1, 2014		No Progress
TFLI	Thursday, May 8, 2014	TFLI Review The TFLI Executive Director, in coordination with TBR staff, should perform an annual risk assessment to comply with the Financial Integrity Act.	TFLI Executive Director	Saturday, May 31, 2014		No Progress
TFLI	Thursday, May 8, 2014	TFLI Review The TFLI Executive Director should ensure a detailed budget is created and used to continually monitor financial activity; timely and accurate budget to actual comparisons will provide critical information to management and the Board about operations so that action can be taken when any issues arise. the TFLI Board should approve the budget and monitor revenues, expenditures and adherence to the budget through periodic reports provided by TFLI. If two accounting systems are to be used, the executive Director should ensure the two system,s reconcile and financial data presented to the Board is accurate.	TFLI Executive Director	Monday, June 30, 2014		No Progress
TFLI	Thursday, May 8, 2014	TFLI Review TFLI management should ensure all employees are aware of and understand the state laws governing surplus property. The Board should consider disciplinary action as deemed necessary.	TFLI Executive Director	Thursday, May 8, 2014		No Progress
TFLI	Thursday, May 8, 2014	TFLI Review The TFLI Board should consider adding a senior accountant position to manage the day to day business operations and the budgetary and financial reporting activities.	TFLI Executive Director	Wednesday, July 1, 2015		No Progress
TFLI	Thursday, May 8, 2014	TFLI Review TFLI tuition discounts should be defined and approved by the Board. Management should ensure discounts are a sound financial practice for the Institute.	TFLI Executive Director	Monday, June 30, 2014		No Progress

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

Institution	Report Release Date	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Date Internal Audit Follow-Up Completed	Status
TFLI	Thursday, May 8, 2014	TFLI Review The TFLI Executive Director should create, document, test and disseminate to all employees a business continuity plan and a disaster recovery plan for information technology infrastructure.	TFLI Executive Director	Wednesday, December 31, 2014		No Progress
TFLI	Thursday, May 8, 2014	TFLI Review The TFLI Executive Director should properly safeguarded cash by ensuring the safe is locked when not being used and is only accessible by authorized staff members.	TFLI Executive Director	Monday, June 30, 2014		No Progress
TFLI	Thursday, May 8, 2014	TFLI Review The TFLI Executive Director should ensure a consistent methodology for approval and use of leave is in place for all employees.		Thursday, May 8, 2014		In Progress
TFLI	Thursday, May 8, 2014	TFLI Review The TFLI Executive Director should ensure cash receipting duties are adequately segregated so that the same person is not receipting money, posting to the accounting records, and creating the deposit. The Executive Director should provide oversight for the operations and in that role, should not be involved in handling transactions.	TFLI Executive Director	Thursday, May 8, 2014		No Progress
TFLI	Thursday, May 8, 2014	TFLI Review The TFLI Executive Director should ensure a daily reconciliation of receipts is performed comparing the tuition revenue received to the enrollment management system as a control procedure to document that all student registered have paid and that revenue is properly recognized and recored.	TFLI Executive Director	Friday, May 30, 2014		No Progress
TFLI	Thursday, May 8, 2014	TFLI Review The TFLI Executive Director should work with the TBR Business Office to routinely and timely submit credit card receipts with appropriate level of detail for proper accounting treatment.	TFLI Executive Director	Thursday, May 8, 2014		No Progress
TFLI	Thursday, May 8, 2014	TFLI Review TFLI management should ensure deposits are made timely.	TFLI Executive Director	Thursday, May 8, 2014		No Progress
TFLI	Thursday, May 8, 2014	TFLI Review The TFLI Executive Director should implement controls to ensure all expenses have a documented approval prior to incurring the expense.	TFLI Executive Director	Thursday, May 8, 2014		No Progress
TFLI	Thursday, May 8, 2014	TFLI Review Efforts should be made to ensure the distinctions between the TFLI and the TFI Fund Inc. are clearly documented and understood by all parties.	TFLI Executive Director	Thursday, May 8, 2014		No Progress



**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 18, 2015

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

**PRESENTER:** Tammy Birchett

**ACTION REQUIRED:** Informational Report

**STAFF'S RECOMMENDATION:** Accept Report

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**BACKGROUND INFORMATION:**

State law requires annual 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, 2014 through June 30, 2015, for the Chancellor and the presidents. The following audits were conducted for the year ended June 30, 2015; a summary of the audit observations are included after the summary of expenses.

East Tennessee State University  
Tennessee Technological University  
Northeast State Community College  
Pellissippi State Community College  
Volunteer State Community College  
Walters State Community College

Expenses for the president of Middle Tennessee State was also scheduled to be audited, but was delayed because the audit director assigned accepted another position and was not available to perform the audit.

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

**Tennessee Board of Regents**  
**Summary of Presidents' and Chancellor's Office Expenses (Unaudited, except as noted)**  
**For the Period of July 1, 2014 through June 30, 2015**

Positions	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	\$ 268,296	\$ 16,367	\$ 30,736	\$ 59,595	\$ 374,994	\$ -	\$ 424	\$ 3,161	\$ 19,826	\$ 23,411	\$ -
President's Office	3 \$ 117,887	\$ 536	\$ -	\$ 6,997	\$ 125,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
APSU	\$ 386,183	\$ 16,903	\$ 30,736	\$ 66,592	\$ 500,414	\$ -	\$ 424	\$ 3,161	\$ 19,826	\$ 23,411	\$ -
President	\$ 378,339	\$ 20,444	\$ 26,439	\$ 15,126	\$ 440,348	\$ -	\$ 6,500	\$ 33,606	\$ 252	\$ 40,358	\$ 575
President's Office	5 \$ 237,278	\$ 6,645	\$ -	\$ 36,988	\$ 280,911	\$ -	\$ 15,000	\$ -	\$ 51,763	\$ 66,763	\$ -
*ETSU (Audited)	\$ 615,617	\$ 27,089	\$ 26,439	\$ 52,114	\$ 721,259	\$ -	\$ 21,500	\$ 33,606	\$ 52,015	\$ 107,121	\$ 575
President	\$ 397,314	\$ 11,554	\$ 16,152	\$ 33,209	\$ 458,229	\$ -	\$ 2,775	\$ 10,552	\$ 11,173	\$ 24,500	\$ 35,257
President's Office	4 \$ 241,788	\$ 413	\$ 173	\$ 58,228	\$ 300,602	\$ -	\$ 233	\$ 893	\$ 7,651	\$ 8,777	\$ -
MTSU	\$ 639,102	\$ 11,967	\$ 16,325	\$ 91,437	\$ 758,831	\$ -	\$ 3,008	\$ 11,445	\$ 18,824	\$ 33,277	\$ 35,257
President	\$ 368,363	\$ 2,276	\$ 18,492	\$ 26,003	\$ 415,134	\$ -	\$ -	\$ 17,555	\$ 12,817	\$ 30,372	\$ 27,388
President's Office	4 \$ 210,829	\$ -	\$ -	\$ 44,052	\$ 254,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TSU	\$ 579,192	\$ 2,276	\$ 18,492	\$ 70,055	\$ 670,015	\$ -	\$ -	\$ 17,555	\$ 12,817	\$ 30,372	\$ 27,388
President	\$ 335,645	\$ 7,678	\$ 38,983	\$ 29,000	\$ 411,306	\$ -	\$ 99	\$ 2,896	\$ 6,890	\$ 9,885	\$ 34,224
President's Office	5.2 \$ 567,417	\$ 39,969	\$ 723	\$ 249,641	\$ 857,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*TTU (Audited)	\$ 903,062	\$ 47,647	\$ 39,706	\$ 278,641	\$ 1,269,056	\$ -	\$ 99	\$ 2,896	\$ 6,890	\$ 9,885	\$ 34,224
President	\$ 537,178	\$ 30,001	\$ 11,049	\$ 99,833	\$ 678,061	\$ -	\$ 5,982	\$ 60,575	\$ 13,176	\$ 79,733	\$ 18,955
President's Office	7.2 \$ 453,195	\$ -	\$ 4,814	\$ 25,846	\$ 483,855	\$ -	\$ 18,741	\$ 31,483	\$ 1,962,172	\$ 2,012,396	\$ -
UoM	\$ 990,373	\$ 30,001	\$ 15,863	\$ 125,679	\$ 1,161,916	\$ -	\$ 24,723	\$ 92,058	\$ 1,975,348	\$ 2,092,129	\$ 18,955
President	\$ 195,699	\$ 14,898	\$ 7,761	\$ 13,398	\$ 231,756	\$ -	\$ -	\$ 1,230	\$ 2,465	\$ 3,695	\$ 1,350
President's Office	2.72 \$ 138,201	\$ -	\$ -	\$ 1,956	\$ 140,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ChSCC	\$ 333,900	\$ 14,898	\$ 7,761	\$ 15,354	\$ 371,913	\$ -	\$ -	\$ 1,230	\$ 2,465	\$ 3,695	\$ 1,350
President	\$ 203,385	\$ 5,767	\$ 808	\$ 54,535	\$ 264,495	\$ -	\$ -	\$ 2,589	\$ 1,562	\$ 4,151	\$ -
President's Office	3 \$ 112,925	\$ -	\$ -	\$ -	\$ 112,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CISCC	\$ 316,310	\$ 5,767	\$ 808	\$ 54,535	\$ 377,420	\$ -	\$ -	\$ 2,589	\$ 1,562	\$ 4,151	\$ -
President	\$ 216,283	\$ 9,793	\$ 9,175	\$ 57,864	\$ 293,115	\$ -	\$ -	\$ -	\$ 4,195	\$ 4,195	\$ -
President's Office	3 \$ 103,518	\$ 2,396	\$ -	\$ 20,394	\$ 126,308	\$ -	\$ -	\$ -	\$ 839	\$ 839	\$ -
CoSCC	\$ 319,801	\$ 12,189	\$ 9,175	\$ 78,258	\$ 419,423	\$ -	\$ -	\$ -	\$ 5,034	\$ 5,034	\$ -
President	\$ 214,408	\$ 8,698	\$ 7,368	\$ 9,153	\$ 239,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,328
President's Office	2 \$ 86,350	\$ 309	\$ -	\$ 16,663	\$ 103,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DSCC	\$ 300,758	\$ 9,007	\$ 7,368	\$ 25,816	\$ 342,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,328
President	\$ 217,567	\$ 6,627	\$ 1,617	\$ 16,732	\$ 242,543	\$ -	\$ -	\$ 960	\$ 1,929	\$ 2,889	\$ -
President's Office	2 \$ 79,486	\$ 3,094	\$ -	\$ 7,837	\$ 90,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JSCC	\$ 297,053	\$ 9,721	\$ 1,617	\$ 24,569	\$ 332,960	\$ -	\$ -	\$ 960	\$ 1,929	\$ 2,889	\$ -

**Tennessee Board of Regents**  
**Summary of Presidents' and Chancellor's Office Expenses (Unaudited, except as noted)**  
**For the Period of July 1, 2014 through June 30, 2015**

Positions	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	\$ 242,100	\$ 5,552	\$ 2,918	\$ 19,619	\$ 270,189	\$ -	\$ -	\$ 16,491	\$ 4,348	\$ 20,839	\$ -
President's Office 2.39	\$ 93,637	\$ 577	\$ 291	\$ 701	\$ 95,206	\$ -	\$ -	\$ 48	\$ 5,686	\$ 5,734	\$ -
<b>MSCC</b>	<b>\$ 335,737</b>	<b>\$ 6,129</b>	<b>\$ 3,209</b>	<b>\$ 20,320</b>	<b>\$ 365,395</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,539</b>	<b>\$ 10,034</b>	<b>\$ 26,573</b>	<b>\$ -</b>
President	\$ 247,464	\$ 54	\$ 1,424	\$ 16,190	\$ 265,132	\$ -	\$ 44	\$ 6,231	\$ 9,288	\$ 15,563	\$ -
President's Office 2.75	\$ 56,902	\$ -	\$ -	\$ 10,792	\$ 67,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>NaSCC</b>	<b>\$ 304,366</b>	<b>\$ 54</b>	<b>\$ 1,424</b>	<b>\$ 26,982</b>	<b>\$ 332,826</b>	<b>\$ -</b>	<b>\$ 44</b>	<b>\$ 6,231</b>	<b>\$ 9,288</b>	<b>\$ 15,563</b>	<b>\$ -</b>
President	\$ 225,902	\$ 12,498	\$ 10,603	\$ 16,000	\$ 265,003	\$ -	\$ -	\$ 5,095	\$ -	\$ 5,095	\$ -
President's Office 6	\$ 150,792	\$ 5,112	\$ 287	\$ 22,913	\$ 179,104	\$ -	\$ -	\$ -	\$ 49,190	\$ 49,190	\$ -
<b>*NeSCC (Audited)</b>	<b>\$ 376,694</b>	<b>\$ 17,610</b>	<b>\$ 10,890</b>	<b>\$ 38,913</b>	<b>\$ 444,107</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,095</b>	<b>\$ 49,190</b>	<b>\$ 54,285</b>	<b>\$ -</b>
President	\$ 260,112	\$ 11,146	\$ 2,539	\$ 16,000	\$ 289,797	\$ -	\$ -	\$ -	\$ 969	\$ 969	\$ 1,059
President's Office 3	\$ 121,703	\$ 404	\$ -	\$ 34,478	\$ 156,585	\$ -	\$ -	\$ -	\$ 54	\$ 54	\$ -
<b>*PSCC (Audited)</b>	<b>\$ 381,815</b>	<b>\$ 11,550</b>	<b>\$ 2,539</b>	<b>\$ 50,478</b>	<b>\$ 446,382</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,023</b>	<b>\$ 1,023</b>	<b>\$ 1,059</b>
President	\$ 204,731	\$ 6,396	\$ 5,925	\$ 19,771	\$ 236,823	\$ -	\$ -	\$ 3,540	\$ 1,406	\$ 4,946	\$ -
President's Office 2	\$ 88,742	\$ -	\$ 142	\$ 8,302	\$ 97,186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>RSCC</b>	<b>\$ 293,473</b>	<b>\$ 6,396</b>	<b>\$ 6,067</b>	<b>\$ 28,073</b>	<b>\$ 334,009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,540</b>	<b>\$ 1,406</b>	<b>\$ 4,946</b>	<b>\$ -</b>
President	\$ 303,228	\$ 4,259	\$ -	\$ 16,697	\$ 324,184	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
President's Office 3	\$ 132,615	\$ -	\$ -	\$ 4,671	\$ 137,286	\$ -	\$ -	\$ -	\$ 5,605	\$ 5,605	\$ -
<b>STCC</b>	<b>\$ 435,843</b>	<b>\$ 4,259</b>	<b>\$ -</b>	<b>\$ 21,368</b>	<b>\$ 461,470</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,605</b>	<b>\$ 5,605</b>	<b>\$ -</b>
President	\$ 243,597	\$ 2,970	\$ 8,117	\$ 48,643	\$ 303,327	\$ -	\$ -	\$ 2,710	\$ 3,222	\$ 5,932	\$ -
President's Office 2	\$ 60,236	\$ -	\$ -	\$ 7,068	\$ 67,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>*VSCC (Audited)</b>	<b>\$ 303,833</b>	<b>\$ 2,970</b>	<b>\$ 8,117</b>	<b>\$ 55,711</b>	<b>\$ 370,631</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,710</b>	<b>\$ 3,222</b>	<b>\$ 5,932</b>	<b>\$ -</b>
President	\$ 232,490	\$ 8,991	\$ 1,582	\$ 14,800	\$ 257,863	\$ -	\$ -	\$ 4,095	\$ -	\$ 4,095	\$ -
President's Office 2.821	\$ 132,632	\$ -	\$ -	\$ 10,352	\$ 142,984	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
<b>*WSCC (Audited)</b>	<b>\$ 365,122</b>	<b>\$ 8,991</b>	<b>\$ 1,582</b>	<b>\$ 25,152</b>	<b>\$ 400,847</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,095</b>	<b>\$ 5,000</b>	<b>\$ 9,095</b>	<b>\$ -</b>
President	\$ 418,940	\$ 3,898	\$ 1,727	\$ 12,600	\$ 437,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,123
President's Office 5	\$ 391,923	\$ 8,523	\$ -	\$ 38,533	\$ 438,979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TBR</b>	<b>\$ 810,863</b>	<b>\$ 12,421</b>	<b>\$ 1,727</b>	<b>\$ 51,133</b>	<b>\$ 876,144</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,123</b>
<b>Total</b>	<b>\$ 9,289,097</b>	<b>\$ 257,845</b>	<b>\$ 209,845</b>	<b>\$ 1,201,180</b>	<b>\$ 10,957,967</b>	<b>\$ -</b>	<b>\$ 49,798</b>	<b>\$ 203,710</b>	<b>\$ 2,181,478</b>	<b>\$ 2,434,986</b>	<b>\$ 122,259</b>

\* Audited expenses.

**Tennessee Board of Regents**  
**President's Expense Audits**  
**Summary of Results for the Fiscal Year Ended June 30, 2015**

Expenses for the presidents of the following campuses were audited for the fiscal year ended June 30, 2015.

East Tennessee State University  
Tennessee Technological University  
Northeast State Community College  
Pellissippi State Community College  
Volunteer State Community College  
Walters State Community College

The following discrepancies were noted during the audits of this sample of expense reports. When reporting errors are identified, the reports are corrected for presentation in the audit reports.

- For one institution, expenditures from foundation funds of \$21,151 were not included in the expenses reported on the quarterly report. It was recommended that the report preparer routinely inquire with other departments regarding expenses to be reported.
- For one institution, a travel expense paid to a third party on behalf of the President was paid even though receipts were not included in the supporting documentation for airfare and lodging. Upon request, receipts were provided by the third party.
- Several other reporting or classification discrepancies were noted on two other reports.

**Austin Peay State University**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 268,296	\$ -	\$ -	\$ -	\$ -	268,296
Travel	A	16,367	424	-	-	-	16,791
Business Meals and Hospitality	B	5,731	3,136	25,005	25	-	33,897
Other Expenses	C	17,415	19,826	36,208	-	-	73,449
Discretionary Allowance		5,000	-	-	-	-	5,000
Housing Allowance		-	-	-	-	-	-
Other Allowances		972	-	-	-	-	972
		<u>313,781</u>	<u>23,386</u>	<u>61,213</u>	<u>25</u>	<u>-</u>	<u>398,405</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		117,887	-	-	-	-	117,887
Travel		536	-	-	-	-	536
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		6,997	-	-	-	-	6,997
		<u>125,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,420</u>
<b>Total Expenses</b>		<u>\$ 439,201</u>	<u>\$ 23,386</u>	<u>\$ 61,213</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 523,825</u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances of \$243.00 for each quarter. Discretionary Allowance of \$1,250.00 a quarter.

**Housing** - The President is provided the use of a residence. Maintenance costs for the residence are recorded in Org Code \_\_\_\_\_ and totaled \$0 for the period.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 13 was \$35,540. Maintenance costs for the vehicle are recorded in Org Code 34040 and totaled \$152 for the period.

**Athletic Tickets** - The President is provided tickets to university athletic events. The face value of the tickets is recorded in Org Code 50013 and totaled \$270 for the period.

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

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

**Austin Peay State University**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Total	Organization & Account Code
									Institutional	Foundation		
7/20/14	7/22/14	8/11 & 8/26/14	Chattanooga, TN	Chattanooga Alumni Trip	\$ 43	\$ 223	\$ 115	\$ 5	\$ 385	\$ -	\$ 385	11000-73110
7/24/14	7/24/14	8/14/14	Nashville, TN	THEC Meeting	-	-	-	10	10	-	10	11000-73110
7/27/14	7/28/14	8/26/14	Nashville, TN	Early flight on 7-28-2014 and no power at home due to upgrades	-	143	-	-	143	-	143	11000-73110
7/28/14	8/3/14	7/25/14 8/19/14 & 8/26/14	San Diego, CA	AASCU New President's Academy	577	1,244	96	3,045	4,961	-	4,961	11000-73210
8/30/14	8/31/14	9/25/14	Memphis, TN	Memphis Football Game	47	161	-	-	165	43	208	11000-73110 /91000-73210
		8/26/14	Nashville, TN	SACS Annual Conference in Dec	-	-	-	500	500	-	500	11000-73110
		9/25/14	Washington D.C.	AASCU Meeting in Washington D.C.	320	-	-	870	1,165	25	1,190	11000-73210/ 91000-73210
10/19/14	10/22/14	11/25/14 & 12/10/14	Washington DC	AASCU Annual Meeting	308	855	181	866	2,174	37	2,210	11000-73210/ 91000-73210
11/20/14	11/20/14	12/10/14	Nashville, TN	THEC Meeting	-	-	-	10	10	-	10	11000-73110
11/14/14	11/15/14	11/14/14 & 12/2/14	Cape Girardeau, MO	Attend SEMO vs APSU football game and tour the river district.	-	109	14	36	133	26	159	
11/14/14	11/15/14	12/19/14	Cape Girardeau, MO	Hotel room for Carol Clark	-	109	-	-	109	-	109	11000-73210
12/7/14	12/9/14	12/19/14	Nashville, TN	One night deposit for SACS meeting in Dec 2014	-	197	-	-	197	-	197	11000-73110
12/14/14	12/14/04	12/19/14	Jacksonville, FL	Airfare to meet with donors	108	-	-	-	108	-	108	11000-73210
12/16/14	12/16/14	12/19/14	Orlando, FL	Airfare to meet with donors	107	-	-	-	107	-	107	11000-73210
12/14/14	12/14/14	12/19/14	Jacksonville, FL	Early bird check in for hotel	-	13	-	-	-	13	13	91000-73210
12/16/14	12/16/14	12/19/14	Orlando, FL	Early bird check in for hotel	-	13	-	-	-	13	13	91000-73210
12/7/14	12/9/14	12/19/14	Nashville, TN	Hotel stay for SACS meeting	-	263	-	-	263	-	263	11000-73110
9/24/14	9/26/14	10/21/14	Knoxville, TN	Hotel stay for TBR meeting at Pellissippi State	-	239	-	-	239	-	239	
												11000-73110
3/14/15	3/15/15	3/26/15	Nashville, TN	APSU Candlelight Ball	-	991	-	-	991	-	991	11000-73110
1/28/15	1/29/15	2/4/15	Nashville, TN	Attend "LIFT" Meeting in Nashville on 1-28-15 and Attend THEC winter meeting in Nashville on 1-29-2015 (drove state car)	-	-	-	20	20	-	20	11000-73110
3/25/15	3/25/15	2/12/15	Nashville, TN	Attend the Tennessee College Association Meeting (drove state car)	-	-	-	100	100	-	100	11000-73110

**Austin Peay State University**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Total	Organization & Account Code
									Institutional	Foundation		
2/9/15	2/20/15	3/23/15 & 2/28/15	Nashville, TN - Dallas, TX - Houston, TX	Attend OVC Board of President's Meeting 2-9-2015 (drove state car), Attended TBR Quarterly Meeting 2-11-2015 (drove state car), & Meetings with Alumni and University of Texas at Arlington administration 2-17/2-20-2015 (drove state car)	339	268	249	449	1,305	-	1,305	11000-73110/73210
2/25/15	2/26/15	3/20/15	Nashville, TN	TBR TN Completion Academy	-	136	-	-	136	-	136	40001-73110
12/14/14	12/16/14	1/21/15	Jacksonville & Orlando, FL	Visit Alumni and Donors	-	234	-	-	234	-	234	11000-73210
12/7/14	12/9/14	1/7/15	Nashville, TN	SACSOC Meeting	-	-	-	61	61	-	61	11000-73110
12/14/15	12/16/14	1/16/15	Jacksonville & Orlando, FL	Meet with Alumni and Donors	25	-	43	412	532	36	568	11000-73210/ 91000-74989
3/14/15	3/15/15	3/30/15	Hilton Downtown Nashville	Candlelight Ball	-	-	-	180	-	180	180	91000-74989
6/26/15	6/27/15	6/22/15	Orlando, FL	Visit with Donor Alumni in Orlando FL	557	-	-	35	557	-	557	11000-73210
6/18/15	6/19/15	6/22/15	Columbia, TN	TBR Meeting in Columbia, TN	-	-	-	71	71	-	71	11000-73110
6/4/15	6/8/15	6/22/15	Atlanta, GA and Sumter, SC	Attend Atlanta, AG Alumni Reception and visti with donors in GA and SC	218	299	19	508	-	53	53	11000-73210 & 91000-73210
5/28/15	5/29/15	6/22/15	Nashville, TN	Attend OVC Board of President's Meeting - Drove State Car	-	174	-	33	207	-	207	11000-73110
Travel not happended at time of this report		6/20/15	Denver, CO	AASCU Summer President's Meeting in Dever, CO in July 2015	-	258	-	1,070	1,328	-	1,328	11000-73210
3/25/15	3/25/15	4/23/15	Nashville, TN	Parking for Maxine Smith Fellow Reception	-	-	-	23	23	-	23	11000-73110
3/25/15	3/25/15	4/23/15	Nashville, TN	Parking for TN College Association Meeting	-	-	-	14	14	-	14	11000-73110
3/27/15		4/9/15	Cookeville, TN	TBR Meeting in Cookeville, TN	118	-	-	-	118	-	118	11000-73110
<b>Total Travel Expenses for the President</b>					<b>\$ 2,764</b>	<b>\$ 5,931</b>	<b>\$ 717</b>	<b>\$ 8,319</b>	<b>\$ 16,367</b>	<b>\$ 424</b>	<b>\$ 16,791</b>	

**Austin Peay State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
	7/17/14	Clarksville Country Club	June unused food minimum	\$ -	\$ 50	\$ -	\$ -	\$ 50	NA	NA	91000-74989
7/21/14	8/26/14	Cracker Barrel-Bank of America	Breakfast with President Emeritus	9	-	-	-	9	2	\$ 4.38	11050-74989
	8/6/14	McLeod's Inc	Coffee for President's Office	-	55	-	-	55	NA	NA	91000-74989
	8/11/14	Clarksville Country Club	July unused food minimum	-	50	-	-	50	NA	NA	91000-74989
8/12/14	8/20/14	Alisa White	Reimbursement for lunch with Prospectors	-	-	44	-	44	3	\$ 14.77	50025-74989
8/15/14	8/20/14	Alisa White	Reimbursement for lunch with COB Advisory Board Member	-	-	25	-	25	2	\$ 12.31	50025-74989
8/28/14	9/24/14	Chartwells	Coffee with the President event	-	-	41	-	41	20	\$ 2.05	50025-74989
9/8/14	9/25/14	Blackhorse/Bank of America	Lunch alumni/member of college of business advisory board	-	-	31	-	31	2	\$ 15.55	50025-74989
9/13/14	9/24/14	Chartwells	President's football suite	-	-	900	-	900	60	\$ 15.00	50025-74989
9/16/14	9/29/14	Chartwells	Circle of Advisory Board	-	-	480	-	480	40	\$ 12.00	50025-74989
9/17/14	9/24/14	Chartwells	Coffee with the President event	-	-	53	-	53	20	\$ 2.66	50025-74989
8/7/14	9/18/14	Clarksville Country Club	Lunch Reagan Giving Circle	-	102	-	-	102	8	\$ 12.81	91000-74989
9/19/14	9/24/14	Alisa White	Reimbursement dinner Two Rivers Corporation	-	28	-	-	28	2	\$ 14.19	91000-74989
12/2/14	12/18/14	Chartwells Dining Services	PELP Event	-	-	112	-	112	28	\$ 4.00	40111-74989
12/1/14	12/18/14	Chartwells Dining Services	PELP Event	-	-	200	-	200	25	\$ 7.99	40111-74989
12/3/14	12/18/14	Chartwells Dining Services	PELP Event	-	-	90	-	90	25	\$ 3.60	40111-74989
11/20/14	12/4/14	Chartwells Dining Services	PELP Event	-	-	105	-	105	25	\$ 4.20	40111-74989
11/7/14	11/26/14	Kaitie Hart	Reimbursement for PELP event supplies (food)	-	-	21	-	21		NA	40111-74989
11/7/14	11/10/14	Jessica Boettner	Reimbursement for PELP event supplies (food)	-	-	19	-	19		NA	40111-74989
10/16/14	11/6/14	Chartwells Dining Services	PELP Event	-	-	58	-	58	15	\$ 3.85	40111-74989
12/1/14	12/18/14	Chartwells Dining Services	International Student Caroling	-	-	292	-	292	70	\$ 4.17	50025-74989
12/4/14	12/18/14	Chartwells Dining Services	Faculty Staff Open House	-	-	3,000	-	3,000	200	\$ 15.00	50025-74989
12/3/14	12/18/14	Chartwells Dining Services	Coffee with the President	-	-	41	-	41	20	\$ 2.05	50025-74989
11/22/14	12/4/14	Chartwells Dining Services	President's Suite Sacks - Governor's Football Stadium	-	-	600	-	600	50	\$ 12.00	50025-74989
11/18/14	1/25/14	Reimbursement for use of tables for the Music Department Holiday Dinner		-	-	550	-	550		NA	50025-74989
11/8/14	11/21/14	Chartwells Dining Services	President's Suite Sacks - Governor's Football Stadium	-	-	840	-	840	60	\$ 14.00	50025-74989



**Austin Peay State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
11/6/14	11/19/14	Chartwells Dining Services	Coffee with the President	-	-	53	-	53	20	\$ 2.65	50025-74989
11/4/14	11/19/14	Chartwells Dining Services	PELP Breakfast with the President	-	-	192	-	192	24	\$ 8.00	50025-74989
10/27/14	11/13/14	Chartwells Dining Services	Luncheon with Josh Evans	-	-	26	-	26	2	\$ 13.00	50025-74989
10/18/14	11/13/14	Chartwells Dining Services	President's Suite Snacks - Governor's Football Stadium	-	-	750	-	750	50	\$ 15.00	50025-74989
10/16/14	10/31/14	Chartwells Dining Services	Leadership Middle TN Afternoon Break	-	-	126	-	126	40	\$ 3.15	50025-74989
10/15/14	10/31/14	Chartwells Dining Services	Japanese Consul Dinner	-	-	210	-	210	7	\$ 30.00	50025-74989
10/15/14	10/30/14	Chartwells Dining Services	Coffee with the President	-	-	53	-	53	20	\$ 2.65	50025-74989
10/14/14	10/30/14	Chartwells Dining Services	President's Lunch Meeting	-	-	131	-	131	11	\$ 11.91	50025-74989
10/4/14	10/24/14	Chartwells Dining Services	President's Suite Snacks - Governor's Football Stadium	-	-	750	-	750	50	\$ 15.00	50025-74989
10/14/14		Joanne Shepard	Coffee for office guest	-	-	13	-	13		NA	50025-74989
9/23/14	10/8/14	Chartwells Dining Services	Meeting w/President White	-	-	65	-	65	15	\$ 4.33	50025-74989
9/23/14	10/8/14	Chartwells Dining Services	Aspire Breakfast	-	-	518	-	518	56	\$ 9.25	50025-74989
10/1/14	10/10/14	Chartwells Dining Services	SGA Reception	-	-	360	-	360	30	\$ 12.00	50025-74989
11/18 & 11/26/2014	12/18/14	Clarksville Country Club	Dinning Room Usage	-	204	-	-	204		NA	91000-74480
11/12/14	12/4/14	Chartwells Dining Services	Facutly Award Lucheon	-	105	-	-	105	9	\$ 11.69	91000-74989
11/12/14	12/4/14	Chartwells Dining Services	Direct Reports/Dean Reception	-	240	-	-	240	20	\$ 12.00	91000-74989
11/7/14	12/4/14	Chartwells Dining Services	Over 10,000 Celebration	-	204	-	-	204	65	\$ 3.14	91000-74989
11/5/14	11/18/14	Jaime Taylor	Reimbursement for lunch with group to plan for Nashville State Community College Visit	-	101	-	-	101	6	\$ 16.90	91000-74989
10/29/14	11/13/14	Chartwells Dining Services	Staff Senate Reception at Archwood	-	372	-	-	372	31	\$ 12.00	91000-74989
	11/11/14	Clarksville Country Club	Dinning Room Usage	-	162	-	-	162		NA	91000-74989
10/16/14	10/30/14	Chartwells Dining Services	Faculty Senate Reception	-	480	-	-	480	56	\$ 8.57	91000-74989
9/30/14	10/10/14	Chartwells Dining Services	Working lunch in the President's office	-	40	-	-	40	5	\$ 8.00	91000-74989
	10/9/14	Clarksville Country Club	Dinning Room Usage	-	50	-	-	50		NA	91000-74989
11/6/14	11/31/14	Chartwells Dining Services	Alumnis - Military Scholarship Dinner - President White's Dinner	-	-	-	25	25	1	\$ 25.00	94000-74989
11/7/14	11/21/14	Chartwells Dining Services	50 Year Reunion - Alumni - President White's & Elliott Herzlich Dinner	-	-	40	-	40	1	\$ 40.00	51001-74989

**Austin Peay State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
11/8/14	11/25/14	Chartwells Dining Services	Alumin Awards Brunch - President White's & Elliott Herzlich Dinner	-	-	50	-	50	1	\$ 50.00	51001-74989
11/18/14	12/8/14	Blackhorse	Candelight Ball Committee Meeting	-	-	10	-	10	1	\$ 9.50	51001-74540
11/18/14	12/11/14	Blackhorse	Candelight Ball Committee Meeting	-	7	-	-	7	1	\$ 7.00	91000-74540
2/23/15	3/11/15	President Alisa White	Dinner with Jerre Iversen	-	-	27	-	27	2	\$ 13.74	50025-74989
2/4/15	2/26/15	Chartwells	Coffee with the President	-	-	86	-	86	n/a		50025-74989
2/12/15	2/26/15	Chartwells	Leadership Clarksville Reception	-	-	320	-	320	n/a		50025-74989
1/30/15	2/24/15	Chartwells	President's office lunch meeting	-	-	93	-	93	10	\$ 9.25	50025-74989
12/13/14	1/30/15	Party Station Rentals	Alumni Center Event	-	-	303	-	303	n/a		50025-74989
12/12/14	1/16/15	Chartwells	Commencement Luncheon	-	-	264	-	264	12	\$ 22.04	50025-74989
12/17/14	1/16/15	Chartwells	Legislative Breakfast	-	-	165	-	165	20	\$ 8.25	50025-74989
12/13/14	1/14/15	Chartwells	Community Open House	-	-	5,400	-	5,400	225	\$ 24.00	50025-74989
12/9/14	1/5/15	Chartwells	Retirees Holiday Reception	-	-	1,020	-	1,020	60	\$ 17.00	50025-74989
2/21/15	3/19/15	President Alisa White	Breakfast with Dr. Gandy (candidate for Provost)	-	-	38	-	38	4	\$ 9.59	40001-74989
2/2/15	2/6/15	President Alisa White	Dinner with candidate for Provost Dr. Gandy	-	-	60	-	60	2	\$ 29.82	40001-74989
1/28/15	2/6/15	President Alisa White	Dinner with candidate for Provost Dwight Watson	-	-	45	-	45	2	\$ 22.29	40001-74989
1/26/15	2/2/15	President Alisa White	Dinner with candiate for Provost Paul Scanley	-	-	54	-	54	2	\$ 26.90	40001-74989
2/7/15	2/24/15	President Alisa White & Elliott Herzlich	Meal for President White and Elliott Herzlich at the Basketball Reunion	-	-	24	-	24	2	\$ 12.00	51001-74989
6/19/15	6/25/15	Chartwells Dining Services	Summer Leadership Camp	-	-	228	-	228	38	\$ 6.00	40112-74989
6/18/15	6/23/15	Chartwells Dining Services	Summer Leadership Camp Girls	-	-	266	-	266	38	\$ 7.00	40112-74989
6/17/15	6/23/15	Chartwells Dining Services	Summer Leadership Camp Girls	-	-	295	-	295	38	\$ 7.75	40112-74989
6/16/15	6/23/15	Chartwells Dining Services	Summber Leadership Camp Girls	-	-	266	-	266	38	\$ 7.00	40112-74989
6/15/15	6/23/15	Chartwells Dining Services	Summber Leadership Camp Girls	-	-	266	-	266	38	\$ 7.00	40112-74989

**Austin Peay State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
6/19/15	6/30/15	Chartwells Dining Services	Govs School Reception	-	-	1,627	-	1,627	130	\$ 12.51	50025/46601-74989
6/15/15	6/18/15	Ashlee Spearman	At the request of Dr. White Ms. Spearman took Maxine Smith Fellow Tiffany Steward to lunch	-	-	50	-	50	2	\$ 25.00	50025-74989
6/7/15	6/18/15	Alisa White	Dinner with Mr. and Mrs. Ron Morton	-	-	75	-	75	3	\$ 24.83	50025-74989
5/8/15	5/27/15	Chartwells Dining Services	Commencement Luncheon	-	-	278	-	278	13	\$ 21.38	50025-74989
5/8/15	5/27/15	Chartwells Dining Services	Warrior Week Reception	-	-	996	-	996	.	#VALUE!	50025-74989
5/7/15	5/19/15	Chartwells Dining Services	VETS Program	-	-	407	-	407	18	\$ 22.60	50025-74989
5/4/15	5/19/15	Chartwells Dining Services	Peer to Peer Luncheon	-	-	100	-	100	7	\$ 14.36	50025-74989
4/21/15	5/1/15	Chartwells Dining Services	PELP Reception	-	-	520	-	520	40	\$ 13.00	50025-74989
4/1/15	4/15/15	Chartwells Dining Services	Coffee with the President	-	-	77	-	77	20	\$ 3.87	50025-74989
4/1/15	4/15/15	Chartwells Dining Services	Peer to Peer Luncheon	-	-	201	-	201	14	\$ 14.36	50025-74989
4/6/15	4/15/15	Chartwells Dining Services	Circl of Advisory Meeting	-	-	286	-	286	30	\$ 9.53	50025-74989
3/20/15	4/7/15	AP Culinary Arts Program	TUFFS - Faculty Senate Leaders dinner	-	-	320	-	320	20	\$ 16.00	50025-7498
6/11/15	6/22/15	Chartwells Dining Services	Welcome dinner for Dr. Gandy and wife Laura	-	232	-	-	232	8	\$ 28.95	91000-74989
5/4/15	5/27/15	Chartwells	Dr. Taylor Reception	-	654	-	-	654	75	\$ 8.72	91000-74989
3/23/15	4/17/15	Chartwells	Inauguration Luncheon	4,053	-	-	-	4,053	140	\$ 28.95	10510-74989
3/23/15	4/15/15	Chartwells	President's Luncheon	28	-	-	-	28	3	\$ 9.25	10510-74989
3/23/15	4/17/15	Chartwells	Inauguration Luncheon	1,214	-	-	-	1,214	400	\$ 3.04	10510-74989
3/22/15	4/17/15	Chartwells	Dinner with the President	374	-	-	-	374	25	\$ 14.95	10510-74989
6/4/15	6/22/15	OutBack Steakhouse	Lunch w/President Emeritus	54	-	-	-	54	2	\$ 26.94	11000-74989
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 5,731</b>	<b>\$ 3,136</b>	<b>\$ 25,005</b>	<b>\$ 25</b>	<b>\$ 33,897</b>			

**Austin Peay State University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
7/9/14	Joanne Shepard	Reimbursement for cleaning of President's robe	\$ -	\$ 7	\$ -	\$ -	\$ 7	91000-74989
7/17/14	Clarksville Country Club	Membership dues for President Hall (June)	-	204	-	-	204	91000-74989
7/21/14	Picture Perfect Gallery	Watercolor for Archwood	-	56	-	-	56	91000-74989
7/24/14	Portraits, Inc	Balance due for President Hall's portrait	-	4,897	-	-	4,897	91000-74989
7/24/14	Portraits, Inc	Balance due for President Hall's portrait	-	4,000	-	-	4,000	91000-74989
7/30/14	Picture Perfect Gallery	Framing for President Hall's portrait	-	176	-	-	176	91000-74989
7/31/14	Picture Perfect Gallery	Framing for President Hall's portrait	-	64	-	-	64	91000-74989
8/8/14	My Office Products	President's swivel chair	594	-	-	-	594	11050-74510
8/7/14	Northwest Territorial Mint LLC	President's medalion	395	-	-	-	395	11050-74989
8/11/14	Clarksville Country Club	Membership dues for July partial Hall and full White	-	305	-	-	305	91000-74480
8/13/14	My Office Products	Guest Charis for President's Office	1,916	-	-	-	1,916	11050-74510
9/10/14	Riverview Inn	Room for presidential expense report auditor	162	-	-	-	162	11000-74989
9/10/14	Riverview Inn	Room for presidential expense report auditor	162	-	-	-	162	11000-74989
9/16/14	Women in Higher Education	Institutional Membership	200	-	-	-	200	11000-74480
9/18/14	Clarksville Country Club	Membership Dues for August	-	204	-	-	204	91000-74480
12/17/14	ACUA	Membership	-	-	5,630	-	5,630	10030-74480
12/17/14	ACUA	Membership	-	-	375	-	375	10030-74480
12/15/14	Staples Advantage	Office Supplies	78	-	-	-	78	11000-74510
12/30/14	Staples Advantage	Office Supplies	134	-	-	-	134	11000-74510
11/25/14	Wiley/Jossey Bass	Dues and Subscription	119	-	-	-	119	11000-74480
12/3/14	APSU Special Marking account - Reimbursement	To correct account charged by Alumni Relations for reimbursement of postage expenses to mail invites for President White's Holiday Reception	557	-	-	-	557	11050-74230

**Austin Peay State University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
12/12/14	Courtney Melton	Reimbursement for Triniela & Tobago - did not take trip	-	-	100	-	100	40111-73210
10/15/14	Active Screen Graphics	Black/White ladies jackets for PELP	-	-	192	-	192	40111-74190
10/2/14	Active Screen Graphics	Black/White jackets for PELP	-	-	805	-	805	40111-74190
12/20/14	Public Safety	Reimbursement to Public Saftey for personnel who worked the Presidential event on 12/30/2014	-	-	180	-	180	50025-74989
12/18/14	Clarksville Country Club	Membership Dues for Nov	-	158	-	-	158	91000-74480
12/4/14	Franklin Street Florist	Archwood Décor/Wreaths for the Browning Building/Direct Reports Reception/PELP Breakfast/Staff Senate Reception/Funeral	-	1,880	-	-	1,880	91000-74989
12/5/14	Picture Perfect Gallery	Framed picture for commencement speaker	-	39	-	-	39	91000-74989
11/24/14	Joanne Shepard	Reimbursement for pictues and plaque for winter commencement speaker/Photos for Madame and Mr. Governor for Spring commencement/Photo for spring commencement speaker	-	14	-	-	14	91000-74989
11/20/14	Clarksville Sunrise Rotary	Dues for Carol Clark for November 2014	-	60	-	-	60	91000-74480
11/11/14	Clarksville Country Club	Membership dues for Oct 2014	-	110	-	-	110	91000-74480
11/6/14	Clarksville Sunrise Rotary	Membership dues for Dixie Dennis for Nov 2014	-	60	-	-	60	91000-74480
10/29/14	Roy Gregory	Reimbursement for Halloween cand for student dorm lobby	-	78	-	-	78	91000-74989
10/29/14	Clarksville Montgomery County School System	Table reservation fo rVision to Reality Fundraiser and Banquet Sponsorship 2014	-	750	-	-	750	91000-74480

**Austin Peay State University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
10/29/14	Clarksville Sunrise Rotary	Dues for Mitch Robinson Oct and Nov 2014	-	100	-	-	100	91000-74480
10/27/14	Clarksville Sunrise Rotary	Dues for Carol Clark October 2014	-	60	-	-	60	91000-74480
10/21/14	Clarksville Sunrise Rotary	Dues for Dixie Dennis for October 2014	-	60	-	-	60	91000-74480
10/9/14	Clarksville Country Club	Membership dues for Sept 2014	-	204	-	-	204	91000-74480
10/7/14	Franklin Street Florist	Funeral	-	68	-	-	68	91000-74989
12/19/14	Christie Cookies	Christmas gifts for donors	-	758	-	-	758	91000-74989
12/19/14	Christie Cookies	Printing of AP logo on cookies for donors	-	85	-	-	85	91000-74989
12/19/14	Harry and David	Christmas gifts for donors	-	338	-	-	338	91000-74989
12/19/14	Jostens	Regalia for Dec Commencement Speaker	53	-	-	-	53	11000-74639
	President White	Basketball Season Tickets - Two tickets given to President White through the Advancement Office - \$125.00 each	-	-	270	-	270	50013-74981
	Uline	Four trash cans for Archwood - 125.00 each	-	-	548	-	548	34049-74510
10/30/14	Crows Piano Service	Tune piano and service water treatment system in piano	-	-	175	-	175	34043-74390
10/1/14	Wildlife Control Services	Removal of Groundhog under house	-	-	198	-	198	34061-74330
10/16/14	Wyatt and Johnson	Oil change and service on President's car	-	-	103	-	103	34040-75210
12/29/14	Wildlife Control Services	Setup and removal of one squirrel	-	-	178	-	178	34061-74330
11/26/14	Farrell Calhoun	8 gallons of paint to stain fence	-	-	328	-	328	34043-74390
12/8/14	Jacuzzi Chino Hills	Jacuzzie jet pump	-	-	324	-	324	34043-74540
12/8/14	Hobby Lobby	Archwood Holiday Reception on Nov 11 2014	-	-	250	-	250	51001-74540

**Austin Peay State University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
12/8/14	Pier One	Archwood Holiday Reception on Nov 11 2014	-	-	53	-	53	51001-74540
12/8/14	Wal-Mart	Archwood Holiday Reception on Nov 11 2014	-	-	423	-	423	51001-74540
12/8/14	Pier One	Archwood Holiday Reception on Nov 24 2014	-	-	19	-	19	51001-74540
1/14/15	Tennessee College Association	Dr. White's Membership	-	-	75	-	75	10030-74480
3/24/15	APSU Copier Management	Two cases of paper	50	-	-	-	50	11000-74510
3/12/15	Staples Advantage	Office Supplies	105	-	-	-	105	11000-74510
2/5/15	Joanne Shepard	Reimbursement for replacement batteries for emergency call button	12	-	-	-	12	11000-74510
2/10/15	Harvard Business Review	Subscription for Dr. White	99	-	-	-	99	11000-74480
2/4/15	Staples Advantage	Office Supplies	89	-	-	-	89	11000-74510
1/14/15	President White	Framed photograph of the Custom House Museum	150	-	-	-	150	11000-74989
1/9/15	Sportys Awards	Three name tags	30	-	-	-	30	11000-74989
1/16/15	GCA Services Group	Stadium club level cleaning after President's Circle of Advisors meeting.	71	-	-	-	71	11000-74490
1/7/15	Staples Advantage	Office Supplies	134	-	-	-	134	11000-74510
3/31/15	Alumni	Reimburse Alumni for invitations to Candlelight Ball	5,415	-	-	-	5,415	11050-74170
1/29/15	Presto Services PR	Candlelight Ball envelopes with AP indicia	540	-	-	-	540	11050-74230
1/23/15	Reimburse purchasing cards cards of Tonya Leszczak's and Nikki Peterson	President White's holiday reception	76	-	-	-	76	11050-74540
3/31/15	American Paper & Twine	Dinnerware for Emerging Leaders Program	-	-	177	-	177	40111-74510
3/27/15	Jerrel Horner	Honorarium	-	-	500	-	500	40111-74989
3/26/15	Kali Cooper	PELP2 Books "Sales Force Mangement" & "Focus on Personal Finance"	-	-	112	-	112	10210-74510

**Austin Peay State University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
3/20/15	Riverview Inn	Room for Jerry Iversen	-	154	-	-	154	91000-74989
3/20/15	Clarksville Rotary Club	March Dues for Carol Clark	-	60	-	-	60	91000-74480
3/17/15	Franklin Street Florist	Flowers	-	40	-	-	40	91000-74989
3/17/15	Clarksville Country Club	Membership dues and charges for February 2015	-	301	-	-	301	91000-74480/74989
2/12/15	Clarksville Country Club	Membersheip dues and charges for Jnauary 2015	-	230	27	-	257	91000-74480/74989 &
2/2/15	Franklin Street Florist	Flowers for commencement and two funerals	-	40	-	-	40	91000-74540
2/2/15	Clarksville Rotary Club	Dues for Carol Clark Invoice date February 22 2015	-	60	-	-	60	91000-74480
1/12/15	Clarksville Country Club	Membership dues and charges for December 2014	-	258	-	-	258	91000-74480/74989
1/7/15	Franklin Street Florist	Flowers for a funeral and commencement lunch	-	80	-	-	80	91000-74989
1/6/15	Clarksville Chamber of Commerce	Power Breakfast on 1-20-2015	-	90	-	-	90	91000-74480
1/5/15	Clarksville Rotary Club	Dues for Carol Clark Invoice date December 17 2014	-	60	-	-	60	91000-74480
1/2/15	Marcus Scott	Server for Community Reception at Archwood 12-13-14	-	240	-	-	240	91000-74989
3/27/15	Riverview Inn	Hotel stay for Rodney Mabry	-	-	77	-	77	10510-73610
3/27/15	Riverview Inn	Hotel stay for Dr. Andrea Dismukes	-	-	77	-	77	10510-73610
2/25/15	Parris Printing Company	President Inaugural Invite and Cards and Envelopes	-	-	1,303	-	1,303	10510-74120
1/9/15	Wildlife Control Services	Remove two squirrels and repair hole	-	-	148	-	148	34061-74330
2/11/15	Lowe's	Doorbell button	-	-	15	-	15	34043-74540
1/15/15	Theresa Everett	Reimbursement for having the President's car detailed	-	-	10	-	10	34040-75290
2/27/15	State of Tennessee	President's car tag renewal	-	-	39	-	39	34040-75290
3/27/15	Crow's Piano Service	Tune Piano	-	-	155	-	155	34043-74390
8/8/15	Lowe's	1 each flush lever	-	-	6	-	6	34043-74390
5/19/15	Southern Association of Colleges and Schools	SACS dues	-	-	9,032	-	9,032	10030-74480



**Austin Peay State University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
5/12/15	American Council on Education	Membership Dues	-	-	7,210	-	7,210	10030-74480
5/12/15	College Board	College Board Membership	-	-	325	-	325	10030-74480
4/22/15	Council for Higher Education Accreditation	Dues	-	-	3,060	-	3,060	10030-74480
6/19/15	Copier Management - APSU	2 cases of copy paper	50	-	-	-	50	11000-74510
6/11/15	Chronicle of Higher Education	Renewal	91	-	-	-	91	11000-74480
5/27/15	The Leaf Chronicle	Renewal	250	-	-	-	250	11000-74480
5/15/15	GCA Services Group	Cleaning after COA meeting at Gov's Stadium	125	-	-	-	125	11000-74490
4/16/15	Dell Marketing LP	Office Supplies	853	-	-	-	853	11000-74510
6/9/15	Parris Printing Company	Presidential Letter Head and Envelopes	1,069	-	-	-	1,069	11050-74120
6/2/15	Alumni Relations	Reimburse Alumni for cakes for staff appreciation day	308	-	-	-	308	11050-74989
4/27/15	Dell Marketing LP	Dell Laster Printer	224	-	-	-	224	11050-74510
6/22/15	Staples Advantage	Office Supplies for Emerging Leaders	-	-	105	-	105	40111-74510
6/9/15	Matthew Kenney	Reimbursement for office supplies for leadership camp	-	-	55	-	55	40112-74510
6/9/15	Sams Club Direct	Food for leadership camp	-	-	424	-	424	40112-74989
6/10/15	Matthew Kenney	Supplies for leadership camp	-	-	18	-	18	40112-74510
5/21/15	Matthew Kenney	Supplies for leadership camp	-	-	70	-	70	40112-74510
5/19/15	Matthew Kenney	Canvas Jersey Tees for leadership camp	-	-	370	-	370	40112-74510
5/5/15	PELP	Students traveling to Trinidad and Tobago	-	-	1,500	-	1,500	40111-73410
5/12/15	Apple	Emerging Leaders Mac Book and accessories	-	-	1,032	-	1,032	40111-74594
6/30/15	Franklin Street Florist	Gandy Welcome Dinner - Inv. 43911 & Robertson Funeral - Inv. 43934	-	80	-	-	80	91000-74989
6/30/15	Clarksville Rotary Club	Carol Clark July Dues	-	60	-	-	60	91000-74480
6/22/15	Christian Co Chamber of Commerce	Annual Membership Dues	-	175	-	-	175	91000-74480

**Austin Peay State University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
6/16/15	Franklin Street Florist	Commencement Lunch - Inv. 43722 & Underwood Funeral Inv. 43574	-	110	-	-	110	91000-74989
6/15/15	Clarksville Chamber of Commerce	Annual Dinner and Gala Company Table - Registration for table for 8	-	750	-	-	750	91000-74480
6/15/15	Clarksville Country Club	Membership Dues	-	214	-	-	214	91000-74480
6/15/15	National Engravers	Route & Pain Fill Letters, Black Brass Plates	-	35	-	-	35	91000-74989
5/27/15	Clarksville Rotary Club	May Dues for Carol Clark	-	60	-	-	60	91000-74480
5/28/15	Joanne Shepard	Reimbursement for dry cleaning President's regalia	-	10	-	-	10	91000-74140
5/14/15	Clarksville Country Club	Membersheip dues and charges for April 2015	-	264	-	-	264	91000-74480/74989
5/6/15	Franklin Street Florist	Two Student receptions at Archwood and one Faculty Retirement Reception	-	110	-	-	110	91000-74989
4/22/15	Clarksville Rotary Club	April Dues for Carol Clark	-	60	-	-	60	91000-74480
4/17/15	Picture Perfect Gallery	Framed Picture for Mr and Madame Governor	-	60	-	-	60	91000-74989
4/17/15	Page and Taylor's Clarksville Sporting Goods	Shadw Boxes for the Hawkins Award and the Distinguished Professor Award	-	150	-	-	150	91000-74760
4/13/15	Clarksville Country Club	Membership dues and charges for March 2015	-	366	-	-	366	91000-74480/74989
4/7/15	Franklin Street Florist	Funeral & Rental Fee	-	165	-	-	165	91000-74989 & 10510-74989
4/8/15	Arisha Majors	Recipient of the eDrane Award for 2015	-	250	-	-	250	91000-74790
4/8/15	Brenna Andring	Receipient of the Madame Governor Award for 2015	-	100	-	-	100	91000-74790
4/8/15	Daniel Pitts	Recipient of the Mr. Governor Award for 2015	-	100	-	-	100	91000-74790
4/7/15	Joanne Shepard	Reimbursement for Plaque for Mr. and Madame Governor Awards	-	10	-	-	10	91000-74989

**Austin Peay State University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
4/21/15	Performance Sch Inst Art - APSU	Reimburse Art Department for services performed by student Karlie Allen for inauguration posters	-	100	-	-	100	10510-74989
4/17/15	Alumni Relations	Reiburse Alumni Relations for bags purchased for Inauguration	-	162	-	-	162	10510-74510
6/15/15	Clarksville Country Club	Charges for May 2015	-	87	-	-	87	91000-74989
4/14/15	Parris Printing Company	Inauguration Program	2,361	-	-	-	2,361	10510-74120
4/15/15	Sango Village Florist	Inauguration Event Floweres	392	-	-	-	392	10510-74989
4/13/15	Riverview Inn	Hotel room at the Riverview Inn for Dr. Jesse Rogers from Midwestern State University to attend inauguration event.	77	-	-	-	77	10510-73610
6/22/15	SACS	Registration for SACS meeting	475	-	-	-	475	11000-73210
4/24/15	Tonya Leszczak	Military Day at Fort Campbell - Dinning at FCC - Paid by cash from Tonya	-	-	6	-	6	94000-74989
4/24/15	Mid-Tenn Alarm	Fix alarm at Archwood	-	-	125	-	125	34043-74390
5/6/15	Lowe's	Flush Lever for Archwood	-	-	6	-	6	34043-74540
<b>Total Other Operating Expenses for the President</b>			<b>\$ 17,415</b>	<b>\$ 19,826</b>	<b>\$ 36,208</b>	<b>\$ -</b>	<b>\$ 73,448</b>	

# **East Tennessee State University**

## **Audit of President's Expenses For the Fiscal Year July 1, 2014 - June 30, 2015**

**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 27, 2015

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 East Tennessee State University for the fiscal year July 1, 2014 to June 30, 2015, 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 (TBR) 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. This report is intended solely for the internal use of the Tennessee Board of Regents and East Tennessee 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 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.

We appreciate the courtesy and cooperation of East Tennessee State University 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. Brian Noland, President  
Dr. David Collins  
Ms. Becky Lewis

**East Tennessee State University**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2014 – June 30, 2015**

<b>President</b>	Dr. Brian Noland	<b>Internal Auditors</b>	Brenda Burkhart and Olivia Snyder Middle Tennessee State University																																																																												
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2014 to June 30, 2015; 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.																																																																														
<b>Scope</b>	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																														
<b>Analysis</b>	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2015:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$365,359</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">\$365,359</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$12,980</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">\$12,980</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$5,000</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">\$5,000</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$9,000</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">\$9,000</td> </tr> <tr> <td>Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$392,339</td> <td style="text-align: right; border-top: 1px solid black;">-</td> <td style="text-align: right; border-top: 1px solid black;">-</td> <td style="text-align: right; border-top: 1px solid black;">\$392,339</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$20,444</td> <td style="text-align: right;">\$6,500</td> <td style="text-align: right;">\$575</td> <td style="text-align: right;">\$27,519</td> </tr> <tr> <td>Business Meals &amp; Hospitality (Schedule B)</td> <td style="text-align: right;">\$26,439</td> <td style="text-align: right;">\$33,606</td> <td style="text-align: right;">-</td> <td style="text-align: right;">\$60,045</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$1,126</td> <td style="text-align: right;">\$252</td> <td style="text-align: right;">-</td> <td style="text-align: right;">\$1,378</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$237,278</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">\$237,278</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$6,645</td> <td style="text-align: right;">\$15,000</td> <td style="text-align: right;">-</td> <td style="text-align: right;">\$21,645</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$36,988</td> <td style="text-align: right;">\$51,763</td> <td style="text-align: right;">-</td> <td style="text-align: right;">\$88,751</td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$721,259</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$107,121</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$575</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$828,955</b></td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b></p> <p><b>Bonus Payments</b> – The Board authorized a bonus plan for presidents. During the period, the President received a metric-based bonus payment of \$12,980. In April 2015, the President was authorized for a discretionary bonus payment of \$5,090, which will be paid in Fiscal Year 2016.</p> <p><b>Discretionary Allowance</b> – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p> <p><b>Housing</b> – The President was provided the use of a residence. Operating and maintenance costs for the residence, totaling \$47,363 for the period, were recorded in Facilities and not allocated to the president's account; these expenses were excluded from the scope of this review.</p> <p><b>Vehicle Allowance</b> – The President was provided a vehicle allowance of \$750 per month.</p> <p><b>External Sources</b> – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p>					Institutional	Foundation	External	Total	President:					Salary and Benefits	\$365,359	-	-	\$365,359	Bonus Payments	\$12,980	-	-	\$12,980	Discretionary Allowance	\$5,000	-	-	\$5,000	Vehicle Allowance	\$9,000	-	-	\$9,000	Salary, Benefits & Other Payments	\$392,339	-	-	\$392,339	Travel (Schedule A)	\$20,444	\$6,500	\$575	\$27,519	Business Meals & Hospitality (Schedule B)	\$26,439	\$33,606	-	\$60,045	Other Expenses (Schedule C)	\$1,126	\$252	-	\$1,378	President's Office:					Salary and Benefits	\$237,278	-	-	\$237,278	Travel	\$6,645	\$15,000	-	\$21,645	Other Expenses	\$36,988	\$51,763	-	\$88,751	<b>Total Expenses</b>	<b>\$721,259</b>	<b>\$107,121</b>	<b>\$575</b>	<b>\$828,955</b>
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<b>Questioned Costs</b>	\$25.50	<b>Recoveries</b>	\$25.50																																																																												
<b>Conclusion</b>	The objectives of the audit of the expenses of the Office of the President for East Tennessee State University for the fiscal year July 1, 2014 through June 30, 2015 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.																																																																														

**East Tennessee State University  
Summary of the President's Expenses  
For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 365,359	\$ -	\$ -	\$ -	\$ -	\$ 365,359
Bonus Payments		12,980					12,980
Discretionary Allowance		5,000	-	-	-	-	5,000
Other Allowances		9,000	-	-	-	-	9,000
Travel	A	14,390	6,500	6,054	-	575	27,519
Business Meals and Hospitality	B	22,500	32,306	3,939	1,300	-	60,045
Other Expenses	C	1,126	252	-	-	-	1,378
		<u>430,355</u>	<u>39,058</u>	<u>9,993</u>	<u>1,300</u>	<u>575</u>	<u>481,281</u>
<b>President's Office:</b>							
Salary and Benefits (4.5 FTE)		237,278	-	-	-	-	237,278
Travel		6,645	15,000	-	-	-	21,645
Other Expenses		36,988	51,763	-	-	-	88,751
		<u>280,911</u>	<u>66,763</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>347,674</u>
<b>Total Expenses</b>		<b><u>\$ 711,266</u></b>	<b><u>\$ 105,821</u></b>	<b><u>\$ 9,993</u></b>	<b><u>\$ 1,300</u></b>	<b><u>\$ 575</u></b>	<b><u>\$ 828,955</u></b>

**Additional Disclosures:**

**Housing** - The President is provided the use of a residence. Maintenance costs for the residence are recorded in Facilities and totaled \$47,363 for the period.

**Vehicle Allowance** - The President was provided a vehicle allowance of \$750 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.

*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**  
**For the Period July 1, 2014 to June 30, 2015**

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	7/1/14	7/2/14	7/17/14	Ft. Knox KY	Change of Command Ceremony	\$ -	\$ 74	\$ 69	\$ -	\$ 143	\$ -	\$ -	\$ -	\$ -	143	E11000-73220
2	8/13/14	8/14/14	8/29/14	Nashville, TN	TennAIR Conference	-	(2)	99	-	99	-	-	-	-	99	E11000-73120
3	8/18/14	8/19/14	8/29/14	Nashville, TN	TBR Quarterly Board Meeting	-	143	99	-	242	-	-	-	-	242	E11000-73120
4	9/3/14	9/4/14	9/25/14	Chapel Hill, NC	Chapel Hill/Visit Scholar Program Speaker	-	101	77	-	178	-	-	-	-	178	E11000-73220
5	9/25/14	9/26/14	11/13/14	Knoxville, TN	TBR Quarterly Board Meeting	-	106	44	9	158	-	-	-	-	158	E11000-73120
6	10/1/14	10/2/14	11/13/14	Columbus, GA	GA Presidents Retreat	980	(2)	69	13	1,062	-	-	-	-	1,062	E11000-73220
																E11000-73420
																E11000-73210
7	10/19/14	10/22/14	11/16/14	Washington DC	AASCU Conference	464	855	132	986	2,437	-	-	-	-	2,437	E11000-73420
8	10/23/14	10/24/15	1/22/15	Pittsburg, PA	College Goal Sunday Kick-Off Meeting	380	129	-	66	-	-	-	-	575	575	(5)
9	11/18/14	11/19/14	10/13/14	Charleston, SC	SoCon Meeting	238	-	-	-	238	-	-	-	-	238	E11000-73420
10	11/6/14	11/7/14	1/12/15	Knoxville, TN	Recruitment & Legislators Meeting	-	103	47	-	150	-	-	-	-	150	E11000-73110
11	11/10/14	11/11/14	1/12/15	Nashville, TN	TBR Presidents Meeting	-	129	99	-	228	-	-	-	-	228	E11000-73110
																E11000-73110
12	11/19/14	11/20/14	1/12/15	Nashville, TN	THEC Meeting	245	155	99	24	523	-	-	-	-	523	E11000-73420
13	12/10/14	12/11/14	1/14/15	Nashville, TN	TBR Quarterly Board Meeting	-	155	99	-	254	-	-	-	-	254	E11000-73110
14	12/21/14	12/23/14	2/3/15	Richmond, VA	Meeting with Royall, Tour VMI (6)	-	128	115	12	255	-	-	-	-	255	E11000-73220
15	1/8/15	1/9/15	1/20/15	Nashville, TN	Dr. Rhoda Reception	-	155	50	22	226	-	-	-	-	226	E11000-73110
16	1/20/15	1/22/15	2/3/15	Asheville, NC	High School Recruiting	-	146	82	-	228	-	-	-	-	228	E11000-73220
17	1/27/15	1/29/15	2/11/15	Greenville, SC	High School Recruiting	-	183	79	-	261	-	-	-	-	261	E11000-73220
18	2/9/15	2/11/15	3/23/15	Nashville, TN	TBR Presidents Meeting	-	309	90	-	399	-	-	-	-	399	E11000-73120
																E11000-73210
19	3/11/15	3/16/15	4/24/15 3/31/2015 & & 4/24/2015	Washington DC	AASCU & ACE Annual Meetings	703	1,600	292	969	3,564	-	-	-	-	3,564	E11000-73420 E11000-74570
																E11000-73210
20	3/16/15	3/17/15	4/24/2015	Wichita, KS	Athletics Business	1,059	116	84	50	50	-	1,259	-	-	1,309	E16260-73220
21	3/30/15	4/1/15	5/11/15	Knoxville, TN	High School Recruiting	-	201	115	-	316	-	-	-	-	316	E11000-73110
22	4/5/15	4/7/15	5/14/15	Atlanta, GA	Recruitment & ETECH	-	(2)	98	-	98	-	-	-	-	98	E11000-73110
23	4/7/15	4/8/15	5/14/15	Chattanooga, TN	Recruitment & ETECH	-	98	46	-	144	-	-	-	-	144	E11000-73110
24	4/8/15	4/9/15	5/14/15	Franklin, TN	Recruitment & ETECH	-	195	46	-	241	-	-	-	-	241	E11000-73110
25	4/9/15	4/10/15	5/14/15	Knoxville, TN	Recruitment & ETECH	-	101	81	-	181	-	-	-	-	181	E11000-73110
26	4/29/15	5/1/15	6/2/15	Spartanburg, SC	High School Recruiting	-	183	70	-	252	-	-	-	-	252	E11000-73210
27	3/25/15	3/26/15	4/13/15	Nashville, TN	THEC/Legislative Meeting	-	129	66	20	215	-	-	-	-	215	E11000-73120
28	3/26/15	3/27/15	4/13/15	Cookeville, TN	TBR Board Meeting	-	96	35	-	131	-	-	-	-	131	E11000-73120
																E11000-73210;
29	5/18/15	5/19/15	6/2/2015	Nashville, TN	TBR Presidents Meeting	802	155	87	25	1,068	-	-	-	-	1,068	E11000-73420
	5/28/15	5/28/15	6/30/15	Hilton Head Island, SC	SoCon Annual Meeting	3,000	-	-	-	-	3,000	-	-	-	3,000	F95300-73210
30																
31	5/29/15	6/7/15	4/20/15	Rome, Italy	Study Abroad Program	-	1,815	-	2,980	-	-	4,795	-	-	4,795	(3) E62000-73210
32	7/10/15	7/15/15	5/28/15	Denver, CO	AASCU Conference 2015	-	-	-	1,050	1,050	-	-	-	-	1,050	(4) E11000-74570
33	Various	Various	6/9/15	Various (1)	Leadership TN fee	-	-	-	3,500	-	3,500	-	-	-	3,500	F95300-74490
<b>Total Travel Expenses for the President</b>						<b>\$ 7,871</b>	<b>\$ 7,559</b>	<b>\$ 2,364</b>	<b>\$ 9,726</b>	<b>\$ 14,390</b>	<b>\$ 6,500</b>	<b>\$ 6,054</b>	<b>\$ -</b>	<b>\$ 575</b>	<b>\$ 27,519</b>	

- (1) - Session dates and locations vary. Travel will take place in FY2015-2016.
- (2) - Lodging provided by meeting organizer.
- (3) - The President was reimbursed \$2,542 for airfare, meals and miscellaneous expenses associated with this trip in FY2015-2016.
- (4) - Payment for registration fee includes \$275 for Mrs. Noland to attend the AASCU spouse program. Travel will take place in FY2015-2016.
- (5) - The President was reimbursed for travel expenses by the State of West Virginia.
- (6) - Travel included President and spouse.



East Tennessee State University  
 Schedule B - Business Meals & Hospitality Expenses for the President  
 For the Period July 1, 2014 to June 30, 2015

Count	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	5/5/2014	7/23/2014	Brian E. Noland	Meeting with SGA Officers	\$ 50	-	\$ -	\$ -	\$ -	\$ 50	4	\$ 12.60	E-14020-74552
2	5/21/2014	7/23/2014	Brian E. Noland	Meeting with local official	31	-	-	-	-	31	2	\$ 15.25	E-14020-74552
3	5/22/2014	7/23/2014	Brian E. Noland	Meeting with Junior Achievement representative	26	-	-	-	-	26	2	\$ 13.01	E-14020-74552
4	5/22/2014	10/8/2014	ARAMARK Services Inc.	Partners in Excellence Reception	143	-	-	-	-	143	15	\$ 9.50	E-14020-74551
5	6/27/2014	7/23/2014	Brian E. Noland	Meeting with city businessman	63	-	-	-	-	63	3	\$ 21.16	E-14020-74552
6	7/1/2014	7/23/2014	Brian E. Noland	Meeting with city businessman	29	-	-	-	-	29	2	\$ 14.31	E-14020-74552
7	7/9/2014	8/14/2014	Brian E. Noland	Meeting with local officials	100	-	-	-	-	100	5	\$ 19.98	E-14020-74552
8	7/16/2014	8/18/2014	Brian E. Noland	Meeting with TBR Regent	43	-	-	-	-	43	2	\$ 21.47	E-14020-74552
9	7/16/2014	8/14/2014	Brian E. Noland	Meeting with local business representatives	43	-	-	-	-	43	3	\$ 14.31	E-14020-74552
10	7/21/2014	8/14/2014	Brian E. Noland	Meeting with local officials	45	-	-	-	-	45	3	\$ 14.91	E-14020-74552
11	7/23/2014	8/18/2014	Brian E. Noland	Meeting with TBR Regent	32	-	-	-	-	32	2	\$ 16.12	F-95300-74552
12	7/23/2014	8/18/2014	Brian E. Noland	Dinner with Director of Athletics	-	32	-	-	-	32	2	\$ 16.11	F-95300-74552
13	7/29/2014	8/18/2014	Brian E. Noland	Meeting with Tennessee Lt. Governor	21	-	-	-	-	21	2	\$ 10.39	E-14020-74552
14	7/30/2014	8/18/2014	Brian E. Noland	Foundation Executive Committee dinner	-	379	-	-	-	379	8	\$ 47.39	F-95300-74552
15	8/11/2014	8/18/2014	Brian E. Noland	Working lunch with Univ. Advancement staff	-	86	-	-	-	86	11	\$ 7.85	F-95300-74552
16	8/13/2014	8/21/2014	Centre at Millennium Park	Chamber of Commerce Breakfast	2,439	-	-	-	-	2,439			E-14020-74552
	8/13/2014	8/21/2014	Centre at Millennium Park	Chamber of Commerce Breakfast	-	-	2,439	-	-	2,439			E-12000-74552
	8/13/2014	8/21/2014	Centre at Millennium Park	Chamber of Commerce Breakfast	-	-	1,500	-	-	1,500			E-62000-74552
	<b>Subtotal</b>				<b>2,439</b>	<b>-</b>	<b>3,939</b>	<b>-</b>	<b>-</b>	<b>6,377</b>	<b>275</b>	<b>\$ 23.19</b>	
17	8/17/2014	8/28/2014	Tisha C Harrison	New Tenure Track Faculty dinner	-	29	-	-	-	29			F-95300-74983
	8/17/2014	9/12/2014	ARAMARK Services Inc.	New Tenure Track Faculty dinner	750	-	-	-	-	750			E-14020-74551
	8/17/2014	8/7/2014	LogoPro	New Tenure Track Faculty dinner	34	-	-	-	-	34			E-14010-74580
	<b>Subtotal</b>				<b>784</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>813</b>	<b>41</b>	<b>\$ 19.83</b>	
18	8/22/2014	9/16/2014	Brian E. Noland	Pizzas for students	-	38	-	-	-	38	50	\$ 0.77	F-95300-74552
19	8/26/2014	9/24/2014	Jennifer E Clements	Depew reception	-	47	-	-	-	47			F-95300-74599
	8/26/2014	9/12/2014	ARAMARK Services Inc.	Depew reception	478	-	-	-	-	478			E-14020-74551
	8/26/2014	9/15/2014	Postage	Depew reception	5	-	-	-	-	5			E-14020-74230
	<b>Subtotal</b>				<b>483</b>	<b>47</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>530</b>	<b>19</b>	<b>\$ 27.90</b>	
20	9/5/2014	9/23/2014	Carnegie Hotel	Meeting with Governor Haslam and Advance Team	78	-	-	-	-	78	6	\$ 13.06	E-14020-74552
21	9/8/2014	9/8/2014	Kroger 367	Staff Senate dinner	-	7	-	-	-	7			F-95300-74570
	9/8/2014	10/3/2014	ARAMARK Services Inc. Inc.	Staff Senate dinner	-	574	-	-	-	574			F-95300-74551
	<b>Subtotal</b>				<b>-</b>	<b>581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>581</b>	<b>34</b>	<b>\$ 17.08</b>	
22	9/8/2014	10/1/2014	ARAMARK Services Inc. Inc.	Pizzas for Facilities department	-	175	-	-	-	175	80	\$ 2.19	F-95300-74551
23	9/10/2014	9/15/2014	Brian E. Noland	Meeting with Emory & Henry College representative	18	-	-	-	-	18	2	\$ 8.92	E-14020-74552
24	9/11/2014	9/8/2014	Kroger 367	Roan breakfast	-	7	-	-	-	7	6	\$ 1.15	F-95300-74570
25	9/29/2014	10/22/2014	ARAMARK Services Inc.	President's Lunch	199	-	-	-	-	199	10	\$ 19.92	E-14020-74551
26	10/3/2014	10/9/2014	Chamber of Commerce Bristol TN/VA	First Friday Business Briefing Sponsorship	-	2,500	-	-	-	2,500	N/A	N/A	F-95300-74440
27	10/7/2014	10/27/2014	Brian E. Noland	Meeting with Wellmont	33	-	-	-	-	33	2	\$ 16.41	E-14020-74552
28	10/8/2014	1/20/2015	Brian E. Noland	Meeting with University Personnel	48	-	-	-	-	48	2	\$ 23.93	E11000-74552
29	10/9/2014	10/27/2014	Brian E. Noland	Meeting with TBR Regent	32	-	-	-	-	32	2	\$ 15.96	E-14020-74552
30	10/10/2014	10/27/2014	Brian E. Noland	Meeting discuss Arts Project	47	-	-	-	-	47	3	\$ 15.60	E-14020-74552
31	10/14/2014	10/14/2014	Kroger 367	President's Classroom dinner	-	34	-	-	-	34	50	\$ 0.68	F-95300-74570
32	10/19/2014	10/27/2014	Brian E. Noland	Dinner with faculty member at AASCU Meeting	80	-	-	-	-	80	2	\$ 40.13	E-14020-74552
33	10/30/2014	10/29/2014	One Stop Wines and Liquors	Sweet Honey reception	-	302	-	-	-	302	31	\$ 9.75	F-95300-74983
34	11/4/2014	1/20/2015	Brian E. Noland	ETSU Foundation Board of Directors dinner	-	281	-	-	-	281	8	\$ 35.12	F-95300-74552
35	11/5/2014	11/21/2014	ARAMARK Services Inc. Inc.	TBR dinner	-	514	-	-	-	514			F-95300-74551
	11/5/2014	11/5/2014	Kroger 367	TBR dinner	-	38	-	-	-	38			F-95300-74570
	<b>Subtotal</b>				<b>-</b>	<b>552</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>552</b>	<b>19</b>	<b>\$ 29.05</b>	
36	11/6/2014	1/20/2015	Brian E. Noland	Dinner with State Senator	-	81	-	-	-	81	2	\$ 40.51	F-95300-74552
37	11/6/2014	11/24/2014	ARAMARK Services Inc.	Meeting with Chancellor and other TBR members	165	-	-	-	-	165	20	\$ 8.27	E-14020-74552
38	11/7/2014	1/20/2015	Brian E. Noland	Meeting with Representative	35	-	-	-	-	35	2	\$ 17.70	E-14020-74552
39	11/9-10/2014	3/20/2015	General Morgan Inn & Conference Center	President's Retreat	-	184	-	-	-	184			F-95300-74983
	11/9-10/2014	11/5/2015	Staples Advantage	President's Retreat	150	-	-	-	-	150			E11000-74510
	11/9-10/2014	2/12/2015	General Morgan Inn & Conference Center	President's Retreat	2,000	-	-	-	-	2,000			E11000-74982
	11/9-10/2014	3/16/2015	General Morgan Inn & Conference Center	President's Retreat	816	-	-	-	-	816			E11000-74982
	11/9-10/2014	6/9/2015	General Morgan Inn & Conference Center	President's Retreat	824	-	-	-	-	824			E11000-74982
	<b>Subtotal</b>				<b>3,789</b>	<b>184</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,973</b>	<b>38</b>	<b>\$ 104.56</b>	

East Tennessee State University  
 Schedule B - Business Meals & Hospitality Expenses for the President  
 For the Period July 1, 2014 to June 30, 2015

Count	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					
40	11/17/2014	12/5/2014	ARAMARK Services Inc. Inc.	Holiday Lighting Ceremony	-	151	-	-	-	151	150	\$ 1.00	F-95300-74551
41	11/26/2014	12/3/2014	ETSU Staff Senate	Staff Senate Holiday Food Drive	-	1,500	-	-	-	1,500	N/A	N/A	F-95300-74980
42	12/6/2014	12/11/2014	Tennessee Florist Supply Inc.	Winter Celebration	-	179	-	-	-	179			F-95300-74599
	12/6/2014	12/18/2014	East Tenn Rent-Alls Inc.	Winter Celebration	-	1,621	-	-	-	1,621			F-95300-74490
	12/6/2014	1/2/2015	ARAMARK Services Inc. Inc.	Winter Celebration	-	835	-	-	-	835			F-95300-74551
	12/6/2014	2/25/2015	Physical Plant Work Order	Winter Celebration	-	25	-	-	-	25			F-95300-75315
	12/6/2014	2/25/2015	Physical Plant Work Order	Winter Celebration	-	6	-	-	-	6			F-95300-75315
			<b>Subtotal</b>		-	<b>2,666</b>	-	-	-	<b>2,666</b>	<b>500</b>	<b>\$ 5.33</b>	
43	12/13/2014	1/6/2015	Aramark	Luncheon for Commencement Participants	513	-	-	-	-	513	25	\$ 20.50	E14010-74551
44	12/13/2014	1/5/2015	Aramark	Lunch for Commencement Workers	1,570	-	-	-	-	1,570	160	\$ 9.81	E14010-74551
45	12/13/2014	12/17/2014	Unaka Woodworks	Gifts for Commencement Speakers	-	165	-	-	-	165	2	\$ 82.50	F-15300-74982
46	12/13/2014	1/6/2015	ARAMARK Services Inc. Inc.	Post-Commencement reception	-	703	-	-	-	703			F-95300-74551
	12/13/2014	1/5/2015	Tisha C. Harrison	Post-Commencement reception	-	20	-	-	-	20			F-95300-74599
	12/13/2014	1/6/2015	Alexander D. Smith	Post-Commencement reception	-	100	-	-	-	100			F-95300-74440
			<b>Subtotal</b>		-	<b>823</b>	-	-	-	<b>823</b>	<b>38</b>	<b>\$ 21.65</b>	
47	12/22/2014	1/26/2015	Brian E. Noland	Athletic strategy meeting	194	-	-	-	-	194	4	\$ 48.56	E14020-74552
48	1/12/2015	1/29/2015	Aramark	President's Retreat Follow Up	230	-	-	-	-	230			E11000-74551
	1/12/2015	1/29/2015	Aramark	President's Retreat Follow Up	319	-	-	-	-	319			E11000-74551
			<b>Subtotal</b>		<b>549</b>	-	-	-	-	<b>549</b>	<b>40</b>	<b>\$ 13.72</b>	
49	1/21/2015	1/29/2015	Brian E. Noland	Meeting with potential donors	376	-	-	-	-	376	6	\$ 62.65	E14020-74552
50	1/22/2015	1/29/2015	Tisha C. Harrison	Legislative reception	-	16	-	-	-	16			F-95300-74599
	1/22/2015	2/6/2015	Aramark	Legislative reception	539	-	-	-	-	539			E14020-74551
			<b>Subtotal</b>		<b>539</b>	<b>16</b>	-	-	-	<b>555</b>	<b>38</b>	<b>\$ 14.61</b>	
51	1/28/2015	2/9/2015	Brian E. Noland	Alumni engagement/donor cultivation dinner	-	785	-	-	-	785	11	\$ 71.33	F-95300-74552
52	2/9/2015	3/17/2015	Brian E. Noland	Dinner with State Senators & Representatives	-	629	-	-	-	629	8	\$ 78.69	F-95300-74552
53	2/10/2015	2/27/2015	Jennifer E. Clements	Legislative luncheon	-	27	-	-	-	27	28	\$ 0.98	F-95300-74599
54	2/10/2015	3/17/2015	Brian E. Noland	Dinner with THEC Directors	-	136	-	-	-	136	3	\$ 45.21	F-95300-74552
55	2/25/2015	3/5/2015	Aramark	Neda Week	196	-	-	-	-	196	100	1.96	E-11010-74551
56	3/3/2015	3/3/2015	Premier Transportation LLC	High School Recruitment	1,170	-	-	-	-	1,170	N/A	N/A	E14010-74639
57	3/11/2015	4/9/2015	Brian E. Noland	Dinner with Morehead State University President	-	202	-	-	-	202	2	\$ 100.82	F-95300-74552
58	3/15/2015	4/16/2015	Brian E. Noland	Meeting with university personnel	51	-	-	-	-	51	2	\$ 25.45	E14020-74552
59	3/16/2015	4/3/2015	Brian E. Noland	Meeting to discuss athletics	147	-	-	-	-	147	3	\$ 49.09	E14020-74552
60	3/23/2015	4/1/2015	Brian E. Noland	Meeting with Executive Team	78	-	-	-	-	78	8	\$ 9.81	E11000-74552
61	3/25/2015	4/8/2015	Brian E. Noland	Meeting with Legislators	620	-	-	-	-	620			E14020-74552
	3/25/2015	4/9/2015	Brian E. Noland	Meeting with Legislators	-	218	-	-	-	218			F-95300-74983
			<b>Subtotal</b>		<b>620</b>	<b>218</b>	-	-	-	<b>838</b>	<b>8</b>	<b>\$ 104.79</b>	
62	3/26/2015	4/3/2015	Brian E. Noland	Meeting to discuss University business	48	-	-	-	-	48	2	\$ 24.19	E14020-74552
63	3/26/2015	4/3/2015	Brian E. Noland	Meeting to discuss arts project	36	-	-	-	-	36	3	\$ 12.01	E14020-74552
64	3/27-29/15	12/4/2014	Appalachian Studies Association	Appalachian Studies Association conference	-	200	-	-	-	200			F-95300-74982
	3/27-29/15	4/2/2015	Appalachian Studies & Services	Appalachian Studies Association conference	-	500	-	-	-	500			F-95300-74980
			<b>Subtotal</b>		-	<b>700</b>	-	-	-	<b>700</b>	<b>300</b>	<b>\$ 2.33</b>	
65	3/30/2015	4/2/2015	Karen Faye Mann	Refreshments for Board members & COB&T Dean	-	42	-	-	-	42	5	\$ 8.34	F-95300-74552
66	4/1/2015	4/8/2015	Jennifer Clements	Meeting	129	-	-	-	-	129	7	\$ 18.40	E14020-74552
67	4/12/2015	6/9/2015	Brian E. Noland	Working lunch during high school visit	181	-	-	-	-	181	8	\$ 22.59	E14020-74552
68	4/13/2015	5/4/2015	Brian E. Noland	Meeting with THEC and TBR	99	-	-	-	-	99	5	\$ 19.71	E14020-74552
69	4/16/2015	5/4/2015	Brian E. Noland	Meeting with city mayor	82	-	-	-	-	82	6	\$ 13.71	E14020-74552
				Meeting with University Officials/Ace Fellow	-	-	-	-	-	-			E14020-74552

East Tennessee State University  
 Schedule B - Business Meals & Hospitality Expenses for the President  
 For the Period July 1, 2014 to June 30, 2015

Count	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					
70	4/18/2015	2/10/2015	Sunny Bunny Easter Eggs	Shelbridge Annual Egg Hunt	-	364	-	-	-	364			F-95300-74570
	4/18/2015	3/17/2015	Tisha C. Harrison	Shelbridge Annual Egg Hunt	-	44	-	-	-	44			F-95300-74599
	4/18/2015	4/13/2015	Keen Promotions	Shelbridge Annual Egg Hunt	-	335	-	-	-	335			F-95300-74580
	4/18/2015	4/13/2015	Keen Promotions	Shelbridge Annual Egg Hunt	-	335	-	-	-	335			F-95300-74580
	4/18/2015	4/13/2015	Keen Promotions	Shelbridge Annual Egg Hunt	-	335	-	-	-	335			F-95300-74580
	4/18/2015	4/13/2015	Keen Promotions	Shelbridge Annual Egg Hunt	-	335	-	-	-	335			F-95300-74580
	4/18/2015	4/13/2015	Keen Promotions	Shelbridge Annual Egg Hunt	-	190	-	-	-	190			F-95300-74580
	4/18/2015	4/13/2015	Keen Promotions	Shelbridge Annual Egg Hunt	-	2,970	-	-	-	2,970			F-95300-74580
	4/18/2015	4/13/2015	Keen Promotions	Shelbridge Annual Egg Hunt	-	47	-	-	-	47			F-95300-74580
	4/18/2015	4/13/2015	Keen Promotions	Shelbridge Annual Egg Hunt	-	532	-	-	-	532			F-95300-74580
	4/18/2015	4/22/2015	Brian E. Noland	Shelbridge Annual Egg Hunt	-	107	-	-	-	107			F-95300-74552
	4/18/2015	5/1/2015	MC Septic Services LLC	Shelbridge Annual Egg Hunt	-	125	-	-	-	125			F-95300-74490
	4/18/2015	5/1/2015	MC Septic Services LLC	Shelbridge Annual Egg Hunt	-	125	-	-	-	125			F-95300-74490
	4/18/2015	5/1/2015	MC Septic Services LLC	Shelbridge Annual Egg Hunt	-	145	-	-	-	145			F-95300-74490
	4/18/2015	5/5/2015	Johnson City Transit System	Shelbridge Annual Egg Hunt	-	475	-	-	-	475			F-95300-74982
	4/18/2015	5/11/2015	ARAMARK Services Inc. Inc.	Shelbridge Annual Egg Hunt	-	1,454	-	-	-	1,454			F-95300-74551
			<b>Subtotal</b>		-	<b>7,918</b>	-	-	-	<b>7,918</b>	<b>600</b>	<b>\$ 13.20</b>	
71	4/22/2015	4/27/2015	Brian E. Noland	Pharmacy students "March Madness"	-	270	-	-	-	270	25	\$ 10.80	F-95300-74552
72	4/27/2015	5/27/2015	ARAMARK Services Inc. Inc.	Roan Scholars Dinner	2,413	-	-	-	-	2,413	115	\$ 20.98	E14020-74551
73	4/28/2015	5/27/2015	ARAMARK Services Inc. Inc.	Roan Scholars senior reception	-	138	-	-	-	138	500	\$ 0.28	F-95300-74551
74	4/29/2015	4/29/2015	Neebo-ETSU bookstore	Spring Gathering	-	40	-	-	-	40			F115300-74570
	4/29/2015	5/26/2015	ARAMARK Services Inc. Inc.	Spring Gathering	585	-	-	-	-	585			E14010-74551
	4/29/2015	5/26/2015	Balloon-A-Tics	Spring Gathering	140	-	-	-	-	140			E14010-74580
			<b>Subtotal</b>		<b>725</b>	<b>40</b>	-	-	-	<b>765</b>	<b>750</b>	<b>\$ 1.02</b>	
75	4/30/2015	5/26/2015	ARAMARK Services Inc. Inc.	Wellness Health Heros	167	-	-	-	-	167	30	\$ 5.56	E11010-74551
76	4/30/2015	6/9/2015	Brian E. Noland	Alumni Dinner	161	-	-	-	-	161	6	\$ 26.88	E14020-74552
77	5/5/2015	5/27/2015	Aramark	SGA Student Picnic	612	-	-	-	-	612	31	\$ 19.73	E14020-74551
78	5/7/2015	4/24/2015	Kingsport Area Chamber of Commerce Inc.	Chamber of Commerce Breakfast	10	-	-	-	-	10	2	\$ 5.00	E11000-74552
79	5/9/2015	6/2/2015	Aramark	Luncheon for Commencement Participants	483	-	-	-	-	483	23	\$ 20.99	E14010-74551
80	5/9/2015	6/2/2015	Aramark	Lunch for Commencement Workers	1,475	-	-	-	-	1,475	150	\$ 9.83	E14010-74551
81	5/9/2015	5/26/2015	Doubletree Hotel	Lodging for Commencement Speaker	170	-	-	-	-	170	1	\$ 170.00	E14020-73520
82	5/9/2015	5/19/2015	Unaka Woodworks	Gift for morning commencement speaker	-	120	-	-	-	120	1	\$ 120.00	F-95300-74982
83	5/11/2015	6/2/2015	Aramark	President's End of Semester Retreat	230	-	-	-	-	230			E11000-74551
	5/11/2015	6/2/2015	Aramark	President's End of Semester Retreat	416	-	-	-	-	416			E11000-74552
			<b>Subtotal</b>		<b>646</b>	-	-	-	-	<b>646</b>	<b>41</b>	<b>\$ 15.77</b>	
84	5/12/2015	6/9/2015	Junior Achievement Tri-Cities TN/VA	Junior Achievement Tri-Cities TN/VA 2015 Hall of Fame	-	800	-	-	-	800			F-95300-74490
	5/12/2015	6/9/2015	Junior Achievement Tri-Cities TN/VA	Junior Achievement Tri-Cities TN/VA 2015 Hall of Fame	-	-	800	-	-	800			F-223000-74490
			<b>Subtotal</b>		-	<b>800</b>	-	<b>800</b>	-	<b>1,600</b>	<b>8</b>	<b>\$ 200.00</b>	
85	5/15/2015	6/29/2015	ARAMARK Services Inc. Inc.	Creek Side Elementary students luncheon	-	196	-	-	-	196	40	\$ 4.91	F-95300-74551
86	5/19/2015	6/9/2015	Brian E. Noland	Meeting to discuss University business	34	-	-	-	-	34	2	\$ 17.05	E14020-74552
87	5/20/2015	6/9/2015	Brian E. Noland	MSHA/Wellmont merger discussion	-	264	-	-	-	264	4	\$ 65.92	F-95300-74552
88	5/22/2015	6/9/2015	Brian E. Noland	Meeting with University Athletics	31	-	-	-	-	31	2	\$ 15.59	E11000-74552
89	5/28/2015	6/9/2015	Brian E. Noland	Meeting with University Athletics	62	-	-	-	-	62	2	\$ 30.79	E11000-74552
90	6/1/2015	6/9/2015	Brian E. Noland	Meeting with University Admissions	48	-	-	-	-	48	3	\$ 15.94	E11000-74552
91	5/27/2015	6/9/2015	Tisha C. Harrison	TN Valley Corridor Summit	-	25	-	-	-	25			F-95300-74982
	5/27/2015	6/10/2015	Tennessee Florist Supply Inc.	TN Valley Corridor Summit	-	232	-	-	-	232			F-95300-74599
	5/27/2015	5/27/2015	One Stop Wines and Liquors	TN Valley Corridor Summit	-	364	-	-	-	364			F-95300-74983
			<b>Subtotal</b>		-	<b>621</b>	-	-	-	<b>621</b>	<b>105</b>	<b>\$ 5.91</b>	

East Tennessee State University  
 Schedule B - Business Meals & Hospitality Expenses for the President  
 For the Period July 1, 2014 to June 30, 2015

Count	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								
92	6/5/2015 - 6/7/2015	6/10/2015	Friends of Olde Downtowne	Blue Plum Festival sponsorship	-	5,000	-	-	-	5,000	N/A	N/A	F-95300-74440			
93	6/22/2015	6/11/2015	Kingsport Area Chamber of Commerce Inc.	Chamber of Commerce BBQ	30	-	-	-	-	30	2	\$ 15.00	E11000-74552			
94	6/29/2015	6/26/2015	Mountain States Foundation	Niswonger Children's Hospital Golf Classic sponsor	-	500	-	-	-	500			F-95300-74490			
	6/29/2015	6/26/2015	Mountain States Foundation	Niswonger Children's Hospital Golf Classic sponsor	-	-	-	500	-	500			F-223000-74983			
	<b>Subtotal</b>				-	<b>500</b>	-	<b>500</b>	-	<b>1,000</b>	<b>N/A</b>	<b>N/A</b>				
95	Various	9/11/2014	ARAMARK Services Inc. Inc.	Bottled water for President's Office visitors	-	28	-	-	-	28	N/A	N/A	F-95300-74551			
96	Various	9/29/2014	Chocolate Elegance LLC	ETSU function favors	-	151	-	-	-	151	N/A	N/A	F-95300-74552			
97	Various	8/26/2014	One Stop Wines and Liquors	Restock of supplies at Shelbridge	-	496	-	-	-	496	N/A	N/A	F-95300-74983			
98	Various	9/5/2014	One Stop Wines and Liquors	Restock of supplies at Shelbridge	-	151	-	-	-	151	N/A	N/A	F-95300-74983			
99	Various	10/6/2014	Chocolate Elegance LLC	ETSU function favors	-	65	-	-	-	65	N/A	N/A	F-95300-74552			
100	Various	10/14/2014	Physical Plant Work Order	Name tags for Mrs. Noland & son for events	-	51	-	-	-	51	N/A	N/A	F-95300-75315			
101	Various	11/17/2014	Staples Advantage	Coat check tickets for events	-	72	-	-	-	72	N/A	N/A	F-95300-74599			
102	Various	5/31/2015	One Stop Wines and Liquors	Restock of supplies at Shelbridge	-	232	-	-	-	232	N/A	N/A	F-95300-74983			
103	Various	4/21/2015	Chocolate Elegance LLC	ETSU function favors	-	17	-	-	-	17	N/A	N/A	F-95300-74552			
104	Various	6/11/2015	Chocolate Elegance LLC	ETSU function favors	-	215	-	-	-	215	N/A	N/A	F-95300-74552			
105	Various	6/26/2015	Chocolate Elegance LLC	ETSU function favors	-	628	-	-	-	628	N/A	N/A	F-95300-74552			
106	Various	8/15/2014	Blenko Glass	Etched glass vases/items, gifts for various events.	-	688	-	-	-	688			F-95300-74570			
	Various	9/15/2014	A Touch of Glass	Sand etching, glass items purchased at Blenko Glass	-	277	-	-	-	277			F-95300-74982			
	<b>Subtotal</b>				-	<b>965</b>	-	-	-	<b>965</b>	<b>N/A</b>	<b>N/A</b>				
<b>Total Business Meals and Hospitality Expenses for the President</b>					<b>\$</b>	<b>22,500</b>	<b>\$</b>	<b>32,306</b>	<b>\$</b>	<b>3,939</b>	<b>\$</b>	<b>1,300</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>60,045</b>

**East Tennessee State University**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

Count	Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation			
1	10/17/2014	Apple Computer Inc.	iPad Purchase	\$ 1,028	\$ -	\$ -	\$ -	\$ -	\$ 1,028	E-11000-74595
2	10/14/2014	Physical Plant	2 ETSU Name Tags	28	-	-	-	-	28	E-11000-75315
3	12/5/2014	Indian Creek Nursery	Christmas greenery for Shelbridge	-	252	-	-	-	252	F-95300-74599
4	1/23/2015	Sabre Printers	500 Business Cards	32	-	-	-	-	32	E-11000-74140
5	6/18/2015	Apple Computer Inc.	iPad Purchase	8	-	-	-	-	8	E-11000-74595
6	6/29/2015	UPS	1000 Business Cards	30	-	-	-	-	30	E-11000-74140
<b>Total Other Operating Expenses for the President</b>				<b>\$ 1,126</b>	<b>\$ 252</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,378</b>	

**Middle Tennessee State University**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 397,314	\$ -	\$ -	\$ -	\$ -	\$ 397,314
Travel	A	9,275	2,775	2,279	-	1,205	15,533
Business Meals and Hospitality	B	15,436	10,552	716	-	34,052	60,755
Other Expenses	C	20,045	11,104	6,364	69	-	37,582
Discretionary Allowance		5,000	-	-	-	-	5,000
Other Allowances		1,800	-	-	-	-	1,800
		<u>448,869</u>	<u>24,431</u>	<u>9,359</u>	<u>69</u>	<u>35,257</u>	<u>517,985</u>
<b>President's Office:</b>							
Salary and Benefits (3 FTE)		241,788	-	-	-	-	241,788
Travel		413	233	-	-	-	646
Business Meals and Hospitality		173	893	-	-	-	1,067
Other Expenses		58,228	7,651	-	-	-	65,879
		<u>300,603</u>	<u>8,777</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>309,380</u>
<b>Total Expenses</b>		<u><b>\$ 749,472</b></u>	<u><b>\$ 33,208</b></u>	<u><b>\$ 9,359</b></u>	<u><b>\$ 69</b></u>	<u><b>\$ 35,257</b></u>	<u><b>\$ 827,365</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances of \$1,800 for a cell phone.

**Housing** - The President is provided the use of a residence. Maintenance costs for the residence are recorded in various Indexes and totaled \$26,703 for the period.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2010 was \$28,080. Maintenance costs for the vehicle are recorded in Index 260100 - 75310 and totaled \$2,061 for the period.

**Athletic Tickets** - The President is provided tickets to university athletic events. The face value of the tickets is recorded in Indexes 260100 and 265740 - 74510 and 92377-77130. Athletic tickets totaled \$12,585 for the period.

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

*Report Objective: In accordance with TCA 49-14-104, this is a report of expenses made by, at the direction of, or for the benefit of the president for the period and includes expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees, licenses and royalty funds, and other such funds that would not be included in the operating budget for the president's office for the period indicated. 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**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 397,314	\$ -	\$ -	\$ -	\$ -	\$ 397,314
Travel	A	9,275	2,775	2,279	-	1,205	15,533
Business Meals and Hospitality	B	15,436	10,552	716	-	34,052	60,755
Other Expenses	C	20,045	11,104	6,364	69	-	37,582
Discretionary Allowance		5,000	-	-	-	-	5,000
Other Allowances		1,800	-	-	-	-	1,800
		<u>448,869</u>	<u>24,431</u>	<u>9,359</u>	<u>69</u>	<u>35,257</u>	<u>517,985</u>
<b>President's Office:</b>							
Salary and Benefits (3 FTE)		241,788	-	-	-	-	241,788
Travel		413	233	-	-	-	646
Business Meals and Hospitality		173	893	-	-	-	1,067
Other Expenses		58,228	7,651	-	-	-	65,879
		<u>300,603</u>	<u>8,777</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>309,380</u>
<b>Total Expenses</b>		<u><b>\$ 749,472</b></u>	<u><b>\$ 33,208</b></u>	<u><b>\$ 9,359</b></u>	<u><b>\$ 69</b></u>	<u><b>\$ 35,257</b></u>	<u><b>\$ 827,365</b></u>

**Additional Disclosures:**

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

*Report Objective: In accordance with TCA 49-14-104, this is a report of expenses made by, at the direction of, or for the benefit of the president for the period and includes expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees, licenses and royalty funds, and other such funds that would not be included in the operating budget for the president's office for the period indicated. 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, 2014 to June 30, 2015**

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			
7/5/14	7/31/14	n/a	China	Partnership Cultivation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Unknown(1)	\$ -	(1)
9/5/14	9/6/14	10/20/14	Minnesota	MT vs Minn. Football game			187						187	187	Hotel Comp
9/22/14	9/23/14	9/30/14	Knoxville, TN	Student Recruiting	40	184	84	-	214	95	-	-	-	308	260100 - 73115, 74570 & 73210
10/21/14	10/29/14	11/5/14	Havana, Cuba	TnCIS Program participant; discuss joint programs; reimbursed Pellissippi State Dr. McPhee's program cost	336	157	424	2,957	3,728	145	-	-	-	3,873	260100 - 73255 92377 - 77325 92377 - 77335
11/13/14	11/13/14	3/23/15	Fort Campbell	Visit Fort Campbell, discuss partnership to assist veterans and families interested in MTSU: Sidney A. McPhee, Andrew Oppmann, Hilary Miller, Joel Miller, Tony Johnston, Mike Boyle, Heather Conrad, Steve Estes	519	-	-	-	519	-	-	-	-	519	260100 - 74570 260100 - 75312
11/14/14	11/15/14	12/18/14	Miami, FL	MT vs FIU Football game (with Mrs. McPhee)	-	199	-	-	-	-	-	-	199	199	Hotel Comp
11/28/14	11/29/14	2/5/15	Destin, FL	Men's Basketball Tournament	-	389	-	-	-	-	389	-	-	389	251550 - 73410
12/1/14	12/2/14	12/5/14	Memphis & Jackson, TN	Meeting with President to discuss collaboration relative to TN Promise	223	128	69	-	416	3	-	-	-	419	260100 - 73115 92377 - 73115
1/12/15	1/13/15	1/26/15	Dallas, TX	Meeting with C-USA officials, attend Football National Championship game, and host donors	-	340	107	-	447	-	-	-	-	447	260100 - 73215
2/7/15	2/10/15	2/20/15	Los Angeles, CA	Attend Grammys, alumni event, and meet with donors and potential donors	595	-	107	400	702	400	-	-	-	1,102	260100 - 73215 92377 - 77520
2/13/15	2/13/15	3/23/15	Leesburg, FL	Visit to Montverde Academy - MTSU plane used	2,775	-	-	-	2,775	-	-	-	-	2,775	260100 - 75312
3/16/15	3/19/15	n/a	Lima, Peru	Reaffirmation of University of South Florida site (2)	-	818	-	-	-	-	-	-	818	818	(2)
3/19/15	3/22/15	4/7/15	Cuzco, Peru	Partnership Cultivation	371	952	178	630	-	2,131	-	-	-	2,131	92377 - 73255
6/1/15	6/27/15	n/a	China	Partnership Cultivation	-	-	-	-	-	-	-	-	Unknown (1)	-	(1)
6/20/15	6/25/15		Hawaii	Confucius Institute Joint Conference	1,499	-	391	-	-	-	1,890	-	-	1,890	213170 - 73255
n/a	n/a	5/20/15	Houston, TX	Registration for SACS COC Annual Meeting to be held in December 2015	-	-	-	475	475	-	-	-	-	475	260100 - 74570
<b>Total Travel Expenses for the President</b>					<b>\$ 6,359</b>	<b>\$ 3,355</b>	<b>\$ 1,358</b>	<b>\$ 4,462</b>	<b>\$ 9,275</b>	<b>\$ 2,775</b>	<b>\$ 2,279</b>	<b>\$ -</b>	<b>\$ 1,205</b>	<b>\$ 15,533</b>	

(1) Travel expenses were paid by the institutions visited in China.

(2) Additional travel expenses were paid by SACS.



**Middle Tennessee State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

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					
8/9/14	8/9/14	Aramark	Summer Commencement Breakfast	\$ -	\$ -	\$ -	\$ -	\$ 911	\$ 911	57	\$ 15.99	Vendor In-Kind
8/19/14	8/29/14	Sidney A. McPhee	Dinner, incoming students & parents	-	160	-	-	-	160	15	\$ 10.65	92377 - 77325
8/23/14	8/23/14	Aramark	Convocation reception	-	-	-	-	994	994			Vendor In-Kind
8/23/14	9/30/14	MTSU Production Services	Reception technician	60	-	-	-	-	60			265740 - 75310
8/23/14	9/15/14	Event Coordination Dept.	Gifts for Convocation speaker	-	88	-	-	-	88			92377 - 77335
<b>Total Convocation (Opening Night Reception)</b>									<b>1,142</b>	<b>60</b>	<b>\$ 19.03</b>	
8/30/14	8/30/14	Aramark	Food for President's Sky Suite	-	-	-	-	1,257	1,257			Vendor In-Kind
8/30/14	8/28/14	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
8/30/14	9/24/14	Kroger (charged 8/28/14)	Supplies for Sky Suite	-	133	-	-	-	133			92377 - 77335
<b>Total Football MT vs Savannah State</b>									<b>1,540</b>	<b>60</b>	<b>\$ 25.66</b>	
9/8/14	9/8/14	Aramark	New teachers reception	-	-	-	-	461	461	35	\$ 13.17	Vendor In-Kind
9/13/14	9/14/14	Aramark	Food for President's Sky Suite	-	-	-	-	1,257	1,257			Vendor In-Kind
9/13/14	9/11/14	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
9/13/14	9/24/14	Kroger (charged 9/11/14)	Supplies for President's Sky Suite	-	54	-	-	-	54			92377 - 77335
<b>Total Football MT vs Western Kentucky</b>									<b>1,461</b>	<b>60</b>	<b>\$ 24.36</b>	
9/17/14	9/17/14	Aramark	Dames Club Reception	-	-	-	-	505	505			Vendor In-Kind
9/17/14	9/19/14	MTSU Parking Services	Shuttle Driver	40	-	-	-	-	40			265740 - 75310
9/17/14	10/31/14	MTSU Motor Pool	Shuttle for guests	3	-	-	-	-	3			265740 - 73310
<b>Total Dames Club Reception</b>									<b>548</b>	<b>50</b>	<b>\$ 10.97</b>	
9/29/14	10/28/14	Mary D. Tune	Facility rental for retreat	300	-	-	-	-	300			260100 - 74630
9/29/14	10/8/14	As You Like It Catering	Food for retreat	750	-	-	-	-	750			260100 - 74980
<b>Total President's Cabinet Retreat</b>									<b>1,050</b>	<b>25</b>	<b>\$ 42.00</b>	
10/4/14	10/4/14	Aramark	Food for President's Sky Suite	-	-	-	-	1,257	1,257			Vendor In-Kind
10/4/14	10/2/14	Julie O'Donnell	Hospitality Assistant for Sky Suite	-	150	-	-	-	150			92377 - 77345
10/4/14	10/22/14	Kroger (charged 10/4/14)	Supplies for Sky Suite	-	17	-	-	-	17			92377 - 77335
<b>Total Football MT vs Southern Mississippi</b>									<b>1,424</b>	<b>60</b>	<b>\$ 23.74</b>	
10/6/14	10/6/14	Aramark	Pizza for "Town Hall" with students	-	-	-	-	614	614			Vendor In-Kind
10/7/14	10/7/14	Aramark	Pizza for "Town Hall" with students	-	-	-	-	614	614			Vendor In-Kind
10/6-7/14	11/24/14	MTSU Student Union	Ballroom set up/tear down	330	-	-	-	-	330			265740 - 75310
10/6-7/14	11/30/14	MTSU Facilities Services	Services for "Pizza with President"	132	-	-	-	-	132			265740 - 74315
<b>Total "Town Hall" Meeting with Students Events held on 10/6/14 and 10/7/14</b>									<b>1,691</b>	<b>500</b>	<b>\$ 3.38</b>	
10/14/15	10/14/14	Aramark	Donor reception Science Building	-	-	-	-	574	574	112	\$ 5.13	Vendor In-Kind
10/14/14	11/4/14	Stewart's Special Events	Chairs, tables, and table cloths	1,108	-	-	-	-	1,108			265740 - 74630
10/14/14	10/31/14	MTSU Parking Services	Parking spaces for dinner	570	-	-	-	-	570			265740 - 75310

**Middle Tennessee State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

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					
10/14/14	10/14/15	Aramark	Donor dinner	-	-	-	-	3,954	3,954			Vendor In-Kind
<b>Total Donor Dinner for Science Building on 10/14/2014</b>									<b>5,632</b>	<b>120</b>	<b>\$ 46.93</b>	
10/15/14	11/30/14	MTSU Facilities Services	Services for Grand Opening events	2,978	-	-	-	-	2,978			265740 - 74315
10/15/14	12/22/14	MTSU Production Services	Production set-up for events	2,650	-	-	-	-	2,650			265740 - 75310
10/15/14	11/13/14	Hobby Lobby	Items for Grand Opening	13	-	-	-	-	13			265740 - 74570
10/15/14	11/13/14	Walmart	Items for Grand Opening	16	-	-	-	-	16			265740 - 74570
10/15/14	11/13/14	Phillips Bookstore	Items for Grand Opening	96	-	-	-	-	96			265740 - 74570
10/15/14	11/13/14	Rion Flower Shop	Flowers for Grand Opening	276	-	-	-	-	276			265740 - 74570
10/15/14	11/13/14	Engraving Awards & Gifts	Gifts for ribbon cutting ceremony	4,808	-	-	-	-	4,808			265740 - 74570
10/15/14	10/31/14	MTSU Parking Services	Shuttle Services	520	-	-	-	-	520			265740 - 75310
10/15/14	10/31/14	MTSU Parking Services	Parking spaces for ribbon cutting	370	-	-	-	-	370			265740 - 75310
<b>Total Science Building Grand Opening Events on 10/15/2014</b>									<b>11,727</b>	<b>300</b>	<b>\$ 39.09</b>	
10/18/14	10/18/14	Aramark	Food for President's Sky Suite	-	-	-	-	1,257	1,257			Vendor In-Kind
10/18/14	10/15/14	Julie O'Donnell	Hospitality Assistant for Sky Suite	-	150	-	-	-	150			92377 - 77345
10/18/14	10/31/14	Kroger (charged 10/17/14)	Supplies for Sky Suite	-	37	-	-	-	37			92377 - 77335
<b>Total Football MT vs UAB</b>									<b>1,444</b>	<b>60</b>	<b>\$ 24.07</b>	
11/1/14	11/1/14	Aramark	Food for President's Sky Suite	-	-	-	-	1,257	1,257			Vendor In-Kind
11/1/14	10/30/14	Julie O'Donnell	Hospitality Assistant for Sky Suite	-	150	-	-	-	150			92377 - 77345
11/1/14	11/10/14	Kroger (charged 10/30/14)	Supplies for Sky Suite	-	49	-	-	-	49			92377 - 77335
<b>Total Football MT vs BYU</b>									<b>1,456</b>	<b>60</b>	<b>\$ 24.27</b>	
11/7/14	11/7/14	Pepsi	Pepsi products, President's Office	-	-	-	-	72	72	n/a	n/a	Vendor In-Kind
11/11/14	11/11/14	Aramark	Greek Student Fight Song Winners	-	-	-	-	56	56	30	\$ 1.87	Vendor In-Kind
11/22/14	11/1/14	Aramark	Food for President's Sky Suite	-	-	-	-	1,257	1,257			Vendor In-Kind
11/22/14	11/20/14	Julie O'Donnell	Hospitality Assistant for Sky Suite	-	150	-	-	-	150			92377 - 77345
11/22/14	12/22/14	Kroger (charged 11/20/14)	Supplies for Sky Suite	-	4	-	-	-	4			92377 - 77335
<b>Total Football MT vs Florida Atlantic</b>									<b>1,411</b>	<b>60</b>	<b>\$ 23.52</b>	
11/30/14	12/10/14	Stones River Country Club	Food Minimum I-P	-	42	-	-	-	42	n/a	n/a	92377 - 74480
12/8/14	12/8/14	Aramark	Legislative Breakfast	-	-	-	-	175	175	22	\$ 7.95	Vendor In-Kind
12/9/14	12/9/14	Aramark	Food for the open house	-	-	-	-	2,250	2,250			Vendor In-Kind
12/9/14	1/30/15	MTSU Motor Pool	Shuttle bus	18	-	-	-	-	18			260100 - 73310
12/9/14	12/31/14	MTSU Parking Services	Driver for shuttle bus	75	-	-	-	-	75			260100 - 75310
12/9/14	11/26/14	MTSU Facilities Services	Install chairlift for Open Houses	-	-	263	-	-	263			271100
<b>Total Faculty/Staff Holiday Open House</b>									<b>2,607</b>	<b>300</b>	<b>\$ 8.69</b>	
12/10/14	12/10/14	Aramark	Food for Community Open House	-	-	-	-	2,850	2,850			Vendor In-Kind
12/10/14	12/10/14	Julie O'Donnell	Hospitality Assistant	-	150	-	-	-	150			92377 - 77345
12/10/14	12/31/14	MTSU Parking Services	Driver for shuttle bus	85	-	-	-	-	85			260100 - 75310

**Middle Tennessee State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

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					
12/10/14	12/23/14	Kroger (charged 12/10/14)	Supplies for Open House	-	33	-	-	-	33			92377 - 77335
<b>Total Holiday Community Open House</b>									<b>3,118</b>	<b>300</b>	<b>\$ 10.39</b>	
1/7/15	1/7/15	Pepsi	Pepsi products, President's Office	-	-	-	-	45	45	n/a	n/a	Vendor In-Kind
2/6/15	1/20/15	City Schools Foundation	2015 Excellence in Education Celebration at Stones River C.C.	-	2,500	-	-	-	2,500	8	\$ 312.50	92377 - 77520
2/6/15	2/6/15	Aramark	Excellence in Education Reception	-	-	-	-	1,799	1,799			Vendor In-Kind
2/6/15	2/26/15	MTSU Parking Services	Shuttle driver for reception	55	-	-	-	-	55			265740 - 75310
<b>Total Excellence in Education reception at President's Home</b>									<b>1,854</b>	<b>150</b>	<b>\$ 12.36</b>	
2/7/15	3/2/15	Andrew Oppmann	Grammy Tickets for Donor Prospects	-	1,150	-	-	-	1,150	2	\$ 575.00	92377 - 77130
2/7/15	2/26/15	Andrew Oppmann	Dr. McPhee and Mass Comm hosted Alumni Dinner for Grammy Awards	-	1,941	-	-	-	1,941	27	\$ 71.88	92377 - 77135
2/15/15	2/15/15	Aramark	Reception Honor H.S. Students	-	-	-	-	1,022	1,022			Vendor In-Kind
2/15/15	2/26/15	MTSU Parking Services	Shuttle driver for reception	55	-	-	-	-	55			265740 - 75310
2/15/15	3/31/15	MTSU Motor Pool	Shuttle for reception	5	-	-	-	-	5			265740 - 73310
2/15/15	2/4/15	MTSU Facilities Services	Chair lift installed for event	-	-	105	-	-	105			27110
<b>Total Reception for Honor High School Students</b>									<b>1,187</b>	<b>150</b>	<b>\$ 7.91</b>	
2/21/15	10/30/14	American Heart Association	Table at 2015 Rutherford Heart Ball	-	2,500	-	-	-	2,500			92377 - 77130
2/21/15	3/17/15	Stones River Country Club	Heart Ball expense	-	60	-	-	-	60			92377 - 74480
<b>Total 2015 Rutherford Heart Ball</b>									<b>2,560</b>	<b>10</b>	<b>\$ 256.01</b>	
2/28/15	2/28/15	Stones River Country Club	Food Minimum I-P	-	132	-	-	-	132	n/a	n/a	92377 - 74480
3/15/15	3/18/15	Sidney A. McPhee	Dinner with Donors	-	192	-	-	-	192	4	\$ 47.98	92377 - 77325
3/24/15	3/24/15	Aramark	Breakfast for Chinese Delegation	-	-	-	-	224	224	14	\$ 15.99	Vendor In-Kind
3/24/15	3/24/15	Aramark	Lunch for Chinese Delegation	-	-	-	-	433	433	19	\$ 22.79	Vendor In-Kind
4/2/15	5/12/15	Stones River Country Club	Exchange Club Celebrity Waiter	-	8	-	-	-	8	1	\$ 8.00	92377 - 74480
4/13/15	4/13/15	Aramark	Food	-	-	-	-	2,150	2,150			Vendor In-Kind
4/13/15	5/31/15	MTSU Motor Pool	Shuttle	6	-	-	-	-	6			265740 - 73310
4/13/15	4/30/15	MTSU Parking Services	Shuttle driver	60	-	-	-	-	60			265740 - 75310
4/13/15	4/16/15	Julie O'Donnell	Hospitality Assistance	-	150	-	-	-	150			92377 - 77155
4/13/15	4/13/15	Hobby Lobby	Fabric for buffet table	-	38	-	-	-	38			92377 - 77335
4/13/15	5/4/15	Kroger (charged 4/13/15)	Supplies for reception	-	64	-	-	-	64			92377 - 77335
4/13/15	4/13/15	MTSU Facilities Services	Chair lift installed for event	-	-	207	-	-	207			271100
<b>Total Centennial Campaign Reception</b>									<b>2,675</b>	<b>100</b>	<b>\$ 26.75</b>	
5/5/15	5/5/15	Aramark	Reception for Bahamian Delegation	-	-	-	-	203	203	12	\$ 16.95	Vendor In-Kind
5/6/15	5/6/15	Aramark	Reception honoring Faculty Senate	-	-	-	-	1,356	1,356	80	\$ 16.95	Vendor In-Kind

Middle Tennessee State University  
Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited  
For the Period July 1, 2014 to June 30, 2015

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					
5/8/15	5/8/15	Aramark	Food for reception	-	-	-	-	1,695	1,695			Vendor In-Kind
5/8/15	5/31/15	MTSU Motor Pool	Shuttle	7	-	-	-	-	7			265740 - 73310
5/8/15	5/31/15	MTSU Parking Services	Driver for the shuttle	50	-	-	-	-	50			265740 - 75310
5/8/15	5/8/15	Julie O'Donnell	Hospitality Assistance	-	150	-	-	-	150			92377 - 77345
5/8/15	5/8/15	MTSU Facilities Services	Chair lift installed for 5/6 & 5/8 event	-	-	141	-	-	141			271100
<b>Total THEC Chair Reception</b>									<b>2,042</b>	<b>100</b>	<b>\$ 20.42</b>	
5/9/15	5/9/15	Aramark	Commencement Luncheon	-	-	-	-	3,508	3,508	100	\$ 35.08	Vendor In-Kind
6/3/15	6/3/15	Pepsi	Pepsi products, President's Office	-	-	-	-	44	44	n/a	n/a	Vendor In-Kind
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 15,436</b>	<b>\$ 10,552</b>	<b>\$ 716</b>	<b>\$ -</b>	<b>\$ 34,052</b>	<b>\$ 60,755</b>			

**Middle Tennessee State University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
<b>Athletic Tickets</b>								
9/8/14	Athletic Ticket Office	Football Season Tickets 6 @ \$75 each	\$ 450	\$ -	\$ -	\$ -	\$ 450	265740 - 74510
9/8/14	Athletic Ticket Office	Football Season Tickets (guests) 44 @ \$115 each	5,060	-	-	-	5,060	265740 - 74510
9/8/14	Athletic Ticket Office	Football Season Tickets (guests) 6 @ \$365 each	2,190	-	-	-	2,190	265740 - 74510
10/29/14	Athletic Ticket Office	Guest Football Tickets 6 @ \$70 each	420	-	-	-	420	265740 - 74510
10/29/14	Athletic Ticket Office	Guest Football Tickets 4 @ \$15 each	60	-	-	-	60	265740 - 74510
12/17/14	Athletic Ticket Office	Men's Basketball Season Tickets 6 @ \$75 ea.	450	-	-	-	450	265740 - 74510
12/17/14	Athletic Ticket Office	Women's Basketball Season Tickets 6 @ \$55 ea.	330	-	-	-	330	265740 - 74510
2/23/15	Athletic Ticket Office	Men's Basketball game 1/24/15 20 @ \$6	120	-	-	-	120	265740 - 74510
3/17/15	Conference USA	Football Playoff Championship 6 @ \$450	-	2,715	-	-	2,715	92377 - 77130
3/31/15	Athletic Ticket Office	Men's Basketball CIT Tickets 5 @ \$10	50	-	-	-	50	260100 - 74510
3/31/15	Athletic Ticket Office	Women's Basketball WNIT Tickets 50 @ \$10	500	-	-	-	500	260100 - 74510
4/14/15	Athletic Ticket Office	Baseball Season Tickets 1 @ \$40 each	40	-	-	-	40	265740 - 74510
4/14/15	Athletic Ticket Office	Baseball Chairback Seats 4 @ \$50 each	200	-	-	-	200	265740 - 74510
<b>Subtotal</b>			<b>9,870</b>	<b>2,715</b>	<b>-</b>	<b>-</b>	<b>12,585</b>	
<b>Home Expenses</b>								
7/15/14	MTSU Facilities Services	Folding chairs for President's Home	-	-	836	-	836	271100
10/8/14	MTSU Facilities Services	Furniture for President's Home	-	-	4,510	-	4,510	770119
10/28/14	Hobby Lobby	Christmas decorations for the President's Home	-	108	-	-	108	92377 - 77335
11/5/14	MTSU Facilities Services	Hang and take down of Christmas lights at President's Home	-	-	154	-	154	271100
11/11/14	Walmart	Christmas lights for President's House	-	330	-	-	330	92377 - 77335
12/2/14	MTSU Facilities Services	Purchase and care for poinsettias	-	-	673	-	673	276200
12/1/14	Hobby Lobby	Christmas decorations for the President's Home	-	4	-	-	4	92377 - 77335
12/2/14	Michaels Stores	Christmas decorations for the President's Home	-	32	-	-	32	92377 - 77335
12/3/14	Hobby Lobby	Christmas decorations for the President's Home	-	5	-	-	5	92377 - 77335
12/12/14	Hobby Lobby	Christmas décor for dining room table	-	75	-	-	75	92377 - 77335
3/30/15	MTSU Facilities Services	Bulb planters for front porch of President's Home	-	-	191	-	191	276200
<b>Subtotal</b>			<b>-</b>	<b>555</b>	<b>6,364</b>	<b>-</b>	<b>6,920</b>	

**Middle Tennessee State University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
<b>Membership Dues</b>								
7/28/14	Murfreesboro Noon Rotary Club	Quarterly dues	-	190	-	-	190	92377 - 74480
8/8/14	Stones River Country Club	July dues	-	448	-	-	448	92377 - 74480
9/16/14	Stones River Country Club	August dues	-	669	-	-	669	92377 - 74480
10/8/14	Stones River Country Club	June dues	-	326	-	-	326	92377 - 74480
10/8/14	Stones River Country Club	September dues	-	448	-	-	448	92377 - 74480
11/3/14	Murfreesboro Noon Rotary Club	Quarterly dues	-	215	-	-	215	92377 - 74480
11/6/14	Stones River Country Club	October dues	-	447	-	-	447	92377 - 74480
12/10/14	Stones River Country Club	November dues	-	471	-	-	471	92377 - 74480
1/9/15	Stones River Country Club	December dues	-	468	-	-	468	92377 - 74480
2/11/15	Stones River Country Club	January dues	-	562	-	-	562	92377 - 74480
3/17/15	Stones River Country Club	February dues	-	582	-	-	582	92377 - 74480
4/15/15	Stones River Country Club	March dues	-	587	-	-	587	92377 - 74480
5/12/15	Stones River Country Club	April dues	-	562	-	-	562	92377 - 74480
6/25/15	Murfreesboro Noon Rotary Club	Quarterly dues	-	215	-	-	215	92377 - 74480
6/25/15	Murfreesboro Noon Rotary Club	Quarterly dues	-	215	-	-	215	92377 - 74480
6/30/15	Stones River Country Club	May dues	-	468	-	-	468	92377 - 74480
7/10/15	Stones River Country Club	June dues	-	468	-	-	468	92377 - 74480
<b>Subtotal</b>			-	7,341	-	-	7,341	
<b>Office Expenses (1)</b>								
12/15/14	2 Danes	Forfeited deposit on executive office chair	800	-	-	-	800	260100 - 74570
2/28/15	JCPenney	Floor lamp for front office	179	-	-	-	179	260100 - 74570
3/19/15	Bed Bath and Beyond	Insulated beverage tubs for Sky Suite	-	126	-	-	126	92377 - 77335
6/9/15	Mikey's Motors	Golf cart for the President's Office	9,196	-	-	-	9,196	265740 - 78120
<b>Subtotal</b>			10,175	126	-	-	10,301	
<b>Other Expenses:</b>								
8/10/14	Sidney and Mrs. McPhee	China trip expenses of copies, giveaways, shipping	-	-	-	69	69	91322 - 77335
7/2/15	Sidney A. McPhee	Reimbursement for Visa application to China	-	367	-	-	367	92377 - 77340
<b>Subtotal</b>			-	367	-	69	436	
<b>Total Other Operating Expenses for the President</b>			<b>\$ 20,045</b>	<b>\$ 11,104</b>	<b>\$ 6,364</b>	<b>\$ 69</b>	<b>\$ 37,582</b>	

(1) The President's Office was relocated and renovated as part of the Cope Administration Building renovation.

**Tennessee State University**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 368,363	\$ -	\$ -	\$ -	\$ -	\$ 368,363
Travel	A	2,276	-	-	-	-	2,276
Business Meals and Hospitality	B	17,173	17,555	1,319	-	27,388	63,436
Other Expenses	C	20,943	12,817	60	-	-	33,819
Discretionary Allowance		5,000	-	-	-	-	5,000
Housing Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
		<u>413,755</u>	<u>30,372</u>	<u>1,379</u>	<u>-</u>	<u>27,388</u>	<u>472,894</u>
<b>President's Office:</b>							
Salary and Benefits (3 FTE)		123,367	-	87,462	-	-	210,830
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		44,052	-	-	-	-	44,052
		<u>167,419</u>	<u>-</u>	<u>87,462</u>	<u>-</u>	<u>-</u>	<u>254,882</u>
<b>Total Expenses</b>		<u>\$ 581,175</u>	<u>\$ 30,372</u>	<u>\$ 88,841</u>	<u>\$ -</u>	<u>\$ 27,388</u>	<u>\$ 727,776</u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances of \$\_\_\_\_\_ for \_\_\_\_\_.

**Housing** - The President is provided the use of a residence. Maintenance costs for the residence are recorded in Org Code 23245 and totaled \$ 32,449 for the period.

**Vehicle** - The President has declined the use of a vehicle. The purchase cost of the vehicle in Fiscal Year \_\_\_\_\_ was \_\_\_\_\_. Maintenance costs for the vehicle are recorded in Org Code \_\_\_\_\_ and totaled \_\_\_\_\_ for the period.

**Athletic Tickets** - The President is provided tickets to university athletic events. The face value of the tickets is recorded in Org Codes 11757, 11759, 11765, 11767 and totaled \$ 36,125 for the period.

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

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

Tennessee State University  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2014 to June 30, 2015

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
3/19/14	3/20/14	10/3/14	Springdale, Arkansas	Meeting with Tyson Foods	\$ 210	\$ 95	\$ -	\$ -	\$ 305	\$ -	\$ -	\$ -	305	11000-73200
9/4/14	9/7/14	10/31/14	Montgomery, AL	HBCU Academic Panel Discussion / Inauguration	-	271	-	-	271	-	-	-	271	11000-73200
12/5/14	12/9/14	11/14/14	Atlanta, GA	Registration for SACS Annual Meeting	-	-	-	500	500	-	-	-	500	11000-73100
9/21/14	9/22/14	5/29/15	Washington, DC	National HBCU Week Conference	548	239	-	39	826	-	-	-	826	11000-73200
6/24/15	6/27/15	6/11/15	APLU	Student Success Summit Registration Fee	-	-	-	375	375	-	-	-	375	11000-73200
<b>Total Travel Expenses for the President</b>					<b>\$ 758</b>	<b>\$ 605</b>	<b>\$ -</b>	<b>\$ 914</b>	<b>\$ 2,276</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,276</b>	



**Tennessee State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

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					
7/8/14	N/A	Aramark	President's Cabinet Meeting	\$ -	\$ -	\$ -	\$ -	\$ 85	85	12	7	N/A
7/29/14	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
8/5/14	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
8/9/14	8/7/14	Aramark Sports and Entertainment	Titans vs. Packers Football Game	-	616	-	-	-	616	12	51	91000-74983
8/9/14	8/31/14	In house charge	Manual Check Fee	-	100	-	-	-	100	N/A		91000-74983
8/12/14	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
8/16/14	N/A	Aramark	Snacks for Students Travel to Memphis	-	-	-	-	145	145	30	5	N/A
8/20/14	N/A	Aramark	Luncheon Meeting	-	-	-	-	185	185	4	46	N/A
8/25/14	N/A	Aramark	Luncheon Meeting	-	-	-	-	50	50	5	10	N/A
8/26/14	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
8/28/14	8/27/14	Aramark Sports and Entertainment	Titans vs. Vikings Football Game	-	456	-	-	-	456	12	38	91000-74983
8/28/14	8/31/14	In house charge	Manual Check Fee	-	100	-	-	-	100	N/A		91000-74983
8/30/14	8/27/14	Aramark Sports and Entertainment	John Merritt Classic Football Game (TSU vs. Edward Waters College)	5,407	-	-	-	-	5,407	122	44	11020-74983
9/9/14	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	96	96	12	8	N/A
9/12/14	9/9/14	Sheraton Memphis Downtown	Hospitality Room at Southern Heritage Classic	-	3,841	-	-	-	3,841	50	77	91000-74983
9/14/14	9/10/14	Aramark Sports and Entertainment	Titans vs. Cowboys Football Game	-	467	-	-	-	467	12	39	91000-74983
9/16/14	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
9/16/14	N/A	Aramark	Luncheon with Dr. Nebraska Mayes to discuss current issues at TSU.	-	-	-	-	77	77	3	26	N/A
9/18/14	N/A	Aramark	Administrative Council Meeting	-	-	-	-	858	858	60	14	N/A
9/20/14	N/A	Aramark	President's Press Box at Football Game	-	-	-	-	635	635	40	16	N/A
9/23/14	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
9/24/14	N/A	Aramark	Gala Committee Meeting	-	-	-	-	475	475	40	12	N/A
9/25/14	10/15/14	Aramark	Mr. and Miss TSU Reception	-	-	508	-	-	508	25	20	50290-74983
9/25/14	10/15/14	Aramark	Mr. and Miss TSU Reception	-	-	508	-	-	508	25	20	50295-74983
9/27/14	9/24/14	Aramark Sports and Entertainment	Homecoming Football Game (TSU vs. FAMU)	8,726	-	-	-	-	8,726	184	47	11020-74983
9/27/14	9/25/14	Aramark Sports and Entertainment	Homecoming Football Game (TSU vs. FAMU)	803	-	-	-	-	803	20	40	11020-74983

**Tennessee State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

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					
9/27/14	10/15/14	Aramark	Catering for President's Viewing Stand for Homecoming Parade on 9/27/14	-	-	304	-	-	304	25	12	50270-74983
9/30/14	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
10/5/14	10/2/14	Aramark Sports and Entertainment	Titans vs. Cleveland Football Game	-	500	-	-	-	500	12	42	91000-74983
10/7/14	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
10/7/14	N/A	Aramark	Meeting with Physics and Math Department	-	-	-	-	288	288	25	12	N/A
10/9/14	10/13/14	Northwest Family YMCA	Table Sponsor Tex Thomas Humanitarian Prayer Breakfast	-	1,000	-	-	-	1,000	??	N/A	91000-74983
10/11/14	N/A	Aramark	Refreshments at TSU Football Game	-	-	-	-	1,250	1,250	15	83	N/A
10/12/2014	10/8/14	Aramark Sports and Entertainment	Titans vs. Jacksonville Football Game	-	538	-	-	-	538	12	45	91000-74983
10/13/14	N/A	Aramark	Meeting with Biology Department	-	-	-	-	364	364	25	15	N/A
10/14/14	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
10/14/14	N/A	Aramark	TBR Meeting	-	-	-	-	494	494	25	20	N/A
10/14/14	N/A	Aramark	Staff Meeting- Audit	-	-	-	-	192	192	3	64	N/A
10/18/14	N/A	Aramark	Refreshments at TSU Football Game	-	-	-	-	175	175	10	18	N/A
10/23/14	N/A	Aramark	Al Sharpton Reception	-	-	-	-	2,153	2,153	100	22	N/A
10/23/14	N/A	Aramark	Town Hall Meeting with Students	-	-	-	-	45	45	200	0	N/A
10/26/2014	10/8/14	Aramark Sports and Entertainment	Titans vs. Houston Football Game	-	538	-	-	-	538	12	45	91000-74983
10/28/14	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
11/1/14	10/29/14	Aramark Sports and Entertainment	Football Game (TSU vs. ECU)	2,237	-	-	-	-	2,237	56	40	11020-74983
11/10/14	N/A	Aramark	President's Administrative Council	-	-	-	-	369	369	60	6	N/A
11/11/14	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
11/17/2014	10/8/14	Aramark Sports and Entertainment	Titans vs. Pittsburgh Football Game	-	538	-	-	-	538	12	45	91000-74983
11/17/14	N/A	Aramark	Student Leadership Luncheon	-	-	-	-	1,613	1,613	100	16	N/A
11/18/14	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
12/2/14	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A

**Tennessee State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

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					
12/2/14	N/A	Aramark	Cabinet and Deans' Luncheon	-	-	-	-	888	888	30	30	N/A
12/4/14	2/24/15	Aramark Corporation	University Holiday Celebration	-	4,750	-	-	-	4,750	600	8	91000-74983
12/7/2014	10/8/14	Aramark Sports and Entertainment	Titans vs. NY Giants Football Game	-	538	-	-	-	538	12	45	91000-74983
12/8/14	N/A	Aramark	Candidate Luncheon	-	-	-	-	167	167	8	21	N/A
12/8/14	N/A	Aramark	Candidate Luncheon	-	-	-	-	24	24	9	3	N/A
12/9/14	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
12/9/14	N/A	Aramark	Candidate Luncheon	-	-	-	-	103	103	8	13	N/A
12/9/14	N/A	Aramark	Candidate Breakfast	-	-	-	-	117	117	8	15	N/A
12/9/14	N/A	Aramark	Candidate Luncheon	-	-	-	-	29	29	2	14	N/A
12/9/14	N/A	Aramark	Candidate Meeting	-	-	-	-	33	33	10	3	N/A
12/9/14	N/A	Aramark	Holiday Celebration	-	-	-	-	1,589	1,589	50	32	N/A
12/14/2014	10/8/14	Aramark Sports and Entertainment	Titans vs. NY Jets Football Game	-	538	-	-	-	538	12	45	91000-74983
12/28/2014	10/8/14	Aramark Sports and Entertainment	Titans vs. Indianapolis Football Game	-	538	-	-	-	538	12	45	91000-74983
1/6/15	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
1/13/15	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
1/20/15	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
1/21/15	N/A	Aramark	Davidson County Legislative Luncheon	-	-	-	-	973	973	42	23	N/A
1/21/15	N/A	Aramark	Coffee and Beverage Supplies	-	-	-	-	1,431	1,431	1	1,431	N/A
1/27/15	N/A	Aramark	TBR Meeting	-	-	-	-	721	721	42	17	N/A
1/28/15	N/A	Aramark	TBR Meeting	-	-	-	-	312	312	10	31	N/A
2/3/15	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
2/10/15	N/A	Aramark	TSU Day on the Hill	-	-	-	-	2,888	2,888	375	8	N/A
2/12/15	N/A	Aramark	Media Wrap Up Meeting	-	-	-	-	443	443	40	11	N/A
2/24/15	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
3/3/15	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
3/10/15	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
3/16/15	N/A	Aramark	NCAA Women's Basketball Luncheon	-	-	-	-	468	468	35	13	N/A
3/17/15	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
3/22/15	N/A	Aramark	President's Reception	-	-	-	-	992	992	35	28	N/A
3/24/15	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
3/29/15	N/A	Aramark	Reception and DSL Luncheon	-	-	-	-	60	60	6	10	N/A
3/31/15	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
4/6/15	N/A	Aramark	Lunch for potential donors	-	-	-	-	38	38	4	9	N/A

**Tennessee State University**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

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					
4/13/15	4/13/15	WOLM	WOLM Banquet	-	1,000	-	-	-	1,000	10	100	91000-74983
4/20/15	N/A	Aramark	Reception for Tanya Watson and Institutional Advancement Team	-	-	-	-	782	782	50	16	N/A
4/21/15	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
4/27/15	N/A	Aramark	TLSAMP Advisory Board	-	-	-	-	662	662	30	22	N/A
4/28/15	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
4/30/15	N/A	Aramark	Meeting with Business and Finance	-	-	-	-	320	320	75	4	N/A
5/5/15	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	85	85	12	7	N/A
5/7/15	N/A	Aramark	Gala Committee Meeting/Breakfast	-	-	-	-	157	157	25	6	N/A
5/7/15	N/A	Aramark	Gala Committee Meeting	-	-	-	-	260	260	25	10	N/A
5/8/15	N/A	Aramark	Commencement Reception	-	-	-	-	380	380	75	5	N/A
5/13/15	N/A	Aramark	Client Engagement Luncheon	-	-	-	-	426	426	20	21	N/A
5/18/15	N/A	Aramark	Dean's and Department Chair Meeting	-	-	-	-	964	964	50	19	N/A
5/26/15	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	93	93	12	8	N/A
6/17/15	N/A	Aramark	NBIC/GEMI Meeting	-	-	-	-	130	130	10	13	N/A
6/30/15	N/A	Aramark	President's Cabinet Meeting	-	-	-	-	110	110	12	9	N/A
	11/13/14	Thurgood Marshall College Fund	Table Sponsor Annual Awards Gala	-	1,500	-	-	-	1,500	??	N/A	91000-74983
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 17,173</b>	<b>\$ 17,555</b>	<b>\$ 1,319</b>	<b>\$ -</b>	<b>\$ 27,388</b>	<b>\$ 63,436</b>			

**Tennessee State University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
8/5/14	Holmes Pest Control	Pest Control Services	\$ 1,090	\$ -	\$ -	\$ -	\$ 1,090	23245-74320
8/12/14	Joy's Flowers	Funeral Green Plant (Hefner)	-	93	-	-	93	91000-74980
8/13/14	Tyco Integrated Security	Service Calls for Alarm System	468	-	-	-	468	23245-74320
8/19/14	Thomas Jackson	Transport Dr. Glover to Canton, OH to NFL Football Hall of Fame	834	-	-	-	834	11000-73200
8/26/14	Wehby Plumbing and Heating C	Installed Gas Line to Fireplace	1,180	-	-	-	1,180	23245-74320
9/10/14	Holmes Pest Control	Pest Control Services	1,090	-	-	-	1,090	23245-74320
9/12/14	Joy's Flowers	Funeral Spray (Puckett)	-	118	-	-	118	91000-74980
9/19/14	Thomas Jackson	Transport Dr. Glover to Montgomery, AL for inauguration of Dr. Gwen Boyd and TSU vs Alabama State Football Game.	1,010	-	-	-	1,010	11000-73200
10/6/14	Aim Construction Company	Various Minor Projects at the President's Residence	2,687	-	-	-	2,687	23245-74390
10/13/14	Belmont University	Women in Higher Education Conference Registration Fee for Arlene Nicholas-Phillips	80	-	-	-	80	11000-73100
10/13/14	Direct TV	Direct TV Service (Final Invoice)	655	-	-	-	655	23245-74520
10/13/14	Joy's Flowers	Funeral Sprays	-	338	-	-	338	91000-74980
10/14/14	Arlene Nicholas-Phillips	Women In Higher Education Conference	37	-	-	-	37	11000-73100
10/14/14	Carter's Family Florists	Standing Spray	-	100	-	-	100	91000-74980
10/21/14	Tyco Integrated Security	Quarterly Billing for Security Service	297	-	-	-	297	23245-74320
10/22/14	Thomas Jackson	Accompanied Dr. Glover at the Southern Heritage Classic in Memphis, TN.	1,413	-	-	-	1,413	11000-73100
10/29/14	Campus Post Office	Postal Charges for President's Reception on 09/24/14	-	-	40	-	40	50290-74230
10/30/14	University Copy Center	Invitations for President's Reception for Mr. & Miss TSU	-	-	19	-	19	52090-74130
11/6/14	Wilson Global Communications	HBCU-China Scholarship Network Annual Fee	2,000	-	-	-	2,000	11020-74480
11/12/14	Holmes Pest Control	Pest Control Services	640	-	-	-	640	23245-74320

**Tennessee State University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
11/12/14	Joy's Flowers	Funeral Sprays	-	118	-	-	118	91000-74980
11/21/14	Events Plus	Setup for the President's Holiday Party	-	5,250	-	-	5,250	91000-74630
12/8/14	Millennium Maxwell House Hotel	Lodging for Candidate for the Associate Vice President for Student Affairs Position	121	-	-	-	121	11000-73200
12/8/14	Hearth and Grill Shop	Fireplace/Supplies	1,180	-	-	-	1,180	23245-74590
12/31/14	Wright Travel (Charged to University Ghost Card)	Airfare for Paul Bryant (Candidate for AVP position)	614	-	-	-	614	11000-73200
12/31/14	Wright Travel (Charged to University Ghost Card)	Airfare for Michael Freeman (Candidate for AVP position)	646	-	-	-	646	11000-73200
1/7/15	Thomas Jackson	Transport Dr. Glover to USDA Meeting in Atlanta, GA	118	-	-	-	118	11000-73200
1/7/15	Celeste Williams	Faculty Athletics Rep to attend NCAA AASP Grant Renewal Assessment Conference	308	-	-	-	308	11000-73200
1/8/15	Allen Printing Company	Christmas Cards & Envelopes	-	510	-	-	510	91000-74120
1/8/15	Joy's Flowers	Get Well flower arrangement	-	75	-	-	75	91000-74980
2/4/15	Thomas Jackson	Transport Dr. Glover to APLU Council of 1890 Universities College Event in Knoxville, TN	132	-	-	-	132	11000-73100
2/4/15	Thomas Jackson	Reimbursement for rental car to transport TSU Commencement Speaker Shannon Brown.	132	-	-	-	132	11000-73100
2/5/15	St. Luke Primitive Baptist Church	Advertisement in program booklet and TSU table for 8	-	550	-	-	550	91000-74470
2/12/15	Tyco Integrated Security	Security Service	297	-	-	-	297	23245-74320
2/16/15	Joy's Flowers	Get Well flower arrangements	-	233	-	-	233	91000-74980
3/3/15	Holmes Pest Control	Pest Control Services	285	-	-	-	285	23245-74320
3/10/15	Dell Marketing LP	Computer for Arlene Nicholas-Phillips	1,398	-	-	-	1,398	11020-74530
3/10/15	Joy's Flowers	Funeral Sprays	-	211	-	-	211	91000-74980
3/17/15	Marcone Appliance Parts	Dishwasher Repair	25	-	-	-	25	23245-74530
3/24/15	Tyco Integrated Security	Security Service	297	-	-	-	297	23245-74320
3/27/15	Tyco Integrated Security	Replace Heat Detector	514	-	-	-	514	23245-74320

**Tennessee State University**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
4/16/15	Joy's Flowers	Funeral Sprays/ cut Arrangement	-	359	-	-	359	91000-74980
4/29/15	SkillPath Seminars	Employee Training Seminar for Arlene Simmons.	184	-	-	-	184	11000-73100
5/18/15	Tyco Integrated Security	Add Wireless Panic Button to Existing Security System	804	-	-	-	804	23245-74320
5/29/15	Grant Winrow	Represented the president at the funeral of Damon Lee.	-	737	-	-	737	91000-73200
6/8/15	Carter's Family Florists	Funeral Sprays	-	300	-	-	300	91000-74980
6/8/15	Joy's Flowers	Funeral Sprays	-	826	-	-	826	91000-74980
6/10/15	BondYourself.Com	Notary kit for Arlene Phillips	98	-	-	-	98	11000-74490
6/29/15	Tyco Integrated Security	Security Service	313	-	-	-	313	23245-74320
6/29/15	Nashville Area Chamber of Commerce	Partnership 2020 Investment	-	3,000	-	-	3,000	91000-74490
<b>Total Other Operating Expenses for the President</b>			<b>\$ 20,943</b>	<b>\$ 12,817</b>	<b>\$ 60</b>	<b>\$ -</b>	<b>\$ 33,819</b>	

**TENNESSEE TECHNOLOGICAL UNIVERSITY  
REVIEW OF PRESIDENT'S EXPENSES  
JULY 1, 2014 – JUNE 30, 2015**

**October 20, 2015**

**REPORT ON AUDIT**





EAST TENNESSEE STATE  
UNIVERSITY

October 20, 2015

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

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Tennessee Technological University (TTU) for the fiscal year July 1, 2014 to June 30, 2015, 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 Tennessee Technological University personnel during the review. Please contact me at (423) 439-6155, should you have any questions regarding this audit.

Sincerely,

Rebecca Lewis, CPA  
East Tennessee State University

CC: Dr. Phillip Oldham  
Dr. Claire Stinson  
Ms. Deanna Metts

**Tennessee Technological University**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2014 – June 30, 2015**

<b>President</b>	Dr. Phillip Oldham	<b>Internal Auditor</b>	Martha Stirling, ETSU																																																																													
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2014 to June 30, 2015; 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.																																																																															
<b>Scope</b>	The audit included all accounts under the direct budgetary control of the President, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																															
<b>Analysis</b>	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the President, and (2) salary and benefits and any other operating expenses for the President's office during the fiscal year ended June 30, 2015:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="text-align: right; width: 15%;">Institutional</th> <th style="text-align: right; width: 15%;">Foundation</th> <th style="text-align: right; width: 15%;">External</th> <th style="text-align: right; width: 5%;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5"><b>President:</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$335,645</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$335,645</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$5,000</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$5,000</td> </tr> <tr> <td>Salary, Benefits, &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$340,645</td> <td style="text-align: right; border-top: 1px solid black;">\$0</td> <td style="text-align: right; border-top: 1px solid black;">\$0</td> <td style="text-align: right; border-top: 1px solid black;">\$340,645</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$7,678</td> <td style="text-align: right;">\$99</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$7,777</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$38,983</td> <td style="text-align: right;">\$2,896</td> <td style="text-align: right;">\$10,875</td> <td style="text-align: right;">\$52,754</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$24,000</td> <td style="text-align: right;">\$6,890</td> <td style="text-align: right;">\$23,349</td> <td style="text-align: right;">\$54,239</td> </tr> <tr> <td colspan="5"><b>President's Office:</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$567,417</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$567,417</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$14,817</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$14,817</td> </tr> <tr> <td>Staff Moving Expenses</td> <td style="text-align: right;">\$25,152</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$25,152</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$723</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$723</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$249,641</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$249,641</td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$1,269,056</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$9,885</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$34,224</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$1,313,165</b></td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b>  <b>Bonus Payments</b> – The Board authorized a bonus plan for the presidents. In April 2015, the President was authorized for a Discretionary bonus payment of \$3,856.00, which will be paid in Fiscal Year 2016.  <b>Discretionary Allowance</b> – The President was provided a discretionary spending allowance of \$5,000 for the period. Use of the allowance was included in tests performed during the audit because the President gets an even amount every month to use at his discretion.  <b>Housing</b> – The President was provided the use of a residence. Operating and maintenance</p>						Institutional	Foundation	External	Total	<b>President:</b>					Salary and Benefits	\$335,645	\$0	\$0	\$335,645	Discretionary Allowance	\$5,000	\$0	\$0	\$5,000	Salary, Benefits, & Other Payments	\$340,645	\$0	\$0	\$340,645	Travel (Schedule A)	\$7,678	\$99	\$0	\$7,777	Business Meals and Hospitality (Schedule B)	\$38,983	\$2,896	\$10,875	\$52,754	Other Expenses (Schedule C)	\$24,000	\$6,890	\$23,349	\$54,239	<b>President's Office:</b>					Salary and Benefits	\$567,417	\$0	\$0	\$567,417	Travel	\$14,817	\$0	\$0	\$14,817	Staff Moving Expenses	\$25,152	\$0	\$0	\$25,152	Business Meals and Hospitality	\$723	\$0	\$0	\$723	Other Expenses	\$249,641	\$0	\$0	\$249,641	<b>Total Expenses</b>	<b>\$1,269,056</b>	<b>\$9,885</b>	<b>\$34,224</b>	<b>\$1,313,165</b>
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	<p>costs for the residence, totaling \$9,479 for the period, were recorded in Other Expenses – Institutional.</p> <p><b>Vehicle</b> – The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2013 was \$30,247. Vehicle maintenance and operating costs, totaling \$181 for the period, were recorded in Other Expenses - Institutional. Any personal use value of the vehicle is reported to the President as taxable income.</p> <p><b>Athletic Tickets</b> – The President was provided tickets to university athletic events. The face value of the tickets, totaling \$9,482 for the period, was recorded in Other Expenses - Institutional</p> <p><b>TBR Meeting Expenses</b> – The university hosted the Tennessee Board of Regents quarterly meeting in March 2015. Expenses for this meeting, totaling \$4,466, were recorded in Business Meals and Hospitality - Institutional and are detailed on Supplemental Schedule B, Business Meals and Hospitality Expenses.</p> <p><b>External Sources</b> – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p>		
<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A
<b>Conclusion</b>	<p>The objectives of the audit of the expenses of the Office of the President for Tennessee Technological University for the fiscal year July 1, 2014 through June 30, 2015 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>		
<b>Restriction on Use of Report</b>	<p>This report is intended solely for the internal use of the Tennessee Board of Regents and Tennessee Technological 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 and East Tennessee State University Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</p>		

Summary of Expenses

Tennessee Technology University  
 Summary of the President's Expenses  
 For the Period July 1, 2014 to June 30, 2015

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 335,645	\$ -	\$ -	\$ -	\$ -	\$ 335,645
Travel	A	7,678	-	-	99	-	7,777
Business Meals and Hospitality	B	37,662	-	1,321	2,896	10,875	52,754
Other Expenses	C	30	-	23,970	6,890	23,349	54,239
Other Allowances		5,000	-	-	-	-	5,000
		<u>386,015</u>	<u>-</u>	<u>25,291</u>	<u>9,885</u>	<u>34,224</u>	<u>455,415</u>
<b>President's Office:</b>							
Salary and Benefits (4.2 FTE)		567,417	-	-	-	-	567,417
Travel		14,817	-	-	-	-	14,817
Staff Moving Expenses		25,152	-	-	-	-	25,152
Business Meals and Hospitality		723	-	-	-	-	723
Other Expenses		249,641	-	-	-	-	249,641
		<u>857,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>857,750</u>
<b>Total Expenses</b>		<b>\$ 1,243,765</b>	<b>\$ -</b>	<b>\$ 25,291</b>	<b>\$ 9,885</b>	<b>\$ 34,224</b>	<b>\$ 1,313,165</b>

Supplemental Schedule A

Tennessee Technological University  
 Travel Expenses for the President  
 For the Period July 1, 2014 to June 30, 2015

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	Total	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
										Institutional	Foundation	Institutional	Foundation		
7/23/14	7/23/14	7/31/14	New York, NY	Alum/Donor Mtg	\$ 536	\$ -	\$ -	\$ 19	\$ 555	\$ 555	\$ -	\$ -	\$ -	\$ 555	110000-73210
8/11/14	8/11/14	8/31/14	Nashville, TN	TBR Institutional Briefing Mtg	106	-	-	-	106	106	-	-	-	106	110000-73110
8/19/14	8/19/14	8/26/14	Nashville, TN	THEC Formula Review Mtg	-	-	-	12	12	12	-	-	-	12	110000-73110
9/5/14	9/5/14	9/19/14	College Station, TX	Recruitment Trip	559	-	-	19	578	578	-	-	-	578	110000-73210
9/22/14	9/22/14	10/2/14	Nashville, TN	Speaking Engagement	-	-	-	17	17	17	-	-	-	17	110000-73110
9/26/14	9/27/14	10/31/14	Cedar Falls, IA	TTU Football Game w/Team	-	100	-	-	100	100	-	-	-	100	110000-73210
9/26/14	9/27/14	10/31/14	Cedar Falls, IA	TTU Football Game w/Team	-	-	99	-	99	-	-	-	99	99	600050-73210
10/23/14	10/24/14	10/31/14	Katy, TX	FoundationMbr/Donor Mtg	602	291	30	13	936	936	-	-	-	936	110000-73210
11/13/14	11/14/14	12/11/14	Nashville, TN	Governor's Conference	-	-	-	278	278	278	-	-	-	278	110000-73110
12/8/14	12/8/14	12/18/14	Nashville, TN	SACSCOC Annual Mtg	-	-	-	510	510	510	-	-	-	510	110000-73110
12/9/14	12/10/14	12/31/14	Washington, DC	Mtgs Re: Funding Support	416	445	106	38	1,005	1,005	-	-	-	1,005	110000-73210
1/15/15	1/18/15	2/10/15	Washington, DC	NCAA Convention	538	266	196	325	1,325	1,325	-	-	-	1,325	110000-73210
2/9/15	2/9/15	3/3/15	Nashville, TN	OVC Bd of Pres Mtgs	-	-	-	10	10	10	-	-	-	10	110000-73110
2/11/15	2/11/15	3/3/15	Nashville, TN	TBR Press Conf @ Capitol	-	-	-	16	16	16	-	-	-	16	110000-73110
4/14/15	4/15/15	5/5/15	Huntsville, AL	Mtgs at Redstone Arsenal	-	113	38	-	151	151	-	-	-	151	110000-73210
4/23/15	4/23/15	4/30/15	Nashville, TN	THEC Mtg	-	-	-	5	5	5	-	-	-	5	110000-73110
5/15/15	5/15/15	5/28/15	Nashville, TN	Johnson Foundation Event	-	-	-	26	26	26	-	-	-	26	110000-73110
6/5/15	6/7/15	6/24/15	New York, NY	Attend Alumni Event	250	622	105	103	1,080	1,080	-	-	-	1,080	110000-73210
6/11/15	6/12/15	6/24/15	Washington, DC	Attend Wk of Making Event	620	262	76	10	968	968	-	-	-	968	110000-73210
<b>Total Travel Expenses for the President</b>					<b>\$ 3,627</b>	<b>\$ 2,099</b>	<b>\$ 650</b>	<b>\$ 1,401</b>	<b>\$ 7,777</b>	<b>\$ 7,678</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99</b>	<b>\$ 7,777</b>	

## Supplemental Schedule B

**Tennessee Technological University**  
**Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

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					
7/29/14	7/30/14	Dr. Philip Oldham	VP Candidate Interview Mtg	\$ -	\$ -	\$ 165	\$ -	\$ -	\$ 165	5	\$ 33.00	300000-74581
7/30/14	8/5/14	Dr. Philip Oldham	Mtg w/Econ Dev Specialist	54	-	-	-	-	54	2	\$ 27.00	110013-74581
7/31/14	7/31/14	Chartwells	Reception Supplies	53	-	-	-	-	53	NA	NA	110013-74581
7/31/14	7/31/14	Kroger	Reception Supplies	50	-	-	-	-	50	NA	NA	110013-74581
8/8/14	8/31/14	Chartwells	Campus Clean-up Refresh.	192	-	-	-	-	192	288	\$ 0.67	110013-74581
8/8/14	8/31/14	Chartwells	Clean-up Day Picnic Lunch	3,900	-	-	-	-	3,900	390	\$ 10.00	110013-74581
8/11/14	9/30/14	Chartwells	President's Cabinet Mtg	51	-	-	-	-	51	6	\$ 8.50	110013-74581
8/18/14	8/22/14	Dr. Philip Oldham	VP Candidate Interview Mtg	-	-	191	-	-	191	5	\$ 38.20	300000-74581
8/18/14	9/30/14	Chartwells	Retiree Reception-EAC Mbr	250	-	-	-	-	250	25	\$ 10.00	110013-74581
8/20/14	8/20/14	Chartwells-Flex	Faculty Mtg Luncheon	-	-	-	-	4,800	4,800	400	\$ 12.00	Catering Fund
8/22/14	9/30/14	Chartwells	Convocation-platform refresh	48	-	-	-	-	48	20	\$ 2.40	110013-74581
8/28/14	8/28/14	Chartwells-Flex	Pres. Tent-FB Game Guests	-	-	-	-	660	660	60	\$ 11.00	Catering Fund
8/28/14	8/28/14	Chartwells-Flex	Pres. Box FB-Game Guests	-	-	-	-	1,100	1,100	100	\$ 11.00	Catering Fund
9/3/14	9/30/14	Chartwells	Broadcasting Bd Mtg	49	-	-	-	-	49	10	\$ 4.90	110013-74581
9/10/14	9/30/14	Chartwells	SGA Mtg w/President	742	-	-	-	-	742	55	\$ 13.49	110013-74581
9/15/14	10/31/14	Chartwells	C & S Svc Pin Reception	630	-	-	-	-	630	70	\$ 9.00	110013-74581
9/19/14	9/30/14	Chartwells	New Fac/Admins Reception	2,056	-	-	-	-	2,056	115	\$ 17.88	110013-74581
9/22/14	9/30/14	Chartwells	Exec Adv Comm Mtg	148	-	-	-	-	148	18	\$ 8.22	110013-74581
9/22/14	10/2/14	Dr. Philip Oldham	VP Candidate Interview Mtg	-	-	133	-	-	133	4	\$ 33.25	110013-74581
9/29/14	10/8/14	Dr. Philip Oldham	VP Candidate Interview Mtg	-	-	88	-	-	88	4	\$ 22.00	110013-74581
9/30/14	10/31/14	Chartwells	Open Session w/President	450	-	-	-	-	450	75	\$ 6.00	110013-74581
10/1/14	10/14/14	Dr. Philip Oldham	VP Candidate Interview Mtg	-	-	175	-	-	175	5	\$ 35.00	110013-74581
10/4/14	10/31/14	Chartwells-Flex	Pres. Box FB-Game Guests	-	-	-	-	825	825	75	\$ 11.00	Catering Fund
10/4/14	10/31/14	Chartwells-Flex	Pres. Tent-FB Game Guests	-	-	-	-	550	550	50	\$ 11.00	Catering Fund
10/18/14	10/31/14	Chartwells-Flex	Pres. Box FB-Game Guests	-	-	-	-	825	825	75	\$ 11.00	Catering Fund
10/18/14	10/31/14	Chartwells-Flex	Pres. Tent-FB Game Guests	-	-	-	-	550	550	50	\$ 11.00	Catering Fund
10/31/14	10/31/14	Chartwells	Staff Awards Pres/Reception	290	-	-	-	-	290	20	\$ 14.50	110013-74581
11/1/14	11/1/14	Chartwells-Flex	Pres. Box FB-Game Guests	-	-	-	-	690	690	75	\$ 9.20	Catering Fund
11/1/14	11/30/14	Chartwells	Pres. Box FB-Game Guests	135	-	-	-	-	135	75	\$ 1.80	110013-74581
11/1/14	11/30/14	Chartwells	Pres. Tent-FB Game Guests	715	-	-	-	-	715	65	\$ 11.00	110013-74581
11/8/14	11/30/14	Chartwells	Pres. Box FB-Game Guests	825	-	-	-	-	825	75	\$ 11.00	110013-74581
11/8/14	11/30/14	Chartwells	Pres. Tent-FB Game Guests	660	-	-	-	-	660	60	\$ 11.00	110013-74581
11/15/14	11/30/14	Chartwells	Pres. Box FB-Game Guests	825	-	-	-	-	825	75	\$ 11.00	110013-74581
11/15/14	11/30/14	Chartwells	Pres. Tent-FB Game Guests	715	-	-	-	-	715	65	\$ 11.00	110013-74581

**Tennessee Technological University**  
**Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
11/15/14	11/30/14	Chartwells	Pres. Post-Game Recep.	258	-	-	-	-	258	20	\$ 12.90	110013-74581
11/30/14	11/30/14	Kroger	Reception Supplies	90	-	-	-	-	90	NA	NA	110013-74581
12/1/14	12/31/14	Chartwells	C & S Luncheon	3,313	-	-	-	-	3,313	265	\$ 12.50	110013-74581
12/2/14	12/31/14	Chartwells	Chorale Performance/Recep	140	-	-	-	-	140	40	\$ 3.50	110013-74581
12/7/14	12/31/14	Chartwells	Holiday Open House @ WH	-	-	-	2,313	-	2,313	150	\$ 15.42	300000-74581
12/8/14	12/31/14	Chartwells	Finals Wk Refreshments	240	-	-	-	-	240	200	\$ 1.20	110013-74581
12/9/14	12/31/14	Chartwells	Finals Wk Refreshments	240	-	-	-	-	240	200	\$ 1.20	110013-74581
12/9/14	12/18/14	Dr. Philip Oldham	Dept of Energy Mtg-DC	183	-	-	-	-	183	4	\$ 45.75	110013-74581
12/10/14	12/31/14	Chartwells	Finals Wk Refreshments	280	-	-	-	-	280	200	\$ 1.40	110013-74581
12/11/14	12/31/14	Chartwells	Finals Wk Refreshments	240	-	-	-	-	240	200	\$ 1.20	110013-74581
12/13/14	12/31/14	Chartwells	Commencement Refresh.	218	-	-	-	-	218	90	\$ 2.42	110013-74581
12/13/14	12/31/14	Chartwells	Commencement Bkfst	551	-	-	-	-	551	49	\$ 11.24	110013-74581
12/16/14	12/31/14	Chartwells	Legislative Forum	315	-	-	-	-	315	25	\$ 12.60	110013-74581
12/18/14	12/31/14	Chartwells	Facilities Apprec Lunch	250	-	-	-	-	250	10	\$ 25.00	110013-74581
1/22/15	1/31/15	Chartwells	Drive-to-55 Luncheon Mtg	63	-	-	-	-	63	5	\$ 12.60	110013-74581
2/13/15	2/28/15	Chartwells	Town Hall Mtg-Refreshments	64	-	-	-	-	64	40	\$ 1.60	110013-74581
2/13/15	2/28/15	Chartwells	Town Hall Luncheon	630	-	-	-	-	630	40	\$ 15.75	110013-74581
2/23/15	3/6/15	Dr. Philip Oldham	Campaign Dinner Mtg	88	-	-	-	-	88	3	\$ 29.33	110013-74581
2/24/15	3/31/15	Chartwells	Open Session w/President	500	-	-	-	-	500	100	\$ 5.00	110013-74581
2/25/15	3/31/15	Chartwells	Budget Mtg Refreshments	68	-	-	-	-	68	5	\$ 13.60	110013-74581
2/25/15	3/31/15	Chartwells	Search Comm Mtg Refresh.	198	-	-	-	-	198	15	\$ 13.20	110013-74581
3/2/15	3/16/15	Dr. Philip Oldham	Mtg w/Federal District Rep	54	-	-	-	-	54	3	\$ 18.00	110013-74581
3/11/15	3/31/15	Chartwells	Mtg-Ckvl Affordable Care Rep	238	-	-	-	-	238	18	\$ 13.22	110013-74581
3/13/15	3/31/15	TTU Bookstore	Centennial Memor.-TBR Mtg	206	-	-	-	-	206	51	\$ 4.04	110013-74581
3/13/15	3/31/15	TTU Bookstore	Centennial Memor.-Misc.	206	-	-	-	-	206	51	\$ 4.04	110013-74581
3/23/15	4/30/15	Kroger	Reception Supplies	40	-	-	-	-	40	NA	NA	110013-74581
3/23/15	4/22/15	Dr. Philip Oldham	VP Candidate Interview Mtg	-	-	71	-	-	71	4	\$ 17.75	300000-74581
3/26/15	4/30/15	Chartwells	TBR Mtg Table Linens/Setup	374	-	-	-	-	374	NA	NA	110013-74581
3/27/15	4/30/15	Chartwells	TBR Mtg Refreshments	510	-	-	-	-	510	60	\$ 8.50	110013-74581
3/27/15	4/30/15	Chartwells	TBR Mtg Refreshments	510	-	-	-	-	510	60	\$ 8.50	110013-74581
3/27/15	4/30/15	Chartwells	TBR Mtg Wkrm Refreshmts	27	-	-	-	-	27	NA	NA	110013-74581
3/27/15	4/30/15	Chartwells	TBR Mtg Luncheon	2,432	-	-	-	-	2,432	160	\$ 15.20	110013-74581
3/27/15	4/30/15	Chartwells	TBR Mtg Stage Refreshmts	213	-	-	-	-	213	25	\$ 8.52	110013-74581
3/27/15	4/30/15	Chartwells	TBR Mtg Lobby Refreshmts	400	-	-	-	-	400	80	\$ 5.00	110013-74581
3/27/15	4/30/15	Chartwells	Charter Day--Celebration	-	-	-	-	875	875	700	\$ 1.25	820027-29302

**Tennessee Technological University**  
**Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
3/30/15	4/30/15	Chartwells	CHEC Advisory Comm Mtg	110	-	-	-	-	110	12	\$ 9.17	110013-74581
4/5/15	4/22/15	Dr. Philip Oldham	VP Candidate Interview Mtg	-	-	88	-	-	88	4	\$ 22.00	300000-74581
4/6/15	4/27/15	Dr. Philip Oldham	VP Candidate Interview Mtg	-	-	76	-	-	76	4	\$ 19.00	300000-74581
4/7/15	4/22/15	Dr. Philip Oldham	VP Candidate Interview Mtg	-	-	131	-	-	131	4	\$ 32.75	300000-74581
4/8/15	4/14/15	Dr. Philip Oldham	Refreshments-VP Candidate	-	-	-	8	-	8	2	\$ 4.00	300000-74581
4/8/15	4/14/15	Dr. Philip Oldham	VP Candidate Interview Mtg	-	-	110	-	-	110	5	\$ 22.00	300000-74581
4/9/15	4/22/15	Dr. Philip Oldham	VP Candidate Interview Mtg	-	-	93	-	-	93	4	\$ 23.25	300000-74581
4/11/15	3/31/15	CRMC-Charitable Fdn	Jeans & Bling Event	-	-	-	575	-	575	NA	NA	300000-74581
4/15/15	4/29/15	Dr. Philip Oldham	Univ of Huntsville VP Mtg	63	-	-	-	-	63	4	\$ 15.75	110013-74581
4/24/15	5/31/15	Chartwells	C & S Brunch	2,388	-	-	-	-	2,388	215	\$ 11.11	110013-74581
4/24/15	5/31/15	Chartwells	Faculty Awards Reception	4,550	-	-	-	-	4,550	175	\$ 26.00	110013-74581
4/27/15	5/31/15	Chartwells	Snowmageddon Lunch	1,166	-	-	-	-	1,166	210	\$ 5.55	110013-74581
4/28/15	5/31/15	Chartwells	Luncheon Forum Guests	161	-	-	-	-	161	23	\$ 7.00	110013-74581
4/30/15	5/31/15	Chartwells	CIO Retirement Reception	130	-	-	-	-	130	15	\$ 8.67	110013-74581
5/4/15	5/31/15	Chartwells	EAC RA Work Session	175	-	-	-	-	175	19	\$ 9.21	110013-74581
5/4/15	5/31/15	Chartwells	Finals Wk Refreshments	140	-	-	-	-	140	100	\$ 1.40	110013-74581
5/4/15	5/31/15	Chartwells	Finals Wk Refreshments	140	-	-	-	-	140	100	\$ 1.40	110013-74581
5/5/15	5/31/15	Chartwells	Finals Wk Refreshments	140	-	-	-	-	140	100	\$ 1.40	110013-74581
5/5/15	5/31/15	Chartwells	Finals Wk Refreshments	140	-	-	-	-	140	100	\$ 1.40	110013-74581
5/6/15	5/31/15	Chartwells	Finals Wk Refreshments	140	-	-	-	-	140	100	\$ 1.40	110013-74581
5/6/15	5/31/15	Chartwells	Finals Wk Refreshments	140	-	-	-	-	140	100	\$ 1.40	110013-74581
5/6/15	5/31/15	Chartwells	CHEC Advisory Comm Mtg	118	-	-	-	-	118	20	\$ 5.90	110013-74581
5/7/15	5/31/15	Chartwells	Finals Wk Refreshments	140	-	-	-	-	140	100	\$ 1.40	110013-74581
5/7/15	5/31/15	Chartwells	Finals Wk Refreshments	140	-	-	-	-	140	100	\$ 1.40	110013-74581
5/9/15	5/31/15	Chartwells	Commencement-Prep	60	-	-	-	-	60	NA	NA	110013-74581
5/9/15	5/31/15	Chartwells	Commencement-Refresh.	60	-	-	-	-	60	20	\$ 3.00	110013-74581
5/9/15	5/31/15	Chartwells	Commencement-4.0 Bkfst	588	-	-	-	-	588	50	\$ 11.76	110013-74581
5/9/15	5/31/15	Chartwells	Commencement-Refresh.	216	-	-	-	-	216	NA	NA	110013-74581
5/9/15	5/31/15	Chartwells	Commencement 4.0 Lunch	710	-	-	-	-	710	50	\$ 14.20	110013-74581
6/29/15	6/30/15	Chartwells	Mtg w/Recruiting Co. Rep	70	-	-	-	-	70	4	\$ 17.50	110013-74581
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 37,662</b>	<b>\$ -</b>	<b>\$ 1,321</b>	<b>\$ 2,896</b>	<b>\$ 10,875</b>	<b>\$52,754</b>			



## Supplemental Schedule C

**Tennessee Technological University**  
**Other Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
8/8/14	Holiday Inn	Econ. Dev. Specialist Visit	\$ -	\$ -	\$ -	\$ 98	\$ -	\$ 98	300000-73610
8/18/14	Dr. Philip Oldham	Donor cultivation--supply	-	-	-	77	-	77	300000-74510
8/29/14	TN Aquarium	Regist-Serve/Protect Event	-	-	-	2,000	-	2,000	300000-73110
8/31/14	TTU Athletics	Pres. Box FB Tickets	-	-	1,200	-	-	1,200	601000-58050
10/27/14	Highland Hardware	Walton House doorbell	-	-	3	-	-	3	251000-74510
10/28/14	Potters Builder Mart	Walton House railing	-	-	57	-	-	57	251000-74510
10/31/14	TTU Athletics	Pres. Box FB Tickets	-	-	2,400	-	-	2,400	601000-58050
10/31/14	TTU Athletics	BB Season Tickets (14 sets)	-	-	1,400	-	-	1,400	600000-58001
11/3/14	S/E Signature	Vehicle floor mats	-	-	99	-	-	99	241001-74310
11/6/14	Ultra Pro Car Wash	Vehicle detail	-	-	52	-	-	52	241001-75210
11/24/14	Terminix	Extermination & Prevention	-	-	125	-	-	125	251000-74320
11/30/14	TTU Creative Services	Pres. Holiday card inserts	-	-	-	80	-	80	300000-74110
11/30/14	TTU Athletics	Pres Box FB Tickets	-	-	3,650	-	-	3,650	601000-58050
11/30/14	TTU Athletics	BB Skybox Tickets	-	-	128	-	-	128	600000-58051
11/30/14	TTU Printing Services	Centennial Book Card	-	-	-	-	344	344	820027-29302
12/1/14	City Electric Supply	Walton House lighting	-	-	236	-	-	236	251000-74510
12/3/14	Smart Media LLC	Video Production (x2)	-	-	-	-	4,575	4,575	820027-29302
12/4/14	Lowe's	Walton House drive supply	-	-	46	-	-	46	251000-74510
12/11/14	Highland Hardware	Walton House furnishings	-	-	140	-	-	140	251000-74510
12/15/14	TTU Warehouse/Facilities	Labor for sleigh	-	-	2,335	-	-	2,335	251000-61310
12/15/14	TTU Warehouse/Facilities	Materials for sleigh	-	-	666	-	-	666	251000-74510
12/15/14	Johnson Nursery	Holiday Décor for WH	-	-	-	3,022	-	3,022	300000-74510
12/31/14	USPS	Holiday Card Mailing	-	-	-	52	-	52	300000-74230
12/31/14	TTU Printing Services	Centennial Ltr & Envelope	-	-	-	-	514	514	820027-29302
12/31/14	USPS-Presort 101	Centennial Ltr Mailing	-	-	-	-	214	214	820027-29302
1/6/15	Industrial Boiler and Mech.	HVAC	-	-	276	-	-	276	251006-74510
1/8/15	Carwile	HVAC	-	-	202	-	-	202	251006-74510
1/8/15	TTU Athletics	BB Rotary Tickets (65)	-	-	520	-	-	520	600000-58051
1/22/15	TTU Athletics	BB P-16 Tickets (23)	-	-	184	-	-	184	600000-58051
1/30/15	TTU Creative Services	Centennial Bk Teaser	-	-	-	-	66	66	820027-29302
2/6/15	Supply House.com	HVAC	-	-	1,559	-	-	1,559	251006-74510
3/1/15	Southwest Air	Artist Flight-Centennial Work	-	-	-	-	543	543	820027-29302
3/2/15	City Electric Supply	Exterior Lighting	-	-	65	-	-	65	251000-74510
3/2/15	City Electric Supply	Exterior Lighting	-	-	41	-	-	41	251000-74510

**Tennessee Technological University**  
**Other Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
3/13/15	Grainger	HVAC	-	-	328	-	-	328	251006-74510
3/17/15	Boiler Supply	HVAC	-	-	1,270	-	-	1,270	251006-74510
3/19/15	Grainger	HVAC	-	-	24	-	-	24	251006-74510
3/20/15	Williams Whsle	HVAC	-	-	32	-	-	32	251006-74510
3/20/15	CC Dickson	HVAC	-	-	86	-	-	86	251006-74510
3/23/15	Harris Electric Supply	HVAC	-	-	243	-	-	243	251006-74510
3/23/15	Williams Whsle	HVAC	-	-	94	-	-	94	251006-74510
3/24/15	CC Dickson	HVAC	-	-	50	-	-	50	251006-74510
3/26/15	Component Distributors, Inc.	HVAC	-	-	208	-	-	208	251006-74510
3/27/15	Mechanical Resource Group	HVAC	-	-	654	-	-	654	251006-74510
3/30/15	Trane	HVAC	-	-	714	-	-	714	251006-74510
3/31/15	Putnam County Clerk	Vehicle Registration Renewal	-	-	-	60	-	60	300000-74510
3/31/15	Fairfield Inn & Suites	Artist Hotel-Centennial Work	-	-	-	-	176	176	820027-29302
4/8/15	Dr. Philip Oldham	Cleaning Car	30	-	-	-	-	30	110013-74510
4/28/15	Dr. Jeffrey Boles	Scholar Mentor Award	-	-	-	-	3,000	3,000	820027-29302
4/29/15	Builders Supply	Concrete for Light Poles	-	-	56	-	-	56	251000-74510
4/29/15	Builders Supply	Concrete for Light Poles	-	-	28	-	-	28	251000-74510
4/30/15	Art & Frame Outlet	Proclamation Framing	-	-	-	-	147	147	820027-29302
4/30/15	Performance Studios	Charter Day Costumes	-	-	-	-	197	197	820027-29302
4/30/15	TTU Creative Services	Charter Day Streaming	-	-	-	-	2,035	2,035	820027-29302
4/30/15	TTU Printing Services	Charter Day Book	-	-	-	-	928	928	820027-29302
4/30/15	TTU Printing Services	Holiday Card Printing	-	-	-	1,501	-	1,501	300000-74110
5/5/15	Smart Media LLC	Video Production	-	-	-	-	5,424	5,424	820027-29302
5/8/15	Builders Supply	Tennis Ct Back Boards	-	-	198	-	-	198	251000-74510
5/19/15	Potters Ace Home Center	Tennis Ct Back Boards	-	-	73	-	-	73	251000-74510
5/22/15	Harris Electric Supply	Light poles-parking @ WH	-	-	2,014	-	-	2,014	251000-74510
5/31/15	Design Sensory	Centennial Banners	-	-	-	-	5,000	5,000	820027-29302
5/31/15	Crown Trophy	Scholar Mentor Plaque	-	-	-	-	35	35	820027-29302
6/5/15	Lowe's	Form Pad-Generator @ WH	-	-	85	-	-	85	251000-74510
6/5/15	Gail Luna	Centennial-related travel	-	-	-	-	151	151	820027-29302
6/10/15	TTU Work Order	Tennis Ct Back Boards	-	-	672	-	-	672	251000-74510
6/25/15	ColorMagic	Tennis Ct Back Boards	-	-	27	-	-	27	251000-74510
6/30/15	The State of Tennessee	Generator @ WH	-	-	1,729	-	-	1,729	273008-74440
<b>Total Other Operating Expenses for the President</b>			<b>\$ 30</b>	<b>\$ -</b>	<b>\$ 23,970</b>	<b>\$ 6,890</b>	<b>\$ 23,349</b>	<b>\$ 54,239</b>	

**The University of Memphis**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 525,868	\$ -	\$ 11,310	\$ -	\$ -	\$ 537,178
Travel	A	25,546	2,600	4,455	3,382	248	36,231
Business Meals and Hospitality	B	2,249	3,918	8,800	56,657	18,707	90,330
Other Expenses	C	2,364	13,176	97,469	-	-	113,009
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
		<u>556,026</u>	<u>19,694</u>	<u>122,034</u>	<u>60,039</u>	<u>18,955</u>	<u>776,748</u>
<b>President's Office:</b>							
Salary and Benefits (6.2 FTE)		453,195	-	-	-	-	453,195
Travel		-	18,741	-	-	-	18,741
Business Meals and Hospitality		4,814	31,483	-	-	-	36,297
Other Expenses		25,846	1,962,172	-	-	-	1,988,017
		<u>483,854</u>	<u>2,012,396</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,496,250</u>
<b>Total Expenses</b>		<u>\$ 1,039,880</u>	<u>\$ 2,032,090</u>	<u>\$ 122,034</u>	<u>\$ 60,039</u>	<u>\$ 18,955</u>	<u>\$ 3,272,998</u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances of \$412.67 per month for miscellaneous expenses. Payments are included in salaries and benefits.

**Cell Phone Allowance** - The President is provided a \$50 per month cell phone allowance. Payments are included in the salaries and benefits.

**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 is recorded in Org Code 751010/750010 and totaled \$32,520 for the period, which is recorded in the expenses of Schedule C.

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

**President Emeritus** - The President Emeritus is provided a monthly salary of \$5,660.16, plus benefits and a cell phone allowance of \$50 (6) per month. The total expenses through the end of the quarter are \$71,422.37.

"**Other Expenses**" reported for the President's Office included a unique item; specifically a large deferred compensation payout in accordance with the terms of a TBR approved contractual agreement initiated nine years ago. The amount reported in "Other Expenses" also included several professional service agreements.

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

**The University of Memphis**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

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			
7/9/14	7/17/14	8/1/14	Boston, MA	Harvard Seminar for New Presidents	\$ 425	\$ 469	\$ 249	\$ 452	\$ 1,594	\$ -	\$ -	\$ -	\$ -	\$ 1,594	100000/73200
7/26/14	8/3/14	8/1/14	Beijing, China	Confucius Institute	2,443	591	604	-	3,638	-	-	-	-	3,638	100000/73250
8/6/14	8/9/14	8/21/14	Washington, DC	APA Annual Convention	1,142	872	249	385	2,648	-	-	-	-	2,648	100000/73200
9/3/14	9/7/14	9/17/14	Los Angeles, CA	Development Activities/Attend Memphis vs. UCLA football game	1,147	240	443	414	935	-	1,309	-	-	2,244	100000/73200 & 751010/73400
8/27/14	8/27/14	9/22/14	Halls, TN	Meet the donor and alum	64	-	-	-	-	64	-	-	-	64	100/71200
8/19/14	8/21/14	9/23/14	Nashville, TN /Ft. Lauderdale, FL	TBR Quarterly Meeting/DOD 2014 Military Health System Symposium	789	233	178	719	1,918	-	-	-	-	1,918	100000/73200
9/21/14	9/22/14	10/14/14	Washington, DC	White House Forum - Flight delays caused cancellation of trip to Washington, DC	623	-	-	-	623	-	-	-	-	623	100000/73200
9/25/14	9/25/14	10/30/14	Knoxville, TN	TBR Quarterly Meeting	-	120	69	-	189	-	-	-	-	189	100000/73100
10/20/14	10/21/14	10/31/14	San Antonio, TX	Strong Star Conference	344	221	99	118	781	-	-	-	-	781	100000/73200
10/23/14	10/26/14	10/31/14	Dallas, TX	National Listening Tour/Athletic Event	424	308	249	-	672	-	308	-	-	980	100000/73200 & 751010/73400
9/16/14	9/18/14	11/6/14	Washington, DC	Reception and meeting with various elected officials and staff	1,288	1,071	178	-	-	2,536	-	-	-	2,536	100/71200
12/7/14	12/8/14	2/5/15	Nashville, TN	SACSCOC 2014 Annual Meeting	-	186	99	600	885	-	-	-	-	885	100000/73100
12/3/14	12/4/14	2/5/15	Palm Beach, FL/Washington, DC	White House College Opportunity Summit	686	203	107	61	1,056	-	-	-	-	1,056	100000/73200
11/5/14	11/7/14	2/6/15	Atlanta, GA (Ticket Exchange Orlando, FL/Philadelphia, PA)	National Listening Tour and SACSCOC Accreditation visit	1,211	248	140	269	1,620	-	-	-	248	1,868	100000/73200 & 751010/73400
2/21/15	2/23/15	3/4/15	Orlando, FL	President's Listening Tours - B. Prince	320	358	140	-	-	-	818	-	-	818	620/71200
12/21/214	12/23/14	3/9/15	Dallas, TX/Miami, FL	Attendance at the MFB Game - Miami Bowl	789	774	165	260	1,214	-	774	-	-	1,989	100000/73200 & 751010/73400
11/14/14	11/16/14	3/9/15	New Orleans, LA	Athletic Ambassadors Reception and Tulane Football Game	371	346	241	-	478	-	480	-	-	958	100000/73200 & 751010/73400
4/7/15	4/8/15	4/24/15	Houston, TX	President's Listening Tour - VP Bingham	345	315	107	-	-	-	766	-	-	766	400000/73200
3/4/15	3/5/15	4/27/15	New York, NY	Attendance at the New York Listening Tour and MBKB Game in Stoops, CT.	357	961	249	158	1,695	-	-	-	-	1,695	100000/73200
4/7/15	4/10/15	4/30/15	Houston, TX and Panama City, Panama	Listening Tour (Houston) and Prosperity in Education Summit University President's Forum (Panama)	1,216	154	249	143	1,762	-	-	-	-	1,762	100000/73200
5/18/15	5/19/15	5/26/15	Nashville, TN	TBR Quarterly President's Meeting	-	155	99	-	254	-	-	-	-	254	100000/73100
5/26/15	5/29/15	6/10/15	Key Biscayne, FL	American Athletic Conference Meeting	555	-	231	128	914	-	-	-	-	914	100000/73200
6/17/15	6/19/15	7/2/15	Washington, DC	APLU Council of Presidents	525	262	107	50	944	-	-	-	-	944	100000/73200
6/11/15	6/13/15	7/2/15	Vail, CO	Aeschi 8 Conference	532	544	249	402	1,726	-	-	-	-	1,726	100000/73200
Various	Various	Various	Various	President's Listening Tours - VP Bingham	2,202	646	534	-	-	-	-	3,382	-	3,382	400000/73100 & 40000073200
<b>Total Travel Expenses for the President</b>					<b>\$ 17,798</b>	<b>\$ 9,276</b>	<b>\$ 5,028</b>	<b>\$ 4,159</b>	<b>\$ 25,546</b>	<b>\$ 2,600</b>	<b>\$ 4,455</b>	<b>\$ 3,382</b>	<b>\$ 248</b>	<b>\$ 36,231</b>	

**The University of Memphis**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		External Sources	Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation					
6/9/14	7/29/14	Holiday Inn U of M	Lunch with Wilson School Faculty and Admin	\$ -	\$ -	\$ -	\$ 304	\$ -	\$ 304	14	\$ 21.71	213/74620
7/28/14	8/5/14	M. David Rudd	Lunch	37	-	-	-	-	37	2	\$ 18.36	100000/74983
6/3/14	8/5/14	Holliday's Flowers	Flowers for President's reception	-	-	-	810	-	810	N/A	N/A	700/74650
8/4/14	8/12/14	Aramark	Strategic Administrative Committee Working Lunch	144	-	-	-	-	144	9	\$ 15.99	100000/74983
8/14/14	8/26/14	M. David Rudd	Lunch	36	-	-	-	-	36	2	\$ 18.19	100000/74983
8/12/14	8/28/14	Fogelman Executive Conference Center	Breakfast Meeting/FedEx Corporation	26	-	-	-	-	26	2	\$ 13.14	100000/74983
2/8/14	8/28/14	Susan Elliott	FedEx Forum Suite 218 Men Basketball game vs Gonzaga	-	1,052	-	-	-	1,052	18	\$ 58.47	100/74620
9/2/14	9/4/14	Hair, Katherine R.	President's Listening Tour-Cookies to donors	-	-	-	52	-	52	N/A	N/A	620/74620
9/19/14	9/19/14	Aramark Catering	President's Parent/Family Weekend Reception	-	-	-	-	1,641	1,641	200	\$ 8.21	Catering Funds
8/30/14	10/2/14	Leonard's BBQ	TSF Hospitality Event	-	-	6,800	-	-	6,800	421	\$ 16.15	480210/74983
9/16/14	10/7/14	Spradlin, Jenci	Restaurant reservation for President Reception - Washington DC	-	500	-	-	-	500	100	\$ 5.00	100/74620
9/5/14	10/13/14	Holliday's Flowers Incorporated	President's Listening Tour - Flower to the event hosts	-	-	-	94	-	94	N/A	N/A	620/74650
10/7/14	10/16/14	Aramark	Research Meeting/Graduate Doctoral Admin	34	-	-	-	-	34	3	\$ 11.29	100000/74983
9/23/14	10/16/14	Burkett, Charles G.	Business Lunch	-	79	-	-	-	79	4	\$ 19.78	100/74620
10/23/14	10/17/14	Management Team Valet LLC	President's Listening Tour - Valet Services	-	-	-	200	-	200	N/A	N/A	620/74450
10/23/14	10/20/14	Wendy Krispin Caterer, Inc	President's Listening Tour - Catering	-	-	-	3,369	-	3,369	50	\$ 67.38	620/74620
8/27/14	10/21/14	Fogelman Executive Conference Center	Breakfast Meeting	26	-	-	-	-	26	2	\$ 13.14	100000/74983
8/29/14	10/21/14	Fogelman Executive Conference Center	Breakfast Meeting	26	-	-	-	-	26	2	\$ 13.14	100000/74983
8/31/14	10/21/14	Archer Malmo Inc	President's Listening Tour - Print materials	-	-	-	5,571	-	5,571	N/A	N/A	620/74120
9/16/14	10/22/14	M. David Rudd	Lunch Meeting	25	-	-	-	-	25	2	\$ 12.46	100000/74983
10/1/14	10/22/14	Holiday Inn	Breakfast Meeting	30	-	-	-	-	30	3	\$ 9.95	100000/74983
10/2/14	10/22/14	Holiday Inn	Breakfast Meeting	23	-	-	-	-	23	2	\$ 11.44	100000/74983
10/6/14	10/22/14	Holiday Inn	Breakfast Meeting	40	-	-	-	-	40	4	\$ 9.95	100000/74983
9/24/14	10/27/14	Aramark	Student Advisory Board Lunch Meeting	127	-	-	-	-	127	13	\$ 9.79	100000/74983
9/19/14	10/27/14	M. David Rudd	Breakfast Meeting	20	-	-	-	-	20	2	\$ 9.78	100000/74983

**The University of Memphis**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

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					
9/30/14	10/27/14	M. David Rudd	Lunch Meeting	36	-	-	-	-	36	2	\$ 18.00	100000/74983
10/27/14	11/6/14	Aramark	President's Music Reception	-	-	-	479	-	479	40	\$ 11.97	205/74620
10/29/14	11/6/14	Burkett, Charles G.	Business Lunch	-	54	-	-	-	54	3	\$ 18.14	100/74620
10/28/14	11/21/14	Holiday Inn	Breakfast Meeting	46	-	-	-	-	46	4	\$ 11.44	100000/74983
11/14/14	11/24/14	Martin, Stacy S.	Donors/Staff dinner at Football game	-	-	-	7,792	-	7,792	68	\$ 114.59	700/74620
10/27/14	12/1/14	Aramark	Strategic Planning	70	-	-	-	-	70	2	\$ 34.79	100000/74983
11/16/14	12/2/14	M. David Rudd	Dinner Provost Candidate	112	-	-	-	-	112	2	\$ 56.10	100000/74983
11/16/14	12/9/14	Rudd, Michael David.	Lunch with Provost Candidate	-	28	-	-	-	28	2	\$ 13.92	100/74620
12/12/14	12/12/14	Aramark Catering	President's Holiday Party	-	-	-	-	12,166	12,166	1000	\$ 12.17	Catering Funds
12/3/14	12/17/14	Hedges, Tammy L.	President's Holiday Event	-	840	-	-	-	840	50	\$ 16.80	100/74620
11/19/14	12/17/14	Fogelman Executive Conference Center	BOV orientation	-	57	-	-	-	57	4	\$ 14.34	100/74620
12/6/14	12/17/14	Elliott, Susan	Reimbursement - President's Event	-	305	-	-	-	305	100	\$ 3.05	100/74620
12/2/14	12/18/14	Aramark	Lunch with Mains, Germany Exchange Students	88	-	-	-	-	88	7	\$ 12.50	100000/74983
11/6/14	12/18/14	Holliday's Flowers Incorporated	President's Listening Tour - Thank you flowers	-	-	-	89	-	89	N/A	N/A	620/74650
12/10/14	12/21/14	Holiday Inn	Breakfast Meeting	23	-	-	-	-	23	2	\$ 11.44	100000/74983
11/14/14	12/22/14	Fogelman Executive Conference Center	Breakfast Meeting Provost Candidate	29	-	-	-	-	29	2	\$ 14.34	100000/74983
11/20/14	12/22/14	Fogelman Executive Conference Center	Breakfast Meeting VPR Candidate	29	-	-	-	-	29	2	\$ 14.34	100000/74983
12/18/14	1/6/15	Aramark	Holiday luncheon	-	91	-	-	-	91	7	\$ 13.06	100/74620
12/2/14	1/12/15	Holiday inn	Breakfast Meeting University Initiatives	10	-	-	-	-	10	2	\$ 4.98	100000/74983
12/22/14	1/14/15	Martin, Stacy S.	Catering President Suite - Bowl Game	-	-	-	1,410	-	1,410	16	\$ 88.13	700/74620
12/10/14	1/20/15	M. David Rudd	Lunch Meeting	66	-	-	-	-	66	2	\$ 33.00	100000/74983
1/8/15	1/21/15	M. David Rudd	Lunch Meeting - President of National Civil Rights Museum	31	-	-	-	-	31	3	\$ 10.27	100000/74983
12/18/14	1/29/15	Holiday Inn	Breakfast Meeting - Community Relations	40	-	-	-	-	40	4	\$ 9.95	100000/74983
1/15/15	1/29/15	Rudd, Michael David.	Department meeting lunch	-	139	-	-	-	139	7	\$ 19.85	100/74620
12/17/14	1/29/15	Levy Restaurants at the FedEx Forum	President Suites to host donors Basketball Game	-	-	-	635	-	635	30	\$ 21.16	620/74620
1/13/15	2/3/15	Rudd, Michael David.	Dinner with donors	-	471	-	-	-	471	4	\$ 117.75	100/74620
3/4/15	2/3/15	The Princeton Club of New York	President's Listening Tour - Rental/Catering	-	-	-	10,554	-	10,554	30	\$ 351.81	620/74450
1/23/15	2/13/15	Fogelman Executive Conference Center	Helmsman Publication Board Breakfast	129	-	-	-	-	129	9	\$ 14.34	100000/74983

**The University of Memphis**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

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					
2/10/15	2/26/15	Kristen Winston Catering	President's Listening Tour - Catering	-	-	-	2,353	-	2,353	66	\$ 35.65	620/74620
2/10/15	3/4/15	Parking Management Company	President's Listening Tour - Valet Services	-	-	-	389	-	389	N/A	N/A	620/74450
3/2/15	3/18/15	Holiday Inn	Community Relations	20	-	-	-	-	20	2	\$ 9.95	100000/74983
2/18/15	3/18/15	Holiday Inn	Church Health Center Partnership	45	-	-	-	-	45	3	\$ 14.89	100000/74983
2/23/15	3/18/15	Holiday Inn	University Initiatives	40	-	-	-	-	40	4	\$ 9.95	100000/74983
2/12/15	3/18/15	M. David Rudd	University Relations	33	-	-	-	-	33	2	\$ 16.50	100000/74983
3/3/15	3/18/15	M. David Rudd	City of Memphis Partnership Lunch Meeting	35	-	-	-	-	35	2	\$ 17.70	100000/74983
1/1/15	3/26/15	Holiday Inn	Community Relations	16	-	-	-	-	16	2	\$ 7.99	100000/74983
1/27/15	3/26/15	Holiday Inn	Community Relations	21	-	-	-	-	21	3	\$ 6.95	100000/74983
1/16/15	3/26/15	Holiday Inn	Community Relations	20	-	-	-	-	20	2	\$ 9.95	100000/74983
3/16/2015	4/1/2015	Holiday Inn University of Memphis	03/16/2015 Lunch MDR	26	-	-	-	-	26	2	\$ 12.95	100000/74983
3/17/2015	4/1/2015	Holiday Inn University of Memphis	03/17/2015 Community Relations Lunch Meeting	20	-	-	-	-	20	2	\$ 9.95	100000/74983
3/16/2015	4/1/2015	Holiday Inn University of Memphis	3/16/2015 Community Relations Breakfast	20	-	-	-	-	20	2	\$ 9.95	100000/74983
3/2/2015	4/13/2015	Aramark Inc	3/02/2015 Lunch Meeting MDR, University Relations	73	-	-	-	-	73	3	\$ 24.32	100000/74983
3/20/2015	4/20/2015	Rudd, Michael David.	03/20/2015 Community Relations lunch meeting	43	-	-	-	-	43	2	\$ 21.50	100000/74983
4/12/2015	4/22/2015	Fogelman Executive Conference Cente	4/12/2015 Breakfast MDR and Loretta Rudd with Wink Martindale, spouse and driver	78	-	-	-	-	78	5	\$ 15.54	100000/74983
4/26/15	4/26/15	Aramark Catering	Honors Assembly Reception	-	-	-	-	2,985	2,985	425	\$ 7.02	Catering Funds
4/26/15	4/26/15	Aramark Catering	President's Leadership Awards Recognition Reception	-	-	-	-	1,914	1,914	250	\$ 7.66	Catering Funds
3/31/2015	5/19/2015	Aramark Inc	3/31/2015 University Relations with Ricky Kirby and Karen Weddle West	48	-	-	-	-	48	3	\$ 15.99	100000/74983
4/20/2015	5/19/2015	Aramark Inc	4/20/2015 MDR, University Relations	50	-	-	-	-	50	3	\$ 16.64	100000/74983
5/7/2015	5/22/2015	Rudd, Michael David.	05/07/2015 Community Relations Meeting	38	-	-	-	-	38	2	\$ 19.00	100000/74983
4/6/2015	5/29/2015	Holiday Inn University of Memphis	4/6/2015 Lunch Meeting to discuss hosting Master Classes at Rudi Scheidt School of Music Invoice:32029	26	-	-	-	-	26	2	\$ 12.95	100000/74983

**The University of Memphis**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

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					
5/13/2015	5/29/2015	Aramark Inc	5/13/2015 Lunch MDR, University Relations	52	-	-	-	-	52	3	\$ 17.31	100000/74983
5/14/2015	6/3/2015	Holiday Inn	5/14/2015 Breakfast Meeting to discuss development prospects	20	-	-	-	-	20	2	\$ 9.95	100000/74983
5/12/2015	6/3/2015	Holiday Inn	5/12/2015 Breakfast Meeting, potential donor to the UofM	17	-	-	-	-	17	2	\$ 8.45	100000/74983
6/3/2015	6/15/2015	Holiday Inn	6/3/2015 Breakfast Meeting - Informing Shelby County Delegation members of the UofM's funding priorities	30	-	-	-	-	30	3	\$ 9.95	100000/74983
5/21/15	6/19/15	Athletics - TSF	Blue and Gray Gala	-	-	-	22,557	-	22,557	380	\$ 59.36	480210/74983
5/21/15	6/19/15	Athletics - TSF	Blue and Gray Gala (President's Table)	-	-	2,000	-	-	2,000	10	\$ 200.00	480210/74983
5/21/2015	6/29/2015	Aramark	5/21/2015 Lunch Meeting with student D91 to discuss career path	32	-	-	-	-	32	2	\$ 15.99	100000/74983
6/15/2015	6/29/2015	Aramark	6/15/2015 Lunch Meeting MDR	48	-	-	-	-	48	3	\$ 15.99	100000/74983
5/15/15	6/30/15	Rudd, Michael David.	Dinner with donors	-	300	-	-	-	300	5	\$ 60.00	100/74620
6/26/2015	7/2/2015	M. David Rudd	6/26/2015 Lunch, Editor of the Commercial Appeal	59	-	-	-	-	59	2	\$ 29.50	100000/74983
6/16/2015	7/7/2015	Holiday Inn	6/16/2015 Breakfast Meeting - Community Relations	20	-	-	-	-	20	2	\$ 9.95	100000/74983
6/5/2015	7/7/2015	Holiday Inn	6/05/2015 Breakfast Meeting - Community Relations	20	-	-	-	-	20	2	\$ 9.95	100000/74983
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 2,249</b>	<b>\$ 3,918</b>	<b>\$ 8,800</b>	<b>\$ 56,657</b>	<b>\$ 18,707</b>	<b>\$ 90,330</b>			



**The University of Memphis**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
7/22/14	The Greater Memphis Chamber	Dr. Rudd's membership	\$ -	\$ 5,750	\$ -	\$ -	\$ 5,750	100/74640
7/24/14	Porter Paint	Maintenance - replace ceiling tile and grid	-	-	1,144	-	1,144	271111/74320
7/25/14	Allen Blinds	New Blinds - President's Suite Rm 337	-	-	592	-	592	772623/74500
7/31/14	National Awards	Keynote Speaker Gift- August Commencement	-	-	119	-	119	401000/74986
8/5/14	Carpet Contractors	New carpet for Admin 335, 337, 339, 341, 361	-	-	20,965	-	20,965	772836/74500
8/5/14	Carpet Contractors	New carpet for Admin 335	-	-	1,875	-	1,875	772836/74500
8/8/14	The Dixon Gallery & Gardens	UofM Executive Team Retreat	700	-	-	-	700	100000/74632
8/11/14	Graduate Supply House	Presidential Regalia (Dr. M. David Rudd)	-	-	720	-	720	401000/74986
8/14/14	Charles Burkett	Book order for BOV, Leadership team	-	909	-	-	909	100/74100
8/26/14	Assoc for the Study of African American Life and History	Sponsorship for annual convention	-	5,000	-	-	5,000	100/74640
8/30/14	Season Tickets	Football Season Tickets (54 @ \$150 each)	-	-	8,100	-	8,100	751010/58000
8/30/14	Season Tickets	Football Season (24 person suite @ \$15,000 each suite)	-	-	15,000	-	15,000	751010/58000
9/11/14	Peerless Printing	Compliments Card for President Rudd	272	-	-	-	272	100000/74190
9/18/14	Matthew's Contract Painting	Maintenance - paint admin 361	-	-	4,939	-	4,939	271111/74320
10/1/14	Damilic Corporation	M. David Rudd - Sig file for Memory	155	-	-	-	155	100000/74986
10/1/14	Blue Sky Courier	Courier Service to Deliver Game Tickets	45	-	-	-	45	100000/74490
10/6/14	Office Interiors of Memphis	New Furniture for Admin 335, 337, 339, 341, 361	-	-	19,851	-	19,851	772623/74500

**The University of Memphis**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
10/7/14	Spradlin, Jenci	Postage exp for President Reception - Washington DC	-	182	-	-	182	100/74110
10/7/14	Spradlin, Jenci	Signage for President Reception - Washington DC	-	59	-	-	59	100/74120
10/16/14	Technical Innovation	AV Upgrades Funded by ITS Vendor: Technical Innovation Ref. P0150423 (Line#18, and Line#22 thru Line#26)	-	-	2,959	-	2,959	300000/74500
10/21/14	Tiger Copy Graphics	Printing of Commencement VIP Guest Invitations	-	-	90	-	90	401000/74110
11/1/14	Blue Sky Courier	Courier Service to Deliver Game Tickets	25	-	-	-	25	100000/74490
11/1/14	Blue Sky Courier	Courier Service to Deliver Game Tickets	17	-	-	-	17	100000/74490
11/3/14	Follett Higher Education	Supplies for President Gift Bags	291	-	-	-	291	100000/74490
11/8/14	Season Tickets	Men's Basketball season tickets 8 @ \$825 each	-	-	6,600	-	6,600	750010/58000
11/8/14	Season Tickets	Men's Basketball season tickets 4 @ \$705 each	-	-	2,820	-	2,820	750010/58000
11/8/14	Men's Basketball Parking	Fed Ex Forum garage parking pass spot #1187 1 @ \$350 per space	-	-	350	-	350	750010/74632
11/8/14	Men's Basketball Parking	Peabody Place parking pass 4 @ \$215 per space	-	-	860	-	860	750010/74632
11/11/14	Delta United	Paint walls in Admin 341	-	-	1,100	-	1,100	271111/74320
11/11/14	Delta United	Replace ceiling tiles in Admin 341	-	-	3,872	-	3,872	271111/74320
12/1/14	Nike Apparel - MBB	3 Sweatsuits, 8 Polos	-	-	540	-	540	750000/74503
12/1/14	Nike Apparel - FB	Jacket, 2 Polos, Shoes	-	-	190	-	190	751000/74503
12/2/14	Blue Sky Courier	Courier Service to Deliver Game Tickets	11	-	-	-	11	100000/74490

**The University of Memphis**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
12/3/14	Lowe's & Univ Physical Plant	Purchase & installation of batts above ceiling & East wall	-	-	165	-	165	531010/76100
12/12/14	Nike Apparel - Bowl Game	Polo, Jacket, Pants, hoody Hat, Shirt, Whoody, Wpant	-	-	265	-	265	751011/74503
12/15/14	Blue Sky Courier	Courier Service to Deliver Game Tickets	44	-	-	-	44	100000/74490
12/15/14	Blue Sky Courier	Courier Service to Deliver Game Tickets	37	-	-	-	37	100000/74490
12/15/14	Blue Sky Courier	Courier Service to Deliver Game Tickets	57	-	-	-	57	100000/74490
1/14/15	Beasley, Stephanie	Gift certificate for donor	-	200	-	-	200	100/74650
1/14/15	The Economic Club of Memphis	Membership for Dr. Rudd	-	850	-	-	850	100/74610
1/22/15	Blue Sky Courier	Courier Service to Deliver Game Tickets	32	-	-	-	32	100000/74490
1/30/15	Blue Sky Courier	Courier Service to Deliver Game Tickets	76	-	-	-	76	100000/74490
2/12/15	Blue Sky Courier	Courier Service to Deliver Game Tickets	73	-	-	-	73	100000/74490
2/19/15	Whimsy Cookie company	Cookies for University employees	-	76	-	-	76	100/74620
2/26/15	Blue Sky Courier	Courier Service to Deliver Game Tickets	35	-	-	-	35	100000/74490
2/28/15	University Tiger Copy Graphics	Printing Commencement Invitations for VIP guests	-	-	130	-	130	401000/74110
3/12/15	National Awards	Keynote Speaker Gift - December Commencement	-	-	248	-	248	401000/74986
3/12/15	OH Hendricks Sheet Metal Inc.	Install duct above ceiling to reduce noise transfer	-	-	2,112	-	2,112	532000/74320
3/17/15	Blue Sky Courier	Courier Service to Deliver Game Tickets	45	-	-	-	45	100000/74490
3/24/15	AIA Memphis	Tickets to AIA Memphis Architecture & Design Awards	-	150	-	-	150	100/74630
4/24/15	Blue Sky Couriers	Delivery of Gift Agreement	10	-	-	-	10	100000/74490

**The University of Memphis**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
4/27/15	The Frame Corner	Framed Honorary Degrees	-	-	347	-	347	401000/74986
4/28/15	Graduate Supply House	Regalia for Honorary Doctoral recipients	-	-	305	-	305	401000/74986
4/28/15	U of M University Center	Usage of Rose Theatre for Honors Assembly	-	-	95	-	95	401000/74986
4/30/15	Blue Sky Couriers	Delivery of signed football as thank you gift	10	-	-	-	10	100000/74490
4/30/15	Parking Services	Parking passes for guests to Presidents Office	75	-	-	-	75	100000/74992
5/4/15	Chickasaw Signs Inc	Student Plaques	-	-	325	-	325	425020/74500
6/1/15	Tiger Copy Graphics	Honors Assembly Programs	-	-	717	-	717	401000/74110
6/10/15	Blue Sky Couriers	Donor relations - Delivery of signed football	11	-	-	-	11	100000/74490
6/18/15	Blue Sky Couriers	Donor relations - Delivery of signed football	21	-	-	-	21	100000/74490
6/23/15	6/8/2015 Conference and Event Services - CPO2312/J0178531	MRC Board Meeting	225	-	-	-	225	100000/74986
4/27/15	The Frame Corner	Framed Honorary Degrees	-	-	74	-	74	401000/74986
6/26/15	Parking Services	Parking passes for guests to Presidents Office	75	-	-	-	75	100000/74992
6/30/15	Blue Sky Couriers	Donor relations - Delivery of signed football	22	-	-	-	22	100000/74490
<b>Total Other Operating Expenses for the President</b>			<b>\$ 2,364</b>	<b>\$ 13,176</b>	<b>\$ 97,469</b>	<b>\$ -</b>	<b>\$ 113,009</b>	

This finishes renovation and furniture replacement recommendation for the president's office suite from UM Campus Planning and Design included new furnishings for both the work office room 337 and the main office room 339. The entire office suite was also in need of new carpeting and routine painting, and there are a few small items in the restroom that need attention. Additionally the IT display system received a new wireless controller since the current wired table was removed and reutilized.

The existing furniture for the President's office was a mix match of older items, with some dating back two presidents. The desk was undersized, the room needed more shelving space and needed accommodations for the many visitors and guests that frequent the office during the normal course of business. The carpet throughout the suite of offices was worn and wrinkled and had reached the end of its useful life.

**The University of Memphis**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		

The request/purchase was recommended by UM Campus Planning and Design, reviewed by business personnel and deemed to be appropriate, reasonable and durable. These should serve the university well for many years and the investment needed was worthwhile. The existing furniture was still useable and will be redeployed to other needed areas on campus.

**Chattanooga State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 195,699	\$ -	\$ -	\$ -	\$ -	\$ 195,699
Travel	A	12,007	-	2,891	-	-	14,898
Business Meals and Hospitality	B	7,761	1,230	-	-	-	8,991
Other Expenses	C	2,529	1,325	152	1,140	1,350	6,495
Discretionary Allowance		3,667	-	-	-	-	3,667
Housing Allowance		5,400	-	-	-	-	5,400
Other Allowances		1,650	-	-	-	-	1,650
		<u>\$ 228,712</u>	<u>\$ 2,555</u>	<u>\$ 3,043</u>	<u>\$ 1,140</u>	<u>\$ 1,350</u>	<u>\$ 236,800</u>
<b>President's Office:</b>							
Salary and Benefits (1.72 FTE)		\$ 138,201	\$ -	\$ -	\$ -	\$ -	\$ 138,201
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		1,956	-	-	-	-	1,956
		<u>\$ 140,157</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140,157</u>
<b>Total Expenses</b>		<u><b>\$ 368,869</b></u>	<u><b>\$ 2,555</b></u>	<u><b>\$ 3,043</b></u>	<u><b>\$ 1,140</b></u>	<u><b>\$ 1,350</b></u>	<u><b>\$ 376,957</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances of **\$150.00 per month** for **cell phone usage**.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year **2014** was **\$30,000.00 (which includes \$16,500 trade-in)**. Maintenance costs for the vehicle are recorded in Org Code **303004** and totaled **\$ 102.29** for the period.

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

Chattanooga State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2014 to June 30, 2015

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
7/23/14	8/3/14	7/22/14	Bridgetown, Barbados	Meetings with Barbados Mfg Assn/US Ambassador/ Unv of West Indies/Community Leaders	\$ 1,223	\$ 1,665	\$ 679	\$ 965	D \$ 4,531	\$ -	\$ -	\$ -	\$ 4,531	100001-73400
8/4/14	8/5/14	8/20/14	Galatin, TN	TBR Board Meeting - President's Retreat at Vol State	-	95	32	-	127	-	-	-	127	100001-73100
9/14/14	9/16/14	10/2/14	Washington, DC and Arlington, VA	Meet with Exec Director of Gallup Edu and speak at AACC/AASA Dialogue on Pathways	-	E 247	53	F 45	346	-	-	-	346	100001-73400
9/18/14	9/19/14	9/12/14	Manhattan, NY	Meet with Yeshiva University Administration to finalize terms of partnership	511	353	107	54	1,025	-	-	-	1,025	100001-73400
10/7/14	10/8/14	9/29/14	Washington, DC	STEM Higher Ed Council Summit	589	254	94	30	968	-	-	-	968	100001-73200
10/18/14	10/22/14	10/9/14	Chicago, IL	Chicago HERDI Meeting	387	-	A -	B -	387	-	-	-	387	100001-73200
10/26/14	10/27/14	10/16/14	Washington, DC	STEMconnector Close It Summit	596	C -	-	-	596	-	-	-	596	100001-73200
11/10/14	11/11/14	11/18/14	Nashville, TN	TBR Quarterly Meeting	-	155	99	-	254	-	-	-	254	100001-73100
11/25/14	11/26/14	12/4/14	Nashville, TN	Meeting with Chancellor, TBR Office	-	155	99	-	254	-	-	-	254	100001-73100
12/4/14	12/5/14	12/16/14	Nashville, TN	Institutional Briefings at TBR	-	155	99	-	254	-	-	-	254	100001-73100
<b>Total Travel Expenses for the President</b>					<b>\$ 3,306</b>	<b>\$ 3,078</b>	<b>\$ 1,261</b>	<b>\$ 1,095</b>	<b>\$ 8,740</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,740</b>	
1/4/15	1/14/15	2/24/15	Gallatin, TN - Chattanooga, TN	Interim President at CHSCC for entire month of January 2015. - Travel Expenses	\$ 772	\$ -	\$ 368	\$ 24	\$ 1,164	\$ -	\$ -	\$ -	\$ 1,164	100001-73100
<b>Total Travel Expenses for Dr. Warren Nichols (Interim President)</b>					<b>\$ 772</b>	<b>\$ -</b>	<b>\$ 368</b>	<b>\$ 24</b>	<b>\$ 1,164</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,164</b>	
2/10/15	2/11/15	2/19/15	Nashville, TN	2/10: CC President's meeting; 2/11: TBR President's meeting and PTK Recognition luncheon	\$ 129	\$ 155	\$ 99	\$ -	\$ 383	\$ -	\$ -	\$ -	\$ 383	100001-73100
3/3/15	3/4/15	3/12/15	Murfreesboro, TN	MTSU Comm College Transfer Summit	103	95	69	-	267	-	-	-	267	100001-73100
4/27/15	4/27/15	5/21/15	Chattanooga, TN - Downtown	Center Centre Visit and Tour - Downtown	5	-	-	-	5	-	-	-	5	100001-73100
5/18/15	5/19/15	5/21/15	Nashville, TN	TBR Meeting	133	155	99	-	387	-	-	-	387	100001-73100
5/25/15	5/26/15	6/4/15	Kingsport, TN	TVC CCC Conference	192	97	69	-	358	-	-	-	358	100001-73100
6/8/15	6/9/15	6/18/15	Nashville, TN	TN Promise Comm College leaders convene with Gov. Haslam	-	155	99	-	254	-	-	-	254	100001-73100
6/17/15	6/19/15	6/25/15	Columbia, TN	Quarterly President's Meeting - TBR	167	249	35	-	450	-	-	-	450	100001-73100
<b>Total Travel Expenses for Dr. Fannie Hewlett (Interim President)</b>					<b>\$ 729</b>	<b>\$ 905</b>	<b>\$ 470</b>	<b>\$ -</b>	<b>\$ 2,104</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,104</b>	
7/23/14	8/3/14	8/26/14	Bridgetown, Barbados	Meetings with Barbados Mfg Assn/US Ambassador/ Unv of West Indies/Community Leaders	\$ -	G \$ -	H \$ 661	\$ 50	\$ -	\$ -	\$ 711	\$ -	\$ 711	107001-73400
9/14/14	9/16/14	9/2/14	Washington DC	Meet with Exec Director of Gallup Edu and meet with AACC Entrepreneurship leadership	538	495	178	-	-	-	1,210	-	1,210	107001-73300
9/18/14	9/19/14	10/2/14	Manhattan, NY	Meet with Yeshiva University Administration to finalize terms of partnership	511	353	107	-	-	-	970	-	970	107001-73400
<b>Travel Expenses at the request of the President - Lisa Haynes, Chief Innovati</b>					<b>\$ 1,048</b>	<b>\$ 848</b>	<b>\$ 945</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,891</b>	<b>\$ -</b>	<b>\$ 2,891</b>	
<b>Total Travel Expenses for the President</b>					<b>\$ 5,855</b>	<b>\$ 4,831</b>	<b>\$ 3,043</b>	<b>\$ 1,169</b>	<b>\$ 12,007</b>	<b>\$ -</b>	<b>\$ 2,891</b>	<b>\$ -</b>	<b>\$ 14,898</b>	

A Lodging for Chicago, IL trip (10/18/14 - 10/22/14) was paid by HERDI  
B No Meals for Chicago, IL trip (10/18/14 - 10/22/14) were requested for reimbursement  
C Washington, DC trip - President did not attend

Chattanooga State Community College  
 Schedule A - Travel Expenses for the President - Unaudited  
 For the Period July 1, 2014 to June 30, 2015

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		

**D** \$266.67 of the \$965.35 is for Business Guest meals incurred during travel  
**E** Airfare for Washington, DC trip (9/14/14 - 9/16/14) was paid by President then "he" was reimbursed by AACC for this trip.  
**F** A portion of meals for Washington, DC Trip (9/14/14 - 9/16/14) was paid by President then "he" was reimbursed by AACC (\$110.00). The \$53.25 was reimbursed by the college  
**G** Airfare paid by BMA for Lisa Hayne's travel  
**H** Lisa Haynes did not request any lodging reimbursements for this trip

**FOOTNOTE:** President received \$342.60 credit on his personal account for an AIRFARE that was cancelled (HERDI - 9/27-10/2/14). President reimbursed the college the \$342.60 in the FY15 year. These funds were deposited to the college's Miscellaneous Revenue account. Adjustment for this correction was made on FY the \$342.60 amount is NOT reflected on this report.



**Chattanooga State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
7/1/14	7/11/14	CHSCC - Food Services	Yeshiva Visit	\$ 92	\$ -	\$ -	\$ -	\$ 92	25	\$ 3.68	100001-74980
7/1/14	7/15/14	Jewish Federation of Greater Chattanooga	Yeshiva Visit	132	-	-	-	132	8	\$ 16.50	100001-74980
7/3/14	7/28/14	James L Catanzaro	Discuss Innovation District and ChSCC interaction	18	-	-	-	18	3	\$ 5.92	100001-74980
7/9/14	7/24/14	CHSCC - Food Services	Discuss connecting Chatt State with tech2020	83	-	-	-	83	5	\$ 16.65	100001-74980
7/14/14	7/24/14	CHSCC - Food Services	Economic Roundtable meeting	253	-	-	-	253	16	\$ 15.83	100001-74980
7/17/14	10/13/14	Rotary Club of Chattanooga	Luncheon guest	-	15	-	-	15	1	\$ 15.00	1020-74980
7/18/14	7/28/14	James L Catanzaro	Discuss Student recruitment opportunity within China	31	-	-	-	31	2	\$ 15.53	100001-74980
7/24/14	10/13/14	Rotary Club of Chattanooga	Luncheon guest	-	15	-	-	15	1	\$ 15.00	1020-74980
7/29/14	8/6/14	CHSCC - Food Services	Foundation Board Investment Committee meeting	51	-	-	-	51	8	\$ 6.36	100001-74980
7/29/14	8/6/14	CHSCC - Food Services	Quarterly meeting of the Foundation Board	351	-	-	-	351	19	\$ 18.47	100001-74980
8/8/14	8/26/14	James L Catanzaro	Dinner for TCAT Graduation Speaker and Wife	161	-	-	-	161	4	\$ 40.21	100001-74980
8/12/14	8/26/14	James L Catanzaro	Discuss Maxine Smith Fellow's TBR Project	101	-	-	-	101	3	\$ 33.64	100001-74980
8/14/14	8/26/14	James L Catanzaro	Discuss joint police-college programs, criminal justice, international students/citizens	82	-	-	-	82	3	\$ 27.46	100001-74980
8/15/14	8/26/14	James L Catanzaro	Discuss student involvement with upcoming academic year with Student Government Association	91	-	-	-	91	5	\$ 18.27	100001-74980
8/20/14	8/21/14	CHSCC - Food Services	2014 Fall Convocation Speaker to meet and discuss state of Higher Education	64	-	-	-	64	5	\$ 12.89	100001-74980
8/21/14	10/13/14	Rotary Club of Chattanooga	Luncheon guest	-	15	-	-	15	1	\$ 15.00	1020-74980
8/21/14	8/26/14	CHSCC - Food Services	Meeting of Hamilton County Advisory Council to TnAchieves	24	-	-	-	24	8	\$ 3.00	100001-74980
8/22/14	8/28/14	James L Catanzaro	Discuss student issues with student leaders	84	-	-	-	84	6	\$ 14.08	100001-74980
8/27/14	9/4/14	James L Catanzaro	Discuss development of commercial property and housing support for Chatt State students with ERMCE CEO	61	-	-	-	61	4	\$ 15.34	100001-74980
8/29/14	9/12/14	James L Catanzaro	Discuss student issues and student ideas	91	-	-	-	91	7	\$ 13.01	100001-74980

**Chattanooga State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
9/5/14	9/12/14	CHSCC - Food Services	Introduce incoming Wacker CEO to Wacker Institute team with lunch and tour	110	-	-	-	110	7	\$ 15.74	100001-74980
9/5/14	9/22/14	James L Catanzaro	Discuss student issues and student ideas; introduce student leaders to VP of Student Services	119	-	-	-	119	10	\$ 11.88	100001-74980
9/9/14	9/22/14	James L Catanzaro	Preparation for team project with ROTW Honors Students	59	-	-	-	59	5	\$ 11.73	100001-74980
9/12/14	9/22/14	James L Catanzaro	Discuss student issues and student ideas followed by tour of CoLab facilities	93	-	-	-	93	8	\$ 11.67	100001-74980
9/24/14	9/26/14	CHSCC - Food Services	Discuss ChSCC's ICE Center with BCBS CEO and two of his guest	84	-	-	-	84	5	\$ 16.85	100001-74980
9/25/14	10/9/14	James L Catanzaro	Discuss results of program to date and consider stretch goals for continuation of program	111	-	-	-	111	2	\$ 55.54	100001-74980
9/29/14	10/2/14	CHSCC - Food Services	Discuss partnership with LMU President	26	-	-	-	26	2	\$ 12.95	100001-74980
10/2/14	1/16/15	Rotary Club of Chattanooga	Luncheon guest	-	15	-	-	15	1	\$ 15.00	1020-74980
10/6/14	11/4/14	James L Catanzaro	Discuss buiding design and funding prospects for campus Entrepreneurial Center	61	-	-	-	61	3	\$ 20.33	100001-74980
10/10/14	11/4/14	James L Catanzaro	Plan session for student activities	88	-	-	-	88	7	\$ 12.52	100001-74980
10/15/14	10/22/14	CHSCC - Food Services	Lunch and tour with Walmart VP in charge of STEM	96	-	-	-	96	6	\$ 15.95	100001-74980
10/23/14	10/28/14	CHSCC - Food Services	Discuss future strategies and introduce these new VW Team members to our campus	71	-	-	-	71	5	\$ 14.16	100001-74980
10/24/14	11/11/14	James L Catanzaro	Discuss upcoming campus events, campus climate and life	75	-	-	-	75	7	\$ 10.72	100001-74980
10/28/14	10/30/14	CHSCC - Food Services	Foundation Board Investment Committee meeting	57	-	-	-	57	9	\$ 6.33	100001-74980
10/28/14	10/30/14	CHSCC - Food Services	Quarterly Foundation Board meeting	281	-	-	-	281	22	\$ 12.76	100001-74980
10/29/14	11/11/14	James L Catanzaro	Discuss partnership prospects and internationalization of the campus	196	-	-	-	196	6	\$ 32.67	100001-74980

**Chattanooga State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
10/31/14	11/7/14	CHSCC - Food Services	Discuss campus atmosphere with Student Leaders and Staff	196	-	-	-	196	15	\$ 13.06	100001-74980
11/14/14	12/9/14	James L Catanzaro	Discuss upcoming campus events, campus climate and life	56	-	-	-	56	7	\$ 8.05	100001-74980
12/2/14	12/4/14	James L Catanzaro	Special meeting with RELS honor students to review class and finalize their projects	54	-	-	-	54	5	\$ 10.87	100001-74980
12/4/14	12/11/14	James L Catanzaro	Meet with student leaders to discuss campus activities and student life	99	-	-	-	99	7	\$ 14.18	100001-74980
12/16/14	12/17/14	CHSCC - Food Services	2014 Legislative Delegation luncheon	410	-	-	-	410	17	\$ 24.10	100001-74980
1/14/15	1/22/15	CHSCC - Food Services	Specially called Foundation Board meeting to discuss upcoming Presidential search	39	-	-	-	39	12	\$ 3.25	100001-74980
2/10/15	2/11/15	CHSCC - Food Services	Search firm consultants meeting with Senior Staff to discuss Presidential Search	165	-	-	-	165	13	\$ 12.69	100001-74980
2/10/15	2/11/15	CHSCC - Food Services	Presidential Search committee meeting	170	-	-	-	170	20	\$ 8.50	100001-74980
3/26/15	3/27/15	CHSCC - Food Services	Presidential search committee meeting	392	-	-	-	392	20	\$ 19.59	100001-74980
4/24/15	4/27/15	CHSCC - Food Services	Depositions	50	-	-	-	50	4	\$ 12.50	100001-74980
4/27/15	4/29/15	CHSCC - Food Services	Presidential Search committee	102	-	-	-	102	17	\$ 5.99	100001-74980
5/3/15	5/14/15	Tom Griscom	Reimbursement for dinner hosted for Presidential candidate	-	139	-	-	139	4	\$ 34.83	1020-74980
5/4/15	5/14/15	Tom Griscom	Reimbursement for dinner hosted for Presidential candidate	-	257	-	-	257	6	\$ 42.78	1020-74980
5/4/15	5/15/15	Deborah Adams	Reimbursement for dinner hosted for Presidential candidate	-	100	-	-	100	4	\$ 25.12	1020-74980
5/4/15	5/6/15	CHSCC - Food Services	Presidential candidate to meet with Foundation Board Members	67	-	-	-	67	5	\$ 13.38	100001-74980
5/4/15	5/6/15	CHSCC - Food Services	Presidential candidate to lunch with faculty senate, PSA, and SSA Officers	501	-	-	-	501	28	\$ 17.90	100001-74980
5/5/15	5/15/15	Deborah Adams	Reimbursement for dinner hosted for Presidential candidate	-	56	-	-	56	3	\$ 18.70	1020-74980
5/5/15	5/18/15	CHSCC - Food Services	Two Presidential candidates to meet with Chancellor and Vice Chancellor	26	-	-	-	26	5	\$ 5.20	100001-74980

**Chattanooga State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
5/5/15	5/18/15	CHSCC - Food Services	Presidential candidate to lunch with faculty senate, PSA, and SSA Officers	300	-	-	-	300	25	\$ 11.99	100001-74980
5/6/15	5/14/15	Tom Griscom	Reimbursement for dinner hosted for Presidential candidate	-	229	-	-	229	5	\$ 45.89	1020-74980
5/6/15	5/18/15	CHSCC - Food Services	Presidential candidate to lunch with faculty senate, PSA, and SSA Officers	512	-	-	-	512	18	\$ 28.46	100001-74980
5/6/15	5/18/15	CHSCC - Food Services	Presidential candidate to meet with Foundation Board Members	59	-	-	-	59	5	\$ 11.78	100001-74980
5/8/15	5/14/15	Tom Griscom	Reimbursement for dinner hosted for Presidential candidate	-	132	-	-	132	4	\$ 33.11	1020-74980
5/8/15	5/18/15	CHSCC - Food Services	Presidential candidate to meet with Foundation Board Members	75	-	-	-	75	4	\$ 18.73	100001-74980
5/8/15	5/26/15	CHSCC - Food Services	Presidential candidate to lunch with faculty senate, PSA, and SSA Officers	430	-	-	-	430	12	\$ 35.81	100001-74980
5/9/15	5/14/15	Dr. Fannie Hewlett	Reimbursement for graduation luncheon for guest speaker	-	255	-	-	255	10	\$ 25.55	1020-74980
5/11/15	5/26/15	CHSCC - Food Services	Economic Roundtable meeting	242	-	-	-	242	15	\$ 16.15	100001-74980
5/4 5/5 5/6 5/8	5/26/15	CHSCC - Food Services	Community Reception for Presidential Candidates - Public meet and greet presidential candidates	275	-	-	-	275	NA	\$ 275.00	100001-74980
Various	12/8/14	CHSCC - Food Services	Guest of the President's Office	83	-	-	-	83	N/A	\$ 83.00	100001-74980
Various	12/8/14	CHSCC - Food Services	Coffee - Wednesday Meetings	100	-	-	-	100	NA	\$ 100.00	100001-74980
Various	3/27/15	CHSCC - Food Services	Coffee - Wednesday Meetings	60	-	-	-	60	N/A	\$ 60.00	100001-74980
Total Business Meals and Hospitality Expenses for the President				\$ 7,761	\$ 1,230	\$ -	\$ -	\$ 8,991			

**Chattanooga State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/10/14	The Walden Club	Annual membership dues	\$ -	\$ -	\$ -	\$ 1,140	\$ -	\$ 1,140	1050-74480
7/15/14	Rotary Club of Chattanooga	Quarterly dues	-	225	-	-	-	225	1020-74480
7/17/14	BP	Fuel	88	-	-	-	-	88	100001-75210
8/18/14	Chattanooga State	Reimburse for purchase of pen sets & dedication plaques for Wacker presentation	-	375	-	-	-	375	1020-74980
8/20/14	BP	Fuel	185	-	-	-	-	185	100001-75210
	The Company Lab	48 Hour Launch Sponsorship Grant	1,000	-	-	-	-	1,000	100001-74980
8/20/2014									
9/16/14	BP	Fuel	382	-	-	-	-	382	100001-75210
9/30/14	Century Link	Land line phone calls made from President's phone for 1st quarter (Jul14 - Sep14)	-	-	20	-	-	20	300301-74220
10/13/14	Rotary Club of Chattanooga	Quarterly dues	-	225	-	-	-	225	1020-74480
10/21/14	BP	Fuel	287	-	-	-	-	287	100001-75210
10/28/14	Mountain View Nissan	Oil/Filter Change; Rotate Tires; Wipers replaced	-	-	102	-	-	102	303004-75290
11/18/14	BP	Fuel	212	-	-	-	-	212	100001-75210
12/17/2014	BP	Fuel	214	-	-	-	-	214	100001-75210
12/31/14	Century Link	Land line phone calls made from President's phone for 2nd quarter (Oct14 - Dec14)	-	-	7	-	-	7	300301-74220
1/20/15	Tennessee Department of Revenue	Tag Renewal for President's vehicle	-	-	4	-	-	4	303004-75290
1/20/15	BP	Fuel	83	-	-	-	-	83	100001-75210
2/19/2015	BP	Fuel	77	-	-	-	-	77	100001-75210
3/24/15	Rocky Sanders Hardwood Floor	Sand, stain and finish wood floor. Install oak shoe mold in President's office.	-	-	-	-	1,350	1,350	914002-801201
3/31/15	Century Link	Land line phone calls made from President's phone for 3rd quarter (Jan15)	-	-	2	-	-	2	300301-74220
5/11/15	Gamma Pi Boule Foundation	Paul A. McDaniel Golf Classic Sponsorship	-	500	-	-	-	500	1020-74980
6/30/15	Century Link	Land line phone calls made from President's phone for 4th quarter (Feb15 - Jun 15)	-	-	17	-	-	17	300301-74220
<b>Total Other Operating Expenses for the President</b>			<b>\$ 2,529</b>	<b>\$ 1,325</b>	<b>\$ 152</b>	<b>\$ 1,140</b>	<b>\$ 1,350</b>	<b>\$ 6,495</b>	

**Cleveland State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 203,385	\$ -	\$ -	\$ -	\$ -	\$ 203,385
Travel	A	5,767	-	-	-	-	5,767
Business Meals and Hospitality	B	757	-	51	2,589	-	3,397
Other Expenses	C	2,345	-	36,910	1,562	-	40,817
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		480	-	-	-	-	480
		<u>227,534</u>	<u>-</u>	<u>36,960</u>	<u>4,151</u>	<u>-</u>	<u>268,646</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		112,925	-	-	-	-	112,925
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		-	-	-	-	-	-
		<u>112,925</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112,925</u>
<b>Total Expenses</b>		<u><b>\$ 340,459</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 36,960</b></u>	<u><b>\$ 4,151</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 381,571</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances of \$40/month for a cell phone stipend.

**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 2015 was \$36,909.50. He began driving that car on 10/22/14. Prior to that, he drove a car purchased in FY 2011 at a cost of \$27,294. Maintenance costs for the vehicles are recorded in Org Code 331013 and totaled approximately \$50. This is an estimate because the oil change performed on the older vehicle was done in-house by CSCC Maintenance staff. There were no maintenance costs at all for the newer vehicle as all maintenance is covered under the vehicle's warranty for the first 2 years.

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

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

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

**Cleveland State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Total	Organization & Account Code
									Institutional	Foundation		
8/4/14	8/15/14	8/14/14	Gallatin	TBR Presidents' retreat	\$ -	\$ 95	\$ 69	\$ -	\$ 164	\$ -	\$ 164	100001/73100
8/18/14	8/19/14	8/21/14	Nashville	TBR Presidents' Mtg	-	143	99	20 b	262	-	262	100001/73100
9/25/14	9/26/14	10/7/14	Knoxville	TBR Quarterly mtg	-	120	69	-	189	-	189	100001/73100
10/27/14	10/28/14	11/11/14	Nashville	TN Dept of Ed-LEAD conference	-	-	99	6 b	105	-	105	100001/73100
11/10/14	11/11/14	11/18/14	Nashville	TBR Presidents' Mtg	-	155	99	-	254	-	254	100001/73100
12/7/14	12/9/14	8/12/14	Nashville	SACS Annual Conference	-	-	-	500 a	500	-	500	100001/73900
12/7/14	12/9/14	12/16/14	Nashville	SACS Annual Conference	-	383	99	32 b	514	-	514	100001/73100
1/17/15	1/21/15	12/16/14	Washington, DC	AACC High Performance Team Training	251	-	-	-	251	-	251	100001/73200
1/17/15	1/21/15	2/3/15	Washington, DC	AACC High Performance Team Training	333	698	328	52 b	1,410	-	1,410	100001/73200
1/17/15	1/21/15	2/19/15	Washington, DC	AACC High Performance Team Training--4 staff members who were also on trip reimbursed Dr. Seymour for their travel expenses for which he personally paid & for which they were personally reimbursed by Cl. State	(227)	-	(144)	-	(371)	-	(371)	100001/73200
1/17/15	1/21/15	2/19/15	Washington, DC	AACC High Performance Team Training--portion of President's travel expenses were reimbursed by the <b>AACC (Amer.Assoc. of Comm. Colleges)</b>	(179)	(349)	(92)	(26) b	(646)	-	(646)	100001/73200
2/10/15	2/11/15	2/19/15	Nashville	TBR Presidents' Mtg	-	155	50	-	204	-	204	100001/73100
3/25/15	3/25/15	3/17/15	Nashville	TN College Assoc Annual Mtg	-	-	-	100 a	100	-	100	100001/73900
3/25/15	3/25/15	4/2/15	Nashville	TN College Assoc Annual Mtg	-	-	-	10 b	10	-	10	100001/73100
4/17/15	4/21/15	3/17/15	San Antonio, TX	AACC Annual Convention	-	-	-	865 a	865	-	865	100001/73900
4/17/15	4/21/15	4/30/15	San Antonio, TX	AACC Annual Convention	395	715	188	32 b	1,329	-	1,329	100001/73200
6/14/15	6/16/15	6/2/15	Asheville, NC	Workshop-Comm.Colleges of Appalachia	-	-	-	100 a	100	-	100	100001/73200
6/14/15	6/16/15	6/30/15	Asheville, NC	Workshop-Comm.Colleges of Appalachia	-	278	78	-	356	-	356	100001/73200
6/18/15	6/19/15	6/30/15	Columbia, TN	TBR Quarterly mtg	-	147	23	-	170	-	170	100001/73100
<b>Total Travel Expenses for the President</b>					<b>\$ 574</b>	<b>\$ 2,538</b>	<b>\$ 964</b>	<b>\$ 1,691</b>	<b>\$ 5,767</b>	<b>\$ -</b>	<b>\$ 5,767</b>	

a Conference Registration Fee  
b Parking

**Cleveland State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
7/23/14	7/23/14	Panera Bread	Strategic Planning Steering Committee Meeting	\$ 64	\$ -	\$ -	\$ -	\$ 64	18	\$ 3.55	100001/74495
7/24/14	7/24/14	Sluder Mgmt d/b/a Honey Baked Ham & Café	President's Cabinet Retreat	104	-	-	-	104	14	\$ 7.44	100001/74495
7/24/14	8/26/14	Wal Mart	President's Cabinet Retreat	35	-	-	-	35	14	\$ 2.47	100001/74495
8/25/14	9/18/14	Dr. Wm Seymour	lunch & bus.discussion w/SACSCOC consultant, Dr.Doug Whitlock & Marcia O'Connor	30	-	-	-	30	3	\$ 10.11	100001/74495
9/15/14	9/18/14	Dr. Wm Seymour	lunch & TBR Policy discussions w/Don Ungurait, Joan Bates, Dr.Stokes, Dr.King, Dr.Wright & Mike Hodges	90	-	-	-	90	7	\$ 12.88	100001/74495
10/15/14	10/23/14	Dr. Wm Seymour	after-hrs dinner & bus.discussion w/SACSCOC consultant, Dr.Doug Whitlock	-	-	51	-	51	2	\$ 25.45	104002/74490
11/13/14	11/10/14	Meigs County Chamber of Commerce	Annual Chamber Banquet	-	-	-	90	90	3	\$ 30.00	n/a
1/9/15	4/2/15	Dr. Wm Seymour	dinner with CSCC Foundation chairwoman, Amy Lillios, to discuss responsibilities & mtgs	32	-	-	-	32	2	\$ 16.22	100001/74495
1/15/15	1/15/15	Firehouse Subs	Thank-you meal for Enrollment Svcs staff for overtime hours during spring registration	-	-	-	140	140	a 18	\$ 7.78	n/a
1/29/15	1/26/15	Cleveland-Bradley Chamber of Commerce	Annual Chamber Banquet	-	-	-	750	750	8	\$ 93.75	n/a
1/29/15	1/26/15	Athens Chamber of Commerce	Annual Chamber Banquet	-	-	-	150	150	5	\$ 30.00	n/a
1/29/15	4/2/15	Dr. Wm Seymour	after-hrs dinner & bus.discussion w/SACSCOC consultant, Dr.Doug Whitlock	68	-	-	-	68	5	\$ 13.65	100001/74495
2/2/15	3/3/15	Wal Mart	President's Cabinet Retreat	112	-	-	-	112	11	\$ 10.18	100001/74495
2/10/15	1/26/15	Polk County Chamber of Commerce	Annual Chamber Banquet	-	-	-	150	150	5	\$ 30.00	n/a
2/12/15	3/5/15	United Way	Annual Banquet	-	-	-	275	275	7	\$ 39.29	n/a
2/19/15	2/11/15	Etowah Chamber of Commerce	Annual Chamber Banquet	-	-	-	90	90	3	\$ 30.00	n/a
2/20/15	3/3/15	Chick-fil-A	Pathways to Prosperity of SE TN Counselor Advisory Mtg	-	-	-	408	408	a 75	\$ 5.44	n/a
2/20/15	3/26/15	Wal Mart	Pathways to Prosperity of SE TN Counselor Advisory Mtg	41	-	-	-	41	a 75	\$ 0.55	100001/74495



Cleveland State Community College  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
For the Period July 1, 2014 to June 30, 2015

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
3/5/15	3/10/15	Payne Vending	Strategic Planning Steering Committee Meeting	180	-	-	-	180	17	\$ 10.59	100001/74495
4/2/15	4/8/15	Payne Vending	Refreshments for Strategic Plan Reveal	-	-	-	336	336	<sup>a</sup> 125	\$ 2.69	n/a
5/5/15	4/8/15	Cleveland-Bradley Chamber of Commerce	Small Business Award luncheon	-	-	-	200	200	8	\$ 25.00	n/a
6/8/15	6/16/15	TN College of Applied Tech-Athens	Luncheon for Workforce Summit	493	-	-	-	493	50	\$ 9.85	100004/74495
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$ 757</u>	<u>\$ -</u>	<u>\$ 51</u>	<u>\$ 2,589</u>	<u>\$ 3,397</u>			

<sup>a</sup> Number of attendees is an estimate

**Cleveland State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
7/29/15	Shell	fuel	\$ 107	\$ -	\$ -	\$ -	\$ 107	100001/75210
8/11/14	Nat'l Assoc for Comm.College Entrep	1 complete Quick Start Guide Set-6 books	-	-	-	185	185	N/A
8/12/14	Cleveland Insurance Co	sponsorship of 3 area schools' paper drive	-	-	-	600	600	N/A
9/4/14	Shell	fuel	167	-	-	-	167	100001/75210
10/7/14	Shell	fuel	105	-	-	-	105	100001/75210
10/21/14	Don Ledford Auto	2015 Chevy Impala	-	-	36,910	-	36,910	F:931110 O:810001 A:78120
11/4/14	Shell	fuel	108	-	-	-	108	100001/75210
11/18/14	Dr. William Seymour	fuel	66	-	-	-	66	100001/75210
12/2/14	Shell	fuel	126	-	-	-	126	100001/75210
1/8/15	Shell	fuel	98	-	-	-	98	100001/75210
2/3/15	Shell	fuel	68	-	-	-	68	100001/75210
2/19/15	Amer.Assoc of Community Colleges (AACC)	AACC High Performance Team Training-portion of President's travel expenses to Washington DC were reimbursed by the AACC	(46)	-	-	-	(46)	100001/75210
3/12/15	Shell	fuel	87	-	-	-	87	100001/75210
4/9/15	Shell	fuel	118	-	-	-	118	100001/75210
4/9/15	Habitat for Humanity	donation to the Women's Build project	-	-	-	175	175	n/a
4/9/15	Southern Traditions	11 Recognition gifts for Retirees & Emeritus employees	955	-	-	-	955	100004/74790
4/14/15	Cleveland Daily Banner	Readers' Choice Awards-extra banners	-	-	-	100	100	n/a
4/16/15	Dr. William Seymour	reimbursement for Readers' Choice Awards-extra banners	-	-	-	100	100	n/a
5/4/15	Chattanooga Lookouts Baseball	employee relations development-84 tickets	-	-	-	252	252	n/a
5/5/15	Shell	fuel	97	-	-	-	97	100001/75210
6/2/15	Shell	fuel	130	-	-	-	130	100001/75210
6/25/15	Monroe Co.Chamber of Commerce	Hole sponsorship-annual golf tournament	-	-	-	150	150	n/a
6/30/15	Shell	fuel	159	-	-	-	159	100001/75210
<b>Total Other Operating Expenses for the President</b>			<b>\$ 2,345</b>	<b>\$ -</b>	<b>\$ 36,910</b>	<b>\$ 1,562</b>	<b>\$ 40,817</b>	

**Columbia State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 216,283	\$ -	\$ -	\$ -	\$ -	\$ 216,283
Travel	A	7,669	-	2,124	-	-	9,794
Business Meals and Hospitality	B	6,410	-	2,765	-	-	9,175
Other Expenses	C	1,504	4,195	41,083	-	-	46,782
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		477	-	-	-	-	477
		<u>247,142</u>	<u>4,195</u>	<u>45,972</u>	<u>-</u>	<u>-</u>	<u>297,309</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		103,518	-	-	-	-	103,518
Travel		2,396	-	-	-	-	2,396
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		20,394	839	-	-	-	21,233
		<u>126,307</u>	<u>839</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>127,147</u>
<b>Total Expenses</b>		<u><b>\$ 373,449</b></u>	<u><b>\$ 5,034</b></u>	<u><b>\$ 45,972</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 424,456</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances of approximately \$30 per month for cell phone paid to vendor.

**Housing** - The President is provided the use of a residence. Maintenance costs for the residence are recorded in Org Code \_\_\_\_\_ and totaled \$\_\_\_\_\_ for the period.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 15 was \$39,474.40. Maintenance costs for the vehicle are recorded in Org Code 419001 and totaled \$0 for the period.

**Athletic Tickets** - The President is provided tickets to university athletic events. The face value of the tickets is recorded in Org Code \_\_\_\_\_ and totaled \$ 0 for the period.

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

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

**Columbia State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
7/15/14	7/15/14	12/4/2013	Franklin, TN	Williamson County Chamber of Commerce membership meeting	\$ -	-	-	\$ 30	\$ 30	\$ -	\$ -	\$ -	\$ 30	100001-73100
8/4/14	8/5/14	8/13/14	Gallatin, TN	Community College President's Retreat	-	95	-	-	95	-	-	-	95	100001-73100
8/19/14	8/19/14	12/4/2013	Franklin, TN	Williamson County Chamber of Commerce membership meeting	-	-	-	30	30	-	-	-	30	100001-73100
8/21/14	8/22/14	9/2/14	Knoxville, TN	Tennessee Economic Council on Women quarterly meeting & retreat	53	-	-	-	53	-	-	-	53	100001-73100
9/19/14	9/23/14	8/25/14, 9/9/14, 10/27/14	Colorado Springs, CO	COMBASE annual conference	806	434	198	300	1,739	-	-	-	1,739	100001-73200
9/25/14	9/26/14	10/15/14	Knoxville, TN	Quarterly TBR Board meeting	-	117	-	-	117	-	-	-	117	100001-73100
10/1/14	10/1/14	10/15/14	Nashville, TN	Nashville Area Chamber & Partnership 2020 annual meeting	6	-	-	-	6	-	-	-	6	100001-73100
10/9/14	10/9/14	9/24/14	Murfreesboro, TN	Women in Higher Education in Tennessee conference	-	-	-	80	80	-	-	-	80	100001-73100
10/19/14	10/19/14	9/17/14	Nashville, TN	Economic Summit for Women	-	-	-	235	235	-	-	-	235	100001-73100
10/21/14	10/21/14	12/4/2013	Franklin, TN	Williamson County Chamber of Commerce membership meeting	-	-	30	-	30	-	-	-	30	100001-73100
11/10/14	11/11/14	11/19/14	Nashville, TN	President's meeting TBR	-	129	34	-	163	-	-	-	163	100001-73100
11/12/14	11/12/14	11/5/14, 11/19/14	Nashville, TN	Tennessee Chamber of Commerce & Industry Boots N Business	6	-	-	99	105	-	-	-	105	100001-73100
11/19/14	11/19/14	11/12/14	Franklin, TN	Williamson County Chamber of Commerce annual meeting	-	-	-	55	55	-	-	-	55	100001-73100
2/5/15	2/5/15	1/28/15	Columbia, TN	Maury County Chamber & Economic Alliance annual meeting	-	-	-	35	35	-	-	-	35	100001-73100
12/7/14	12/9/14	9/22/14	Nashville, TN	SACSCOC annual meeting	-	-	-	500	500	-	-	-	500	100001-73100
12/8/14	12/9/14	12/10/14	Washington, DC	Maury County Chamber White House Chamber Fly-In Series	394	419	137	-	951	-	-	-	951	100001-73200
1/22/15		12/17/14	Franklin, TN	Williamson County Chamber of Commerce membership meeting	-	-	-	31	31	-	-	-	31	100001-73100
2/10/15	2/11/15	3/4/15	Nashville, TN	Community College President's meeting & TBR quarterly President' meeting	25	129	41	-	196	-	-	-	196	100001-73100
2/19/15	2/19/15	12/17/14	Franklin, TN	Williamson County Chamber of Commerce membership meeting	-	-	-	31	31	-	-	-	31	100001-73100
2/26/15	2/26/15	4/20/15	Spring Hill, TN	Spring Hill Chamber of Commerce luncheon meeting	-	-	-	20	20	-	-	-	20	100001-73100

**Columbia State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
2/27/15	2/27/15	2/25/15	Columbia, TN	Maury County Chamber of Commerce eggs & issues meeting	-	-	-	10	10	-	-	-	10	100001-73100
3/17/15	3/17/15	4/20/15	Nashville, TN	Maxine Smith Fellows reception	7	-	-	-	7	-	-	-	7	110001-73100
3/25/15	3/25/15	2/9/15	Nashville, TN	Tennessee College Association annual meeting	10	-	-	100	110	-	-	-	110	100001-73100
3/31/15	3/31/15	4/13/15	Waynesboro, TN	Waynesboro Rotary Club Professional Women's luncheon meeting	-	-	-	25	25	-	-	-	25	100001-73100
4/1/15	4/1/15	4/8/15	Nashville, TN	Tennessee Homecoming, Legislators	25	-	-	-	25	-	-	-	25	100001-73100
4/15/15	4/21/15	3/2/15	San Antonio, TX	HERDI Spring meeting & AACC annual convention	509	953	235	865	2,561	-	-	-	2,561	100001-73200
4/21/15	4/21/15	12/17/14	Franklin, TN	Williamson County Chamber of Commerce membership meeting	-	-	-	31	31	-	-	-	31	100001-73100
4/22/15	4/22/15	4/29/15	Franklin, TN	State of the City (Franklin), new Williamson campus	32	-	-	-	32	-	-	-	32	100001-73100
5/2/15	5/2/15	5/4/15	Franklin, TN	Soroptimist International of Franklin Stables & Silks Kentucky Derby party	-	-	-	75	75	-	-	-	75	100001-73100
5/18/15	5/19/15	6/8/15	Nashville, TN	Athletic task force, President's quarterly meeting	-	155	41	-	196	-	-	-	196	100001-73100
5/19/15	5/19/15	12/17/14	Franklin, TN	Williamson County Chamber of Commerce membership meeting	-	-	-	31	31	-	-	-	31	100001-73100
6/16/15	6/16/15	12/17/14	Franklin, TN	Williamson County Chamber of Commerce membership meeting	-	-	-	31	31	-	-	-	31	100001-73100
6/24/15	6/24/15	7/13/15	Franklin, TN	Williamson Medical Center open house	34	-	-	-	34	-	-	-	34	100001-73100
7/21/15		12/17/14	Franklin, TN	Williamson County Chamber of Commerce membership meeting	-	-	-	31	-	-	31	-	31	110001-16000
8/18/15		12/17/14	Franklin, TN	Williamson County Chamber of Commerce membership meeting	-	-	-	31	-	-	31	-	31	110001-16000
9/15/15		12/17/14	Franklin, TN	Williamson County Chamber of Commerce membership meeting	-	-	-	31	-	-	31	-	31	110001-16000
9/28/15		2/4/15	Austin, TX	Williamson County Chamber of Commerce, Williamson Forward: Expedition Austin conference	-	-	-	2,000	-	-	2,000	-	2,000	110001-16000

Columbia State Community College  
 Schedule A - Travel Expenses for the President - Unaudited  
 For the Period July 1, 2014 to June 30, 2015

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
10/20/15		12/17/14	Franklin, TN	Williamson County Chamber of Commerce membership meeting	-	-	-	31	-	-	31	-	31	110001-16000
<b>Total Travel Expenses for the President</b>					<u>\$ 1,908</u>	<u>\$ 2,431</u>	<u>\$ 717</u>	<u>\$ 4,739</u>	<u>\$ 7,669</u>	<u>\$ -</u>	<u>\$ 2,124</u>	<u>\$ -</u>	<u>\$ 9,794</u>	

**Columbia State Community college**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
Future dates	7/28/14	Office Max	Coffee & soft drinks for future meetings	\$ 29	\$ -	\$ -	\$ -	\$ 29	90	\$ 0.32	100004-74501
Future dates	8/4/14	Wal Mart	Napkins, sweeteners, & coffee stirrers for future events	7	-	-	-	7	90	\$ 0.08	100004-74501
8/26/14	9/17/14	Graymere County Club	New employee luncheon	79	-	-	-	79	6	\$ 13.24	100004-74501
9/5/14	9/15/14	Buckhead Coffeehouse	Leadership Council working lunch	231	-	-	-	231	22	\$ 10.50	100004-74501
9/8/14	9/15/14	Janet F. Smith	Lunch to discuss transition Williamson County campus	26	-	-	-	26	2	\$ 13.00	100004-74501
10/1/14	11/10/14	Graymere County Club	New employee luncheon	115	-	-	-	115	8	\$ 14.40	100004-74501
10/24/14	10/29/14	Betty Yates	Leadership Council working lunch	82	-	-	-	82			100004-74501
10/24/14	10/29/14	Tammy Borren	Leadership Council working lunch	137	-	-	-	137			100004-74501
			<b>Subtotal Leadership Council working lunch</b>	219	-	-	-	219	16	\$ 13.71	
10/28/14	11/10/14	Graymere County Club	Lunch with community member	28	-	-	-	28	2	\$ 13.77	100004-74501
10/31/14	11/10/14	Graymere County Club	Lunch with APSU representatives	137	-	-	-	137	9	\$ 15.19	100004-74501
12/3/14	1/20/15	Graymere County Club	Business lunch to discuss new position	31	-	-	-	31	3	\$ 10.31	100004-74501
12/5/14	1/20/15	Graymere County Club	New employee luncheon	93	-	-	-	93	7	\$ 13.26	100004-74501
12/5/14	12/22/14	Hobby Lobby	Employee/retiree holiday reception	71	-	-	-	71			100004-74500
12/5/14	1/5/15	Wal Mart	Employee/retiree holiday reception	86	-	-	-	86			100004-74501
12/5/14	1/28/15	Buckhead Coffeehouse	Employee/retiree holiday reception	200	-	-	-	200			100004-74501
12/5/14	12/3/14	Chick-Fil-A	Employee/retiree holiday reception	194	-	-	-	194			100004-74501
			<b>Subtotal employee/retiree holiday reception</b>	551	-	-	-	551	200	\$ 2.75	
12/13/14	12/14/14	Betty Yates	Fall graduation breakfast	30	-	-	-	30			100004-74501
12/13/14	1/5/15	DJs Party Rentals	Fall graduation breakfast	48	-	-	-	48			100004-74630
12/13/14	12/22/14	Dannie Lynn Seagraves	Fall graduation breakfast	837	-	-	-	837			100004-74501
			<b>Subtotal Fall graduation breakfast</b>	915	-	-	-	915	60	\$ 15.26	
12/19/14	1/28/15	Buckhead Coffeehouse	Leadership Council working lunch	293	-	-	-	293	24	\$ 12.21	100004-74501
1/15/15	2/23/15	Betty Yates	Leadership Maury meeting	30	-	-	-	30	35	\$ 0.85	100004-74501
1/30/15	2/2/15	Christy's 6th St. Restaurant & Café	Legislative Breakfast	-	-	2,373	-	2,373			820021-25400
1/30/15	3/25/15	DJs Party Rentals	Legislative Breakfast	-	-	392	-	392			820021-25400
			<b>Subtotal Legislative Breakfast</b>	-	-	2,765	-	2,765	124	\$ 22.30	

**Columbia State Community college**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
2/3/15	3/11/15	Graymere County Club	Meeting with Albany Technical College leaders	95	-	-	-	95	7	\$ 13.54	100004-74501
2/6/15	2/23/15	Buckhead Coffeehouse	Leadership Council working lunch	273	-	-	-	273			100004-74501
2/6/15	2/23/15	Betty Yates	Leadership Council working lunch	45	-	-	-	45			100004-74501
			<b>Subtotal Leadership Council working lunch</b>	<b>318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>318</b>	<b>25</b>	<b>\$ 12.70</b>	
2/11/15	12/3/15	Pellissippi State Community College	Phi Theta Kappa Academic luncheon	500	-	-	-	500	4	\$ 125.00	100004-74501
3/4/15	4/13/15	Graymere County Club	New employee luncheon	71	-	-	-	71	5	\$ 14.29	100004-74501
3/18/15	4/13/15	Graymere County Club	50th Anniversary luncheon meeting	21	-	-	-	21	2	\$ 10.42	100004-74501
3/20/15	3/25/15	Buckhead Coffeehouse	Leadership Council meeting	70	-	-	-	70			100004-74501
3/20/15	4/8/15	Kroger	Leadership Council meeting	19	-	-	-	19			100004-74501
			<b>Subtotal Leadership Council meeting</b>	<b>89</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89</b>	<b>21</b>	<b>\$ 4.24</b>	
4/1/15	5/11/15	Graymere Country Club	New employee luncheon	80	-	-	-	80	5	\$ 16.07	
4/24/15	4/29/15	Buckhead Coffeehouse	Leadership Council meeting	266	-	-	-	266			100004-74501
4/24/15	4/29/15	Betty Yates	Leadership Council meeting	44	-	-	-	44			100004-74501
			<b>Subtotal Leadership Council meeting</b>	<b>309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>309</b>	<b>21</b>	<b>\$ 14.72</b>	
4/29/15	5/11/15	Graymere Country Club	New employee luncheon	88	-	-	-	88	5	\$ 17.57	100004-74501
5/1/15	5/13/15	Lowe's Home Improvement	Employee & retiree awards recognition	114	-	-	-	114			100004-74500
5/1/15	6/15/15	Buckhead Coffeehouse	Employee & retiree awards recognition	855	-	-	-	855			100004-74501
			<b>Subtotal Employee &amp; retiree awards recognition</b>	<b>969</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>969</b>	<b>200</b>	<b>\$ 4.84</b>	
5/9/15	5/26/15	Christy's 6th Street Restaurant	Spring graduation reception, speaker & PLS students	780	-	-	-	780	83	\$ 9.40	100004-74501
5/22/15	5/28/15	Buckhead Coffeehouse	Leadership Council meeting	75	-	-	-	75			100004-74501
5/22/15	5/26/15	Betty Yates	Leadership Council meeting	46	-	-	-	46			100004-74501
			<b>Subtotal Leadership Council meeting</b>	<b>121</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121</b>	<b>22</b>	<b>\$ 5.48</b>	
Future dates	5/26/15	Betty Yates	Coffee, bowls, platters, tubs for future meetings	36	-	-	-	36	40	\$ 0.90	
6/8/15	6/3/15	Domino's Pizza	Lunch for high school students representing Medical Applications of Science for Health (MASH)	123	-	-	-	123	30	\$ 4.09	
6/11/15	6/29/15	Janet F. Smith	50th Anniversary luncheon meeting	27	-	-	-	27	2	\$ 13.41	100004-74501
											100004-74501
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>6,410</b>	<b>-</b>	<b>2,765</b>	<b>-</b>	<b>9,175</b>			



**Columbia State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
5/9/14	Regions Bank	STAR12 All Access Webinar for Dr. Smith	\$ 133	\$ -	\$ -	\$ -	\$ 133	100001-74480
8/13/14	Graymere County Club	Monthly dues	-	345	-	-	345	1003-74480
9/14/14	Beaman Motor, Inc.	2014 Toyota Avalon, Hybrid	-	-	39,474	-	39,474	931110-78120
9/14/14	Beaman Motor, Inc.	Spare keys for Toyota Avalon	-	-	686	-	686	931110-74500
9/19/14	Graymere County Club	Monthly dues	-	345	-	-	345	1003-74480
10/10/14	Graymere County Club	Monthly dues	-	345	-	-	345	1003-74480
11/17/14	Glass Doctor	Replace windshield car	-	-	715	-	715	419001-75240
11/11/14	Graymere County Club	Monthly dues	-	345	-	-	345	1003-74480
12/9/14	Graymere County Club	Monthly dues	-	385	-	-	385	1003-74480
1/8/15	Graymere County Club	Monthly dues	-	345	-	-	345	1003-74480
2/11/15	Graymere County Club	Monthly dues	-	365	-	-	365	1003-74480
3/2/15	Rockhurst University Continuing Education Center Inc., National Seminars Training	STAR12 All Access webinar for Dr. Smith	52	-	197	-	249	100001-74480 & 110001-16000
3/10/15	Graymere County Club	Monthly dues	-	319	-	-	319	1003-74480
4/7/15	Graymere County Club	Monthly dues	-	365	-	-	365	1003-74480
4/15/15	Dell	Laptop computer Dr. Smith	1,319	-	-	-	1,319	100001-74502
5/11/15	Regions Bank	Touchup paint for Toyota Avalon	-	-	10	-	10	419001-75290
5/15/15	Graymere County Club	Monthly dues	-	345	-	-	345	1003-74480
6/8/15	Graymere County Club	Monthly dues	-	345	-	-	345	1003-74480
7/15/15	Graymere County Club	Monthly dues	-	345	-	-	345	1003-74480
<b>Total Other Operating Expenses for the President</b>			<b>\$ 1,504</b>	<b>\$ 4,195</b>	<b>\$ 41,083</b>	<b>\$ -</b>	<b>\$ 46,782</b>	

**Dyersburg State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2014 - June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 214,408	\$ -	\$ -	\$ -	\$ -	\$ 214,408
Travel	A	5,828	-	2,870	-	1,328	10,026
Business Meals and Hospitality	B	13,944	-	(6,576)	-	-	7,368
Other Expenses	C	3,040	-	2,113	-	-	5,152
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		-	-	-	-	-	-
Other Allowances		-	-	-	-	-	-
		<u>241,220</u>	<u>-</u>	<u>(1,593)</u>	<u>-</u>	<u>1,328</u>	<u>240,955</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		86,350	-	-	-	-	86,350
Travel		309	-	-	-	-	309
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		16,663	-	-	-	-	16,663
		<u>103,322</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,322</u>
<b>Total Expenses</b>		<u>\$ 344,542</u>	<u>\$ -</u>	<u>\$ (1,593)</u>	<u>\$ -</u>	<u>\$ 1,328</u>	<u>\$ 344,277</u>

**Additional Disclosures:**

**Other Allowances** - The President does not receive any other spending allowances.

**Housing** - The President is provided the use of a residence. Maintenance costs for the residence are recorded in Org Code 304190 and totaled \$ 283.75 for the period.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2008 was \$28,312.00. Maintenance costs for the vehicle are recorded in Org Code 304120 and totaled 710.00 for the period.

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

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

**Dyersburg State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

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			
7/31/14	7/31/14	8/7/14	Trimble TN	President's Staff Retreat	17	-	-	-	17	-	-	-	-	17	100120-73100
8/4/14	8/5/14	8/13/14	Gallatin TN	TBR Presidents Retreat	\$ -	\$ 95	\$ 35	\$ -	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ 129	100100-73100
9/15/14	9/19/14	9/23/14	Nashville TN & Memphis TN	Technology Summit/Nashville; Mississippi River Pkwy Annual Meeting/Memphis	-	143	66	5	214	-	-	-	-	214	100100-73100
9/23/14	9/26/14	9/29/14	Knoxville TN & Atlanta GA	TBR Qtrly Meeting/SACS Appeals Hearing	598	233	75	43	(319)	-	-	-	1,267	948	100100-73100
11/10/14	11/14/14	12/8/14	Nashville TN & Chicago IL	Governor's Conf on Economic & Community Development in Nashville; TBR President's Meeting; CAEL Anniversary Chigaco	223	370	294	299	1,186	-	-	-	-	1,186	100100-73100
12/6/14	12/9/14	12/12/14	Nashville TN	2014 SACSCOC Meeting	-	592	231	59	882	-	-	-	-	882	100100-73100
12/10/14	12/11/14	12/17/14	Nashville TN	Quarterly Board Meeting	-	155	50	-	204	-	-	-	-	204	100100-73100
1/13/15	1/13/15	1/26/15	Memphis TN	Pick up Dr. Tom Angelo from airport	-	-	-	2	2	-	-	-	-	2	100100-73100
2/7/15	2/9/15	2/24/15	Washington DC	AACC HEAQ Reauthorization Task Force Meeting	27	-	-	38	65	-	-	-	-	65	100100-73200
2/10/15	2/11/15	2/24/15	Nashville TN	TBR Presidents Meeting & PTK Luncheon	-	155	99	25	279	-	-	-	-	279	100100-73100
3/25/15	3/26/15	2/13/15 & Annual Meeting on 3/25/15	Nashville TN	TN College Association Annual Meeting on 3/25/15	-	-	61	114	114	-	-	-	61	175	100100-73100
3/26/15	3/27/15	6/8/15	Cookeville TN	TBR Qtrly Board Meeting @ TTU	-	102	69	-	171	-	-	-	-	171	100100-73100
3/28/15	3/31/15	10/29/2014 & 4/16/15	Washington DC	NAWB Conference (March 2015)-room deposit & Registration	420	1,237	249	980	15	-	2,870	-	-	2,885	600501-73200 & 100100-73200
4/18/15	4/21/15	11/24/2014 & 04/23/15	San Antonio TX (April 18-21, 2015)	AACC 95th Annual Convention	354	732	231	824	2,141	-	-	-	-	2,141	100100-73200
5/13/15	5/14/15	5/20/15	Nashville TN	Workforce Development2015 Summit	-	155	99	-	254	-	-	-	-	254	100100-73100
6/8/15	6/9/15	6/11/15	Nashville TN	TBR Meeting w/Gov. Haslam	-	155	99	26	280	-	-	-	-	280	100100-73100
6/18/15	6/19/15	6/30/15	Columbia TN	TBR Qtrly Meeting @ Columbia State	-	125	69	-	194	-	-	-	-	194	100100-73100
<b>Total Travel Expenses for the President</b>					<b>\$ 1,638</b>	<b>\$ 4,247</b>	<b>\$ 1,726</b>	<b>\$ 2,415</b>	<b>\$ 5,828</b>	<b>\$ -</b>	<b>\$ 2,870</b>	<b>\$ -</b>	<b>\$ 1,328</b>	<b>\$ 10,026</b>	

**Dyersburg State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
8/18/14	8/15/14	Dyersburg Dyer Co Chamber of Commerce	2014 Annual Membership Matters Luncheon	\$ 15	\$ -	\$ -	\$ -	\$ 15	1	\$ 15.00	100100-74980
11/20/14	11/14/14	Obion Co Joint Econ Dev Council	Annual Banquet	30	-	-	-	30	1	\$ 30.00	100100-74980
7/31/14	7/30/14	Kroger	President's Staff Retreat	20	-	-	-	20	10	\$ 1.97	100100-74980
7/31/14	7/16/14	Town of Trimble	President's Staff Retreat	75	-	-	-	75	10	\$ 7.50	100120-74980
7/31/14	7/31/14	Miss Vickies	President's Staff Retreat	120	-	-	-	120	10	\$ 12.04	100120-74980
8/19/14	8/18/14	Kroger	Fall Update	91	-	-	-	91	196	\$ 0.47	100100-74980
8/19/14	9/17/14	DSCC	Bookstore reimburse for Fall Update Refreshments	(91)	-	-	-	(91)	196	\$ (0.47)	100100-74980
10/10/14	10/9/14	Kroger	Fall Conference	104	-	-	-	104	201	\$ 0.52	100100-74980
10/10/14	10/20/14	DSCC	Bookstore reimburse for Fall Conference Refreshments	(104)	-	-	-	(104)	201	\$ (0.52)	100100-74980
8/12/14	8/12/14	Wendy's	Russ Deaton-THC Outcome Formula Mtg	37	-	-	-	37	6	\$ 6.19	100120-74980
9/10/14	9/9/14	Walmart	TBR Instructional Briefing	24	-	-	-	24	25	\$ 0.96	100120-74980
9/10/14	9/9/14	Kroger	TBR Instructional Briefing	33	-	-	-	33	25	\$ 1.34	100120-74980
9/15/14	9/15/14	Wendys	Faculty Assembly Exec Committee Meeting	25	-	-	-	25	4	\$ 6.19	100120-74980
9/10/14	9/10/14	Old Town Hall	Executive Management Meeting	240	-	-	-	240	20	\$ 12.00	100120-74980
10/1/15	10/1/14	Calvinjrs	Faculty Assembly Exec Committee Meeting	40	-	-	-	40	8	\$ 5.00	100120-74980
10/6/14	10/6/14	Wendys	Compliance Assist Meeting	19	-	-	-	19	3	\$ 6.19	100120-74980
10/31/14	10/31/14	Calvinjrs	Faculty Assembly Exec Committee Meeting	15	-	-	-	15	7	\$ 2.14	100120-74980
10/28/14	10/15/14	Calvinjrs	Mentors Breakfast	135	-	-	-	135	30	\$ 4.50	100120-74980
12/1/14	12/1/14	Calvinjrs	Faculty Assembly Exec Committee Meeting	60	-	-	-	60	10	\$ 5.99	100120-74980
12/14/14	12/19/14	Blackberry Hill Catering	Holiday Open House	735	-	-	-	735	55	\$ 13.37	100130-74980
10/10/14	10/10/14	Kroger	Beverlee Weatherly Retirement Reception	41	-	-	-	41	100	\$ 0.41	100130-74980
9/30/14	10/9/14	Old Town Hall	JNC LRC Open House	900	-	-	-	900	200	\$ 4.50	100130-74980
8/1/14	8/21/14	Old Town Hall	Adv. Mfg Lab Open House JNC	300	-	-	-	300	25	\$ 12.00	100130-74980
8/1/14	7/31/14	Kroger	Adv. Mfg Lab Open House JNC	31	-	-	-	31	25	\$ 1.25	100130-74980
11/9/14	11/8/14	Sandra Fuzzell Edmundson	DSCC 45th Anniversary Catering	3,080	-	-	-	3,080	220	\$ 14.00	100150-74980

**Dyersburg State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
11/9/14	11/9/14	Resource Entertainment Group	DSCC 45th Anniversary band	3,500	-	-	-	3,500	220	\$ 15.91	100150-74490
11/9/14	11/9/14	Brian Staron	DSCC 45th Anniversary entertainer	500	-	-	-	500	220	\$ 2.27	100150-74980
11/9/14	11/8/14	Walmart	DSCC 45th Anniversary	34	-	-	-	34	220	\$ 0.16	100150-74980
11/9/14	various	DSCC	45th Anniversary ticket sales	-	-	(8,060)	-	(8,060)	220	\$ (36.64)	260085-900500-57030
8/1/14	8/1/14	Wendys	Master Advisor Training	-	-	93	-	93	15	\$ 6.19	200160-74980
8/1/14	7/31/14	Kroger	Master Advisor Training	-	-	24	-	24	15	\$ 1.58	200160-74980
8/13/14	8/21/14	Bad Bobs	Master Advisor Training	-	-	130	-	130	15	\$ 8.69	200160-74980
8/6/14	8/6/14	Calvinjrs	Coordinators Training	-	-	230	-	230	17	\$ 13.53	200160-74980
8/6/14	8/5/14	Kroger	Coordinators Training	-	-	3	-	3	17	\$ 0.17	200160-74980
8/8/14	8/8/14	Wendys	Academy for New Faculty/Staff	-	-	56	-	56	9	\$ 6.19	200160-74980
9/2/14	9/2/14	Bad Bobs	Faculty Assembly Exec Committee Meeting	-	-	35	-	35	7	\$ 4.99	200120-74980
7/17/14	7/16/14	Walmart	WIA Regional Meeting	-	-	4	-	4	1	\$ 3.77	600101-74980
7/17/14	7/17/14	Bald Butcher	WIA Regional Meeting	-	-	5	-	5	1	\$ 5.22	600101-74980
8/26/14	8/29/14	Sillas Spoon	NW TN Workforce Board Annual Meeting	-	-	16	-	16	1	\$ 15.50	600501-74980
10/29/14	10/31/14	Sandra Fuzzell Edmundson	Quarterly NW TN Workforce Board Meeting	-	-	12	-	12	1	\$ 12.00	600101-74980
9/29/14	9/29/14	French's Catering	LWIA 12 Consortium Meeting	-	-	15	-	15	1	\$ 14.50	600101-74980
8/21/14	8/29/14	Little Porkys	JNC Adjunct Faculty Workshop	-	-	371	-	371	55	\$ 6.75	200160-74980
8/19/14	11/4/14	Bad Bobs	DSCC Adjunct Faculty Workshop	-	-	468	-	468	66	\$ 7.08	200160-74980
1/15/15	1/27/15	Sandra Fuzzell Edmundson	Martin Luther King Luncheon	1,425	-	-	-	1,425	150	\$ 9.50	100130-74980
1/15/15	various	DSCC	MLK Luncheon ticket purchases	(1,470)	-	-	-	(1,470)	147	\$ (10.00)	100130-74980
1/13/15	1/12/15	Walmart	Dyersburg/Dyer Co Leadership group touring campus	10	-	-	-	10	12	\$ 0.80	100120-74980
1/16/15	1/14/15	Walmart	Spring Update Refreshments	87	-	-	-	87	185	\$ 0.47	100100-74980
various	1/20/15	Dyersburg Dyer Co Chamber of Commerce	Annual Fee for Board of Directors Luncheons	145	-	-	-	145	1	\$ 145.00	100100-74980
1/16/15	1/15/15	Calvinjrs	Spring Faculty Workshop	527	-	-	-	527	78	\$ 6.75	100130-74980
1/30/15	1/30/15	Calvinjrs	Faculty Assembly Exec Committee Meeting	77	-	-	-	77	11	\$ 7.00	100120-74980

**Dyersburg State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
2/13/15	2/3/15	Little Porkys	Adjunct Faculty Workshop @ JNC	385	-	-	-	385	29	\$ 13.27	100130-74980
1/31/15	1/13/15	Dyersburg Dyer Co Chamber of Commerce	Annual Chairman's Awards Banquet	50	-	-	-	50	1	\$ 50.00	100100-74980
2/13/15	2/13/15	Dr. Bowyer	Supplies for Legislative Luncheon	18	-	-	-	18	29	\$ 0.62	100130-74980
2/13/15	2/24/15	Blackberry Hill Catering	Legislative Luncheon	566	-	-	-	566	29	\$ 19.50	100130-74980
3/20/15	3/23/15	Calvinjrs	Faculty Assembly Exec Committee Meeting	36	-	-	-	36	8	\$ 4.49	100120-74980
4/2/15	3/26/15	Janice Parks/Tyson Foods	Spring Conference	74	-	-	-	74	202	\$ 0.37	100100-74980
4/2/15	4/1/15	Kroger	Spring Conference	131	-	-	-	131	202	\$ 0.65	100100-74980
4/2/15	4/1/15	Kroger	Spring Conference	410	-	-	-	410	202	\$ 2.03	100100-74980
4/2/15	4/2/15	Kroger	Spring Conference	204	-	-	-	204	202	\$ 1.01	100100-74980
4/2/15	4/1/15	Kroger	Spring Conference	94	-	-	-	94	202	\$ 0.47	100100-74980
4/2/15	4/2/15	Calvinjrs	Spring Conference	200	-	-	-	200	202	\$ 0.99	100100-74980
4/2/15	5/4/15	DSCC	Burks Beverage reimbursing Spring Conference expenses	(946)	-	-	-	(946)	202	\$ (4.68)	100100-74980
4/2/15	3/30/15	Kroger	Refreshments for Spring Conference	24	-	-	-	24	202	\$ 0.12	100100-74980
1/27/15	1/30/15	Sandra Fuzzell Edmundson	Quarterly NW TN Workforce Board Meeting	-	-	12	-	12	1	\$ 12.00	600501-74980
4/9/15	4/9/15	Kroger	West Star Group Mtg	9	-	-	-	9	45	\$ 0.20	100130-74980
4/14/15	4/13/15	Walmart	TMTA Math Contest	45	-	-	-	45	188	\$ 0.24	100120-74980
4/13/15	4/15/15	Wendy's	Faculty Assembly Exec Committee Meeting	31	-	-	-	31	5	\$ 6.19	100120-74980
4/20/15	4/20/15	Blackberry Hill Catering	Donor Scholar Luncheon	1,188	-	-	-	1,188	96	\$ 12.37	100130-74980
5/1/15	4/22/15	Ross United Methodist Church	4th Annual Women's Conference	30	-	-	-	30	3	\$ 10.00	100100-74980
4/24/15	4/27/15	Lauderdale Chamber/ECD	Chamber Banquet	20	-	-	-	20	1	\$ 20.00	100100-74980
4/15/15	5/7/15	To The Last Drop	Donor Scholar Luncheon-Gibson Co	506	-	-	-	506	46	\$ 11.00	100130-74980
6/25/15	6/30/15	Blackberry Hill Catering	International Student Luncheon	60	-	-	-	60	8	\$ 7.50	100100-74980
4/28/15	4/28/15	Sandra Fuzzell Edmundson	Quarterly NW TN Workforce Board Meeting	-	-	12	-	12	1	\$ 12.00	600101-74980
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 13,944</b>	<b>\$ -</b>	<b>\$ (6,576)</b>	<b>\$ -</b>	<b>\$ 7,368</b>			

**Dyersburg State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
various	DSCC	Dr. Bowyer reimburse postage	\$ (68)	\$ -	\$ -	\$ -	\$ (68)	100100-74230
various	Dr. Bowyer	reimburse ATT phone bill	436	-	-	-	436	100100-74210
11/4/14	DSCC	Dr. Bowyer reimburse personal cell phone charge	(1)	-	-	-	(1)	100100-74211
various	Verizon Wireless	monthly cell & data charges	1,926	-	-	-	1,926	100100-74211
various	Fuelman	fuel for president's car	-	-	815	-	815	304120-75210
various	BP Business Solutions	fuel for president's car	-	-	182	-	182	304120-75210
various	Shell Oil Co	fuel for president's car	-	-	27	-	27	304120-75210
various	Exxon	fuel for president's car	-	-	160	-	160	304120-75210
various	Dr. Bowyer	reimburse pres car fuel	-	-	219	-	219	304120-75210
various	Triple T Tire	3 oil changes; 1 tire rotation	-	-	133	-	133	304120-75220
12/8/14	Tim Castellaw Toyota	Brake work and maintenance	-	-	577	-	577	304120-75240
4/16/15	Dr. Bowyer	reimburse for medical physical required by CDL(comm driver's license)	40	-	-	-	40	100100-74490
4/9/15	Tim Castellaw Toyota	Oil Change president car	50	-	-	-	50	304120-75210
4/29/15	Triple T Tire	New Tires for president car	657	-	-	-	657	304120-75210
<b>Total Other Operating Expenses for the President</b>			<b>\$ 3,040</b>	<b>\$ -</b>	<b>\$ 2,113</b>	<b>\$ -</b>	<b>\$ 5,152</b>	

**Jackson State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 217,567	\$ -	\$ -	\$ -	\$ -	\$ 217,567
Travel	A	6,426	-	201	-	-	6,627
Business Meals and Hospitality	B	1,617	960	-	-	-	2,577
Other Expenses	C		1,929	-	-	-	1,929
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		1,932	-	-	-	-	1,932
		<u>242,342</u>	<u>2,889</u>	<u>201</u>	<u>-</u>	<u>-</u>	<u>245,432</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		79,486	-	-	-	-	79,486
Travel		3,094	-	-	-	-	3,094
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		7,837	-	-	-	-	7,837
		<u>90,417</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,417</u>
<b>Total Expenses</b>		<u><b>\$ 332,759</b></u>	<u><b>\$ 2,889</b></u>	<u><b>\$ 201</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 335,849</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances of \$1,932 for cell phone stipend.

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

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2015 was \$20,984.80 (net cost after trade-in of \$11,500). Maintenance costs for the vehicle are recorded in Org Code 417010 (Transportation) and totaled \$- 0 - for the period.

**Athletic Tickets** - N/A

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

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



**Jackson State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
8/4/14	8/5/14	8/7/14	Hendersonville, TN	Community College President's Retreat	\$ -	\$ 95	\$ 69	\$ -	\$ 164	\$ -	\$ -	\$ -	\$ 164	110001-100010
9/24/14	9/26/14	9/30/14	Knoxville, TN	TBR Board Meeting	-	239	115	-	354	-	-	-	354	110001-100010
11/10/14	11/11/14	11/12/14	Nashville, TN	TBR President's Meeting	-	117	99	-	216	-	-	-	216	110001-100010
11/19/14	12/2/14	12/8/14	Bonita Springs, FL	NABITA (National Behavioral Intervention Team Association) Annual Conference 11-18-14 thru 11-21-2014	824	-	252	199	1,275	-	-	-	1,275	110001-100010
1/15/15	2/1/15	2/5/15	Tampa, FL	Community College Futures Assembly 2015	462	213	140	1,002	1,817	-	-	-	1,817	110001-100010
2/10/15	2/11/15	2/17/15	Nashville, TN	TBR Presidents' Meeting	-	155	99	23	277	-	-	-	277	110001-100010
2/25/15	2/26/15	3/9/15	Nashville, TN	Completion Academy	-	140	27	34	-	-	201	-	201	110001-13300
3/24/15	3/25/201	2/13/15	Nashville, TN	Tennessee College Association Meeting	-	-	-	100	100	-	-	-	100	110001-100010
7/18/15	7/21/15	5/18/15	Kissimmee, FL	SACSCOC Institute on Quality Enhancement and Accreditation	-	-	-	1,000	1,000	-	-	-	1,000	110001-100010
5/18/15	5/18/15	5/22/15	Nashville, TN	TBR President's Meeting	-	155	99	-	254	-	-	-	254	110001-100010
6/9/15	6/10/15	6/10/15	Nashville, TN	Tennessee Promise Meeting with Governor Haslam	-	155	99	-	254	-	-	-	254	110001-100010
6/22/15	6/25/15	6/29/15	Cincinnati, OH	Achieving the Dream Kickoff Institute	-	489	188	39	716	-	-	-	716	110001-100010
<b>Total Travel Expenses for the President</b>					<b>\$ 1,286</b>	<b>\$ 1,755</b>	<b>\$ 1,187</b>	<b>\$ 2,397</b>	<b>\$ 6,426</b>	<b>\$ -</b>	<b>\$ 201</b>	<b>\$ -</b>	<b>\$ 6,627</b>	

**Jackson State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to March 31, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
	8/13/14	Dollar General Store	Replenish Coffee Supplies	\$ 40	\$ -	\$ -	\$ -	\$ 40			110001-100010
8/15/14	8/22/14	Dyersburg State CC	Golf Tournament	-	300	-	-	300	4	\$ 75.00	263034-1001
8/18/14	8/20/14	Sams Club	Fall Faculty/Staff In-Service	124	-	-	-	124	200	\$ 0.62	110001-100010
8/18/14	9/17/14	Chick-fil-A	Fall Faculty/Staff In-Service	764	-	-	-	764	200	\$ 3.82	110001-100010
8/18/14	10/20/14	Dunkin Donuts	Fall Faculty/Staff In-Service	117	-	-	-	117	200		110001-100010
8/22/14	9/17/14	Heavenly Ham	New Employee In-Service Lunch	119	-	-	-	119	18	\$ 6.60	110001-100010
	8/26/14	Heather Freeman	Reimbursement for water & mints for office	17	-	-	-	17			110001-100010
9/16/14	9/23/14	Heather Freeman	Reimbursement for supplies purchased for TN Promise Scholarship Saturday event	117	-	-	-	117			110001-100010
9/16/14	10/20/14	Sparky's Pizza	Pizza, cookies, drinks & supplies for TN Promise Scholarship Saturday event	42	-	-	-	42			110001-100010
9/16/14	10/20/14	Sparky's Pizza	Pizza, cookies, drinks & supplies for TN Promise Scholarship Saturday event	72	-	-	-	72			110001-100010
9/16/14	10/20/14	Sparky's Pizza	Pizza, cookies, drinks & supplies for TN Promise Scholarship Saturday event	108	-	-	-	108			110001-100010
9/16/14	10/6/14	Walmart	Supplies for TN Promise Scholarship Saturday event	16	-	-	-	16			110001-100010
9/16/14	10/10/14	TBR	Reimbursement for food & drinks purchased for TN Promise Scholarship Saturday event	(326)	-	-	-	(326)			110001-100010
	10/3/15	Amy West	Reimbursement for gift basket items	-	37	-	-	37			263034-1001
	10/3/14	Nancy's Carousel	Flowers	-	57	-	-	57			263034-1001
10/9/14	11/19/14	Dollar General Store	Replenish Coffee Supplies	21	-	-	-	21			110001-100010
11/5/14	11/10/14	Old Country Store	Higher Education Leaders Meeting	158	-	-	-	158	15	\$ 10.50	110001-100010
12/12/14	12/19/14	Jackson State CC	Contribution to Campus Christmas Breakfast	-	173	-	-	173			263034-1001
12/9/14	1/20/15	Dollar General Store	Replenish Coffee Supplies	30	-	-	-	30			110001-100010
1/8/15	2/18/15	Dollar General Store	Replenish Coffee Supplies	40	-	-	-	40			110001-100010
2/12/15	3/17/15	Dollar General Store	Replenish Coffee Supplies	39	-	-	-	39			110001-100010
3/2/15	3/2/15	Mary Ann Jefferson	Tombstone for Chase Family	-	100	-	-	100			

**Jackson State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to March 31, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
4/8/15	5/15/15	Dollar General Store	Replenish Coffee Supplies	40	-	-	-	40			110001-100010
5/6/15	6/16/15	Dollar General Store	Replenish Coffee Supplies	40	-	-	-	40			110001-100010
6/12/15	6/30/15	Dollar General Store	Replenish Coffee Supplies	40	-	-	-	40			110001-100010
6/24/15	6/24/15	Reimburse Dr. Blanding	Business Meal for Achieving the Dream	-	294	-	-	294			
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 1,617</b>	<b>\$ 960</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,577</b>			

**Jackson State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to March 31, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
11/20/14	Jackson State Community College	Scholarship	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ 300	263034-1001
3/27/15	Jackson State Community College	Scholarship	-	592	-	-	-	\$ 592	263034-1001
4/27/15	Jackson State Community College	Scholarship	-	300	-	-	-	\$ 300	263034-1001
4/27/15	Jackson State Community College	Scholarship	-	737	-	-	-	\$ 737	263034-1001
<b>Total Other Operating Expenses for the President</b>			<u>\$ -</u>	<u>\$ 1,929</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,929</u>	

**Motlow State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 242,100	\$ -	\$ -	\$ -	\$ -	\$ 242,100
Travel	A	4,730	-	822	-	-	5,552
Business Meals and Hospitality	B	2,895	16,491	23	-	-	19,408
Other Expenses	C	1,039	25	-	4,323	-	5,387
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		3,780	-	-	-	-	3,780
		<u>269,344</u>	<u>16,516</u>	<u>845</u>	<u>4,323</u>	<u>-</u>	<u>291,027</u>
<b>President's Office:</b>							
Salary and Benefits (1.39 FTE)		93,637	-	-	-	-	93,637
Travel		577	-	-	-	-	577
Business Meals and Hospitality		291	48	-	-	-	339
Other Expenses		701	5,686	-	-	-	6,387
		<u>95,206</u>	<u>5,733</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,939</u>
<b>Total Expenses</b>		<u><b>\$ 364,550</b></u>	<u><b>\$ 22,249</b></u>	<u><b>\$ 845</b></u>	<u><b>\$ 4,323</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 391,966</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances of \$3,780 for wireless and internet connectivity.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2013 was \$30,741. Maintenance costs for the vehicle are recorded in Org Code 60150 and totaled \$96.21 for the period.

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

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

**Motlow State Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
3/26/14	3/28/14	10/9/14	Nashville, TN	TCA Conference Hilton Garden Hotel Overcharge of Parking Refund to Dr. Apple	\$ -	\$ -	\$ -	\$ (12)	\$ (12)	\$ -	\$ -	\$ -	\$ (12)	11000/73100
8/4/14	8/5/14	8/13/14	Hendersonville, TN	Community College Presidents' Retreat	-	95	-	-	95	-	-	-	95	11000/73100
9/24/14	9/26/14	10/8/14	Knoxville, TN	Maxine Smith Fellows Dinner and TBR Mtg @ Pellissippi	-	233	-	44	233	-	44	-	277	11000/73100 & 60150/75210
1st Qtr	1st Qtr	Various	Various In-State Trips	Motlow-Related Business	-	-	-	242	-	-	242	-	242	60150/75210
10/1/14		10/1/14		WHET Conference Registration for Dr. Apple	-	-	-	80	80	-	-	-	80	11002/73150
10/3/14		9/30/14	Nashville, TN	Manufacturing Excellence Summit Registration	-	-	-	129	129	-	-	-	129	11002/74835
11/10/14	11/11/14	11/19/14	Nashville, TN	TBR - President's Mtg	-	129	46	-	175	-	-	-	175	11000/73100
11/13/14	11/14/14	11/19/14	Nashville, TN	Governor's Conference on Economic and Community Development	-	216	29	250	495	-	-	-	495	11002/73100 & 73150
12/10/14	12/10/14	12/17/14	Nashville, TN	Tennessee Center for Performance Excellence Board of Directors Annual Meeting	34	-	-	-	34	-	-	-	34	11000/73100
2nd Qtr	2nd Qtr	Various	Various In-State Trips	Motlow-Related Business	-	-	-	204	-	-	204	-	204	60150/75210
2/10/14	2/11/15	3/4/14	Nashville, TN	President's Qtrly Meeting	-	129	-	15	144	-	-	-	144	11000/73150
3/25/15	3/25/15	2/4/15	Nashville, TN	Tennessee College Association 2015 Annual Mtg	-	-	-	100	100	-	-	-	100	11002/73100
3/25/15	3/25/15	4/1/15	Nashville, TN	TCA Annual Meeting	-	-	-	10	10	-	-	-	10	11000/73100
3rd Qtr	3rd Qtr	Various	Various In-State Trips	Motlow-Related Business	-	-	-	193	-	-	193	-	193	60150/75210
4/18/15	4/21/15	2/19/2015 and 05/6/2015	San Antonio, TX	2015 Annual Convention American Association Community Colleges	265	718	215	934	2,132	-	-	-	2,132	11002/73150 and 11002/73250
4/21/15	4/21/15	4/29/15	San Antonio, TX	Return Flight for PTK Convention	226	-	-	25	251	-	-	-	251	11000/73100
5/18/15	5/19/15	6/3/15	Nashville, TN	TBR - President's Meeting		155			155	-	-	-	155	11000/73100
5/25/15	5/28/15	6/3/15	Kingsport, TN and Johnson City, TN	TVC Community College Consortium Annual Conference	291	253	119		663	-	-	-	663	11000/73100
6/1/15	6/1/15	6/10/15	Murfreesboro, TN	Sam's Club and Wal-Mart for Supplies for PSLI Alumni Picnic	47				47	-	-	-	47	11000/73100
4th Qtr	4th Qtr	Various	Various In-State Trips	Motlow-Related Business	-	-	-	139	-	-	139	-	139	60150/75210
<b>Total Travel Expenses for the President</b>					<b>\$ 862</b>	<b>\$ 1,928</b>	<b>\$ 409</b>	<b>\$ 2,353</b>	<b>\$ 4,730</b>	<b>\$ -</b>	<b>\$ 822</b>	<b>\$ -</b>	<b>\$ 5,552</b>	

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
2/5/14	9/5/14	Canteen LC Vending	Investment Committee Mtg	\$ -	\$ 77	\$ -	\$ -	\$ 77	10	\$ 7.70	10000/74490
4/30/14	9/23/14	Canteen LC Vending	VP of Academic Affairs Interview Box Lunches	-	371	-	-	371	25	\$ 14.84	10001/74490
7/30/14	7/23/14	Fazoli's	Academics Affairs Retreat	-	210	-	-	210			10000/74590
7/30/14	8/11/14	Motlow State Community College	Academics Affairs Retreat	-	75	-	-	75			10000/74590
<b>Subtotal - Academic Affairs Retreat</b>								285	20	\$ 14.25	
7/24/14	8/4/14	Dr. MaryLou Apple	Executive Staff Working Lunch	-	89	-	-	89	8	\$ 11.13	10000/74590
7/29/14	8/31/14	The Gallery Collection	Hospitality Items for the President's Office	178	-	-	-	178			11002/74590
7/8/14	7/31/14	Wal-Mart	Hospitality Items for the President's Office	35	-	-	-	35			11002/74590
7/17/14	7/31/14	Wal-Mart	Hospitality Items for the President's Office	14	-	-	-	14			11002/74590
9/2/14	9/30/14	Wal-Mart	Hospitality Items for the President's Office	77	-	-	-	77			11002/74590
9/15/14	9/30/14	Wal-Mart	Hospitality Items for the President's Office	24	-	-	-	24			11002/74590
9/2/14	9/30/14	Kroger	Hospitality Items for the President's Office	18	-	-	-	18			11002/74590
11/15/14	11/30/14	Wal-Mart	Hospitality Items for the President's Office	9	-	-	-	9			11000/74590
10/1/14	10/31/14	Wal-Mart	Hospitality Items for the President's Office	57	-	-	-	57			11002/74590
10/11/14	10/31/14	Wal-Mart	Hospitality Items for the President's Office	130	-	-	-	130			11002/74590
12/3/14	12/31/14	Kroger	Hospitality Items for the President's Office	26	-	-	-	26			11002/74590
12/3/14	12/31/14	Wal-Mart	Hospitality Items for the President's Office	14	-	-	-	14			11002/74590
2/28/15	3/25/15	Staples	Hospitality Items for the President's Office	4	-	-	-	4			11002/74510
2/28/15	3/25/15	Staples	Hospitality Items for the President's Office	13	-	-	-	13			11002/74510
1/13/15	1/13/15	Kroger	Hospitality Items for the President's Office	25	-	-	-	25			11002/74590
1/28/15	1/28/15	The Gallery Collection	Hospitality Items for the President's Office	129	-	-	-	129			11002/74590
1/28/15	1/28/15	The Gallery Collection	Hospitality Items for the President's Office	223	-	-	-	223			11002/74590

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
2/3/15	2/3/15	Kroger	Hospitality Items for the President's Office	16	-	-	-	16			11002/74590
2/25/15	2/25/15	Kroger	Hospitality Items for the President's Office	46	-	-	-	46			11002/74590
3/4/15	3/31/15	Wal-Mart	Hospitality Items for the President's Office	42	-	-	-	42			11002/74590
3/17/15	3/31/15	Wal-Mart	Hospitality Items for the President's Office	5	-	-	-	5			11002/74590
3/17/15	3/31/15	Kroger	Hospitality Items for the President's Office	25	-	-	-	25			11002/74590
5/31/15	6/24/15	Staples	Hospitality Items for the President's Office	13	-	-	-	13			11000/74510
5/31/15	6/24/15	Staples	Hospitality Items for the President's Office	3	-	-	-	3			11000/74510
5/31/15	5/31/15	Kroger	Hospitality Items for the President's Office	8	-	-	-	8			11000/74590
6/26/15	6/30/15	Kroger	Hospitality Items for the President's Office	54	-	-	-	54			11000/74590
6/2/15	6/30/15	The Gallery Collection	Hospitality Items for the President's Office	71	-	-	-	71			11000/74590
<b>Subtotal - Hospitality Items</b>								<u>1,258</u>	Unknown		
8/27/14	11/12/14	Canteen LC Vending	Fall Assembly Breakfast	815	-	-	-	815	160	\$ 5.09	11000/74490
9/30/14	10/6/14	Jan Casey Rogers	Associate Trustee Pilot Program	-	20	-	-	20	10	\$ 2.04	10001/74590
10/16/14	10/27/14	Canteen LC Vending	Foundation Executive Board Meeting	-	199	-	-	199	18	\$ 11.06	10001/74490
10/29/14	11/17/14	Motlow State Community College	Support Staff Chili Cook Off Supplies	-	376	-	-	376	450	\$ 0.83	10001/74590
11/12/14	11/24/14	Canteen LC Vending	TN Achieves Mentor Breakfast	-	936	-	-	936	97	\$ 9.65	10000/74490
12/4/14	12/15/14	Laura Denise Monks	Fayetteville Center Christmas Food/Snacks	-	84	-	-	84	40	\$ 2.11	10001/74590
12/11/14	12/17/14	Canteen LC Vending	Moore County Campus Christmas Luncheon	-	654	-	-	654	100	\$ 6.54	10000/74490
12/3/14	12/17/14	Motlow State Community College	Smyrna Center Christmas Luncheon	-	148	-	-	148	45	\$ 3.28	10001/74590
12/15/15	3/23/15	Motlow State Community College	McMinnville Center Christmas Luncheon	-	149	-	-	149	50	\$ 2.98	10001/74490
12/12/14	11/17/14	Motlow State Community College	Foundation Holiday Reception Invitations	-	116	-	-	116			10001/74590
12/12/14	12/15/14	Laura Brown	Foundation Holiday Reception	-	171	-	-	171			10001/74490&74590
12/12/14	12/15/14	Don Jones	Foundation Holiday Reception	-	50	-	-	50			10001/74490



**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
12/12/14	12/15/14	Patty Moore	Foundation Holiday Reception	-	55	-	-	55			10001/74590
12/12/14	12/15/14	Canteen LC Vending	Foundation Holiday Reception	-	1,032	-	-	1,032			10001/74490
			<b>Subtotal - Foundation Holiday Reception</b>					1,424	125	\$ 11.39	
11/12/14	11/19/14	Dr. MaryLou Apple	Workforce Solutions TN lunch	35	-	-	-	35	4	\$ 8.69	11002/74590
11/11/14	12/1/14	Pellissippi State Community College	Phi Theta Kappa All-TN Academic Team Luncheon	537	-	-	-	537	6	\$ 89.54	11002/74590
12/19/14	12/15/14	Whitts Barbecue	Luncheon for winners of the Chili Cook Off	-	150	-	-	150			10001/74590
12/19/14	1/5/15	Camilla Daniel	Luncheon for winners of the Chili Cook Off	-	17	-	-	17			10001/74590
			<b>Subtotal - Luncheon Chili Cook off Winners</b>					167	24	\$ 6.95	
1/9/15	1/21/15	Canteen LC Vending	Legislative Breakfast	-	1,438	-	-	1,438	125	\$ 11.50	10000/74490
1/28/15	2/4/15	Canteen LC Vending	Coffee County Leadership Luncheon	-	368	-	-	368	28	\$ 13.13	10000/74490
2/27/15	3/23/15	Canteen LC Vending	Heart Healthy Luncheon for Moore County Campus and Smyrna Campus	-	608	-	-	608	70	\$ 8.68	10000/74490
3/3/15	4/6/15	Dr. MaryLou Apple	Luncheon with Women's Month Speaker	-	103	-	-	103	9	\$ 11.47	10002/74590
3/26/15	4/6/15	Canteen LC Vending	Foundation Executive Committee Meeting	-	202	-	-	202	18	\$ 11.21	10000/74490
4/8/15	4/8/15	Blackberry Patch	Faculty Excellence Awards Reception	-	233	-	-	233	70	\$ 3.33	10001/74490
4/22-23 & 28/15	4/27/15	Canteen LC Vending	Ice Cream Social for Students to Celebrate end of Semester Moore County Campus and Fayetteville Campus	-	413	-	-	413	700	\$ 0.59	10001/74490
4/21/15	5/8/15	Motlow College	Purity Dairies Ice Cream for Smyrna Campus for Ice Cream Social for students for end of semester	-	335	-	-	335	150	\$ 2.23	10001/74490
4/22/15	5/11/15	Kroger	Ice Cream Social for Students to Celebrate end of Semester McMinnville Campus	-	39	-	-	39	150	\$ 0.26	10001/74490
4/8/15	5/6/15	The Flower Shoppe	Flowers for Annual Retirement Reception	-	63	-	-	63			10001/74490
4/8/15	5/13/15	Motlow College (Kroger)	Food for Annual Retirement Reception	-	285	-	-	285			10001/74490

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
4/8/15	5/13/15	Motlow College (Celebrate)	Supplies for Annual Retirement Reception	-	75	-	-	75			10001/74490
4/8/15	5/13/15	Motlow College (Wal-Mart)	Supplies for Annual Retirement Reception	-	19	-	-	19			10001/74490
4/8/15	4/10/15	Vicky Crews	BBQ for Annual Retirement Reception	-	99	-	-	99			10001/74590
4/8/15	4/14/15	Laura Brown	Supplies for Annual Retirement Reception	-	10	-	-	10			10001/74590
4/8/15	4/14/15	Lisa Lee	Supplies for Annual Retirement Reception	-	148	-	-	148			10001/74590
4/8/15	5/26/15	Lisa Lee	Supplies for Annual Retirement Reception	-	<u>296</u>	-	-	<u>296</u>			10001/74590
			<b>Subtotal - Annual Retirement Reception</b>					993	150	\$ 6.62	
4/8/15	4/8/15	The Accord Group	*Gifts for retirees	-	2,810	-	-	2,810	50	\$ 56.19	10001/74490
5/8/15	5/27/15	Canteen LC Vending	Appreciation Luncheon for Completion Team	250		-	-	250	22	\$ 11.36	11002/74490
5/13/15	5/20/15	Hilda Tunstill	Lunch for the Foundation Investment Committee for Investment Manager	-	36	-	-	36	5	\$ 7.21	10001/74590
6/1/15	6/2/15	MaryLou Apple	PSLI Picnic	-		23	-	23	28	\$ 0.83	30312/74590
6/5/15	6/3/15	Julie Uehlien	Foundation Trustee Meeting and Reception	-	1,961	-	-	1,961			10001/74490
6/5/15	6/9/15	Laura Brown	Supplies for the Foundation Trustee Meeting and Reception	-	434	-	-	434			10001/74590
6/5/15	6/12/15	Phyllis Daniel	Supplies for the Foundation Trustee Meeting and Reception	-	<u>22</u>	-	-	<u>22</u>			10001/74590
			<b>Subtotal - Foundation Trustee Meeting and Reception</b>					2,416	185	\$ 13.06	
6/5/15	6/24/15	Motlow State Community College	Appreciation Gift for Outgoing Foundation Chair	-	100	-	-	100	1	\$ 100.00	10001/74590
6/5/15	6/12/15	Hoover's Jewelry	Incoming Foundation Chair Pin	-	225	-	-	225	1	\$ 225.00	10001/74590
6/26/15	2/19/15	Christy Glenn	Plates and Cups for Retirement Reception	-	35	-	-	35			10001/74590
6/26/15	6/15/15	Christy Glenn	Retirement Reception for President - Dr. Apple	-	118	-	-	118			10001/74590
6/26/15	6/15/15	Laura Brown	Retirement Reception for President - Dr. Apple	-	210	-	-	210			10001/74590

**Motlow State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
6/26/15	6/26/15	Roxanne Evans	Retirement Reception for President - Dr. Apple	-	172	-	-	172			10001/74590
6/26/15	6/26/15	Christy Glenn	Retirement Reception for President - Dr. Apple	-	131	-	-	131			10001/74590
6/26/15	6/26/15	Kay Reynolds	Retirement Reception for President - Dr. Apple	-	30	-	-	30			10001/74590
6/26/15	6/26/15	Laura Brown	Retirement Reception for President - Dr. Apple	-	498	-	-	498			10001/74590
<b>Subtotal - Retirement Reception for President - Dr. Apple</b>								1,194	160	\$ 7.46	
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 2,895</b>	<b>\$ 16,491</b>	<b>\$ 23</b>	<b>\$ -</b>	<b>\$ 19,408</b>			

\* Distributed 2 in FY15

**Motlow State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/29/14	Amazon.com	"Power of Retention" book	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ 89	11002/74590
8/7/14	Staples	Bunn Easy Pour Black Handle Coffee Carafe	19	-	-	-	-	19	11002/74510
11/19/14	Dr. MaryLou Apple	Seasonal Decorations for Lobby	-	25	-	-	-	25	10000/74590
10/8/14	Southern Standard	Yearly Subscription	90	-	-	-	-	90	11002/74480
11/19/14	Chronicle of Higher Education	Yearly Subscription	89	-	-	-	-	89	11002/74480
10/22/14	Dollar Tree	Supplies for President's Speech at SGA Retreat	7	-	-	-	-	7	11002/74590
10/23/14	Windy City Novelties	Strategic Planning Event	56	-	-	-	-	56	11002/74590
10/16/14	Bath & Body Works	Air Fresheners for President's Office	33	-	-	-	-	33	11002/74590
12/8/14	Bath & Body Works	Air Fresheners for President's Office	24	-	-	-	-	24	11002/74590
1/7/15	Webstaurant Store	Bunn 64 0s Glass RFID Decanter w/ Black Handle - 3 Case	94	-	-	-	-	94	11002/74590
2/3/15	Bath & Body Works	Air Fresheners for President's Office	24	-	-	-	-	24	11002/74590
3/2/15	M. Lee Smith Publishers	Yearly Subscription	397	-	-	-	-	397	11002/74480
5/13/15	Tulahoma News	Yearly Subscription	57	-	-	-	-	57	11002/74480
5/11/15	Adorama	Appreciation Gift for Retiring President	-	-	-	4,280	-	4,280	85000/74590
6/24/15	Patty Moore	Appreciation Gift for Retiring President	-	-	-	44	-	44	85000/74590
6/30/15	First Class Printing	Business Cards for Dr. Kinkel	42	-	-	-	-	42	11000/74120
6/30/15	Bath & Body Works	Air Fresheners for President's Office	19	-	-	-	-	19	11000/74590
<b>Total Other Operating Expenses for the President</b>			<b>\$ 1,039</b>	<b>\$ 25</b>	<b>\$ -</b>	<b>\$ 4,323</b>	<b>\$ -</b>	<b>\$ 5,387</b>	

\*Contributions from Trustees for Appreciation Gift

**Nashville State Community College**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 247,464	\$ -	\$ -	\$ -	\$ -	\$ 247,464
Travel	A	54	44	-	-	-	99
Business Meals and Hospitality	B	-	6,231	1,424	-	-	7,655
Other Expenses	C	-	9,288	190	-	-	9,478
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		1,200	-	-	-	-	1,200
		<u>263,519</u>	<u>15,563</u>	<u>1,614</u>	<u>-</u>	<u>-</u>	<u>280,697</u>
<b>President's Office:</b>							
Salary and Benefits (xx FTE)		56,902	-	-	-	-	56,902
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		10,792	-	-	-	-	10,792
		<u>67,695</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,695</u>
<b>Total Expenses</b>		<u><b>\$ 331,213</b></u>	<u><b>\$ 15,563</b></u>	<u><b>\$ 1,614</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 348,391</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided a Cell Phone Allowance of \$300.00 quarterly which is recorded in Org Code 11000 and totaled \$1,200.00 for the period. Additionally, the President is provided a Discretionary Allowance of \$1,000.00 quarterly which is recorded in Org Code 11000 and totaled \$4,000.00 for the period.

**Housing** - The President is provided a Housing Allowance of \$2,700 quarterly which is recorded in Org Code 11000 and totaled \$10,800.00 for the period.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2013 was \$20,608.00. Maintenance costs for the vehicle are recorded in Org Code 33201 and totaled \$190.11 for the period.

**Athletic Tickets** - N/A

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

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

Nashville State Community College  
Schedule A - Travel Expenses for the President - Unaudited  
For the Period July 1, 2014 to June 30, 2015

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
9/18/14	9/18/14	9/30/14	Midtown Café	Parking for Meeting Re: Madison Project	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ 2	11000-73100
12/6/14	12/6/14	12/16/14	Bob's Steak & Chop House	Parking for Dinner - SACS President	-	-	-	10	-	10	-	-	10	43028-73100
12/16/14	12/16/14	12/23/14	Loews Vanderbilt Plaza	Parking for NSCC Representative to Speak at Leadership Health Care Initiative - Board of Directors - to raise funds for Surg Tech, Central Processing, OTA and Nursing Programs	-	-	-	28	-	28	-	-	28	43028-73100
2/5/15	2/5/15	3/3/15	Midtown Café	Parking for Meeting Re: Madison Project	-	-	-	3	-	3	-	-	3	43028-73100
2/10/15	2/10/15	4/9/15	County Clerk's Office/ Spann Insurance Office	Administrative Assistant's Travel to County Clerk's Office & Spann Insurance Office RE: Notary Application & Bond	9	-	-	-	9	-	-	-	9	11000-73100
3/23/15	3/23/15	4/28/15	Legislative Plaza	Parking for Attendance at State Building Commission Meeting	-	-	-	19	19	-	-	-	19	11000-73100
3/30/15	3/30/15	4/9/15	County Clerk's Office	Administrative Assistant's Travel to County Clerk's Office RE: Notary Oath Paperword	7	-	-	-	7	-	-	-	7	11000-73100
4/7/15	5/12/15	5/12/15	Library Garage	Parking for YWCA Meeting/Spring Breakfast RE: Domestic Violence Against Women	-	-	-	3	-	3	-	-	3	43028-73100
4/16/15	4/16/15	5/12/15	Public Square Garden - Downtown	Parking for Meeting with Mayor - Capital Outlay	-	-	-	2	2	-	-	-	2	11000-73100
4/30/15	4/30/15	6/23/15	Keenan Lot - Downtown	Parking for Mayor's State of Metro Address	-	-	-	15	15	-	-	-	15	11000-73100
<b>Total Travel Expenses for the President</b>					<b>\$ 17</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82</b>	<b>\$ 54</b>	<b>\$ 44</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99</b>	

**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
6/30/14	8/5/14	George H. Van Allen	Lunch at O'Charley's to Discuss Networking, New Dean and New Senate Chair	\$ -	\$ 85	\$ -	\$ -	\$ 85	5	\$ 17.09	43028-74981
7/8/14	8/5/14	George H. Van Allen	Lunch at Longhorn's to Discuss Contract and Related Issues	-	37	-	-	37	2	\$ 18.52	43028-74981
7/14/14	8/5/14	George H. Van Allen	Lunch at O'Charley's to Discuss WEB Delivery	-	54	-	-	54	3	\$ 18.12	43028-74981
7/15/14	8/5/14	George H. Van Allen	Lunch at Bricktop's to Discuss Western Governor's University, Off-campus Sites	-	126	-	-	126	4	\$ 31.54	43028-74981
7/18/14	8/5/14	George H. Van Allen	Lunch at Dalt's to Discuss Southeast Center Staffing and New Dean's Position	-	55	-	-	55	3	\$ 18.39	43028-74981
7/23/14	8/5/14	George H. Van Allen	Lunch at O'Charley's to Discuss End of an Era - Retiring Dean	-	39	-	-	39	2	\$ 19.64	43028-74981
7/25/14	8/5/14	George H. Van Allen	Lunch at O'Charley's to Discuss Job Description of New Dean and Interaction with VPs and Deans	-	45	-	-	45	2	\$ 22.60	43028-74981
7/29/14	9/30/14	George H. Van Allen	Lunch at J. Alexander's to Discuss Southeast Campus	-	86	-	-	86	4	\$ 21.54	43028-74981
8/1/14	9/30/14	George H. Van Allen	Lunch at Red Lobster to Discuss Southeast Campus	-	52	-	-	52	3	\$ 17.28	43028-74981
8/12/14	9/30/14	George H. Van Allen	Lunch at J. Alexander's to Discuss Prison Program	-	-	87	-	87	4	\$ 21.86	11011-74981
8/22/14	9/30/14	George H. Van Allen	Lunch at O'Charley's - Farewell to Retiring Dean	-	63	-	-	63	4	\$ 15.71	43028-74981
8/25/14	9/30/14	George H. Van Allen	Lunch at Red Lobster to Discuss Southeast Search	-	55	-	-	55	3	\$ 18.41	43028-74981
8/28/14	9/30/14	George H. Van Allen	Lunch at O'Charley's to Discuss Guest Lecturer, History, Political Science & German Culture	-	-	68	-	68	3	\$ 22.79	11011-74981
9/10/14	9/30/14	George H. Van Allen	Lunch at Jen's Steak and Seafood fo Waverly Advisory Committee Semi-annual Meeting	-	231	-	-	231	18	\$ 12.83	43028-74981

**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
9/12/14	10/16/14	Feloor R. Setayesh	Lunch at O'Charley's to Discuss Director of Southeast Campus Search	-	130	-	-	130	8	\$ 16.25	43028-74981
9/12/14	10/29/14	Publix (by Purchasing Card)	Refreshments for On-Campus Interviews for the Director of Southeast Campus Position	-	-	12	-	12	8	\$ 1.50	11011-74981
9/17/14	9/30/14	George H. Van Allen	Lunch at O'Charley's to Discuss Southeast Director Position	-	-	55	-	55	3	\$ 18.34	11011-74981
9/18/14	9/30/14	George H. Van Allen	Lunch at Midtown Café to Discuss Madison Project	-	-	48	-	48	2	\$ 24.19	11011-74981
9/22/14	9/30/14	George H. Van Allen	Dinner at Antonio's of Nashville to Discuss Vol State Scholarship	-	60	-	-	60	2	\$ 29.90	43028-74981
9/22/14	9/30/14	George H. Van Allen	Lunch at PortaVia's to Discuss Guest Lecturer Position	-	-	59	-	59	3	\$ 19.78	11011-74981
9/29/14	11/18/14	George H. Van Allen	Lunch at O'Charley's to Discuss Reporting Lines, Communication Lines and Start Date for New Director of Southeast Campus	-	-	53	-	53	3	\$ 17.58	11011-74981
10/1/14	11/18/14	George H. Van Allen	Lunch at O'Charley's to Discuss Academic Affairs Meeting and Retreat	-	39	-	-	39	2	\$ 19.38	43028-74981
10/3/14	10/30/14	Feloor R. Setayesh	Lunch at J. Alexander's to Discuss Changes in Policy: Door Schedules and Teaching Assignments	-	70	-	-	70	3	\$ 23.33	43028-74981
10/6/14	11/18/14	George H. Van Allen	Lunch at Olive Garden to Discuss Problems in Clarksville	-	60	-	-	60	3	\$ 20.16	43028-74981
10/7/14	8/15/14	Human Resource Mgr's Credit Card (The Picnic Café)	Plate Lunches for Attendees of Meeting Held at NSCC to Discuss Testing Centers, RODP, Communications & Autonomy	-	-	128	-	128	9	\$ 14.24	11011-74981
10/7/14	8/15/14	Human Resource Mgr's Credit Card (Krogers)	Beverages for Attendees of Meeting Held at NSCC to Discuss Testing Centers, RODP, Communications & Autonomy	-	-	13	-	13	9	\$ 1.50	11011-74981



**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
10/8/14	11/18/14	George H. Van Allen	Breakfast at Panera Bread to Discuss Transition Process & Personnel Decisions	-	11	-	-	11	2	\$ 5.72	43028-74981
10/9/14	11/18/14	George H. Van Allen	Lunch at Dalt's to Discuss Clarksville Problems & Leadership	-	55	-	-	55	3	\$ 18.43	43028-74981
10/10/14	11/18/14	George H. Van Allen	Lunch at Bricks Café to Discuss Southeast Center, New Middle College and Madison Campus, Establishing Business Relationship Between Director of SEC & Metro Council	-	-	88	-	88	4	\$ 22.12	11011-74981
10/15/14	10/30/14	Feloor R. Setayesh	Lunch at O'Charley's to Discuss Fall Break - Employee Gathering	-	146	-	-	146	10	\$ 14.64	43028-74981
10/16/14	11/18/14	George H. Van Allen	Lunch at O'Charley's to Discuss Renovations, Faculty Morale, & Campus Coordinator Position	-	39	-	-	39	2	\$ 19.64	43028-74981
10/17/14	11/18/14	George H. Van Allen	Lunch at O'Charley's to Discuss Campus Cleanup Day & Employee Gathering	-	110	-	-	110	9	\$ 12.26	43028-74981
10/23/14	11/18/14	George H. Van Allen	Lunch at Olive Garden to Discuss Clarksville Staffing	-	26	-	-	26	2	\$ 13.24	43028-74981
10/24/14	11/18/14	George H. Van Allen	Lunch at Dalt's to Discuss Transfer of ESL and Role of Assoc VP	-	27	-	-	27	2	\$ 13.61	43028-74981
10/30/14	11/18/14	George H. Van Allen	Lunch at Mediterranean Cuisine to Discuss Strategic Plans, MTSU's Programming at Southeast Campus & Sat's Game	-	29	-	-	29	2	\$ 14.71	43028-74981
10/31/14	11/18/14	George H. Van Allen	Lunch at Red Lobster to Discuss 2nd Floor Renovation at Southeast Campus & Madison	-	78	-	-	78	4	\$ 19.53	43028-74981
11/6/14	11/18/14	George H. Van Allen	Lunch at H.R.H. Dumplin's to Discuss December Board Meeting Recognitions	-	-	43	-	43	2	\$ 21.33	11011-74981

**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
11/8/14	11/18/14	George H. Van Allen	Dinner at J. Alexander's to Entertain Representative of Taiwan & China - Student/Faculty Exchange - Gift to Representative	-	121	-	-	121	2	\$ 60.42	43028-74981
11/11/14	11/18/14	George H. Van Allen	Dinner at O'Charley's to Discuss WGU-Staff Development, MTSU-Professional Studies Program & Madison Campus	-	48	-	-	48	2	\$ 23.97	43028-74981
11/19/14	12/16/14	George H. Van Allen	Lunch at O'Charley's for Introduction of New Director of the Southeast Campus	-	79	-	-	79	5	\$ 15.84	43028-74981
11/19/14	12/16/14	George H. Van Allen	Lunch at O'Charley's for HR Mgr. & Pres. Secretary to Discuss Professional Development Issues	-	13	-	-	13	2	\$ 6.55	43028-74981
12/3/14	12/16/14	George H. Van Allen	Lunch at J. Alexander's to Discuss Registration Process & Leadership in Academic Affairs	-	72	-	-	72	3	\$ 24.04	43028-74981
12/6/14	12/16/14	George H. Van Allen	Dinner at Bob's Steak & Chop House for SACS President	-	207	-	-	207	3	\$ 69.12	43028-74981
12/7/14	12/16/14	George H. Van Allen	Dinner at Brick Top's to Discuss SACS Coverage	-	94	-	-	94	2	\$ 46.82	43028-74981
12/8/14	12/16/14	George H. Van Allen	Lunch at O'Charley's to Discuss Cookeville MOU	-	37	-	-	37	2	\$ 18.25	43028-74981
12/9/14	12/16/14	George H. Van Allen	Lunch at Dalt's to Discuss Spring Spemester & Employee Morale	-	104	-	-	104	6	\$ 17.33	43028-74981
12/12/14	12/16/14	George H. Van Allen	Lunch at Analotia's to Discuss Three Plus One Program with WGU	-	129	-	-	129	7	\$ 18.46	43028-74981
12/16/14	1/27/15	Feloor R. Setayesh	Lunch at Red Lobster's to Discuss Dual Enrollment & Madison Project	-	35	-	-	35	2	\$ 17.43	43028-74981
12/16/14	1/20/15	George H. Van Allen	Lunch at O'Charley's to Discuss VP Role & Assoc VP Role	-	54	-	-	54	3	\$ 17.97	43028-74981
12/18/14	1/27/15	George H. Van Allen	Lunch at O'Charley's to Discuss Integrating Remedial With College Level	-	70	-	-	70	3	\$ 23.23	43028-74981

**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
12/22/14	1/27/15	Feloor R. Setayesh	Lunch from Domino's Pizza for Maintenance Staff	-	66	-	-	66	10	\$ 6.63	43028-74981
12/22/14	1/27/15	George H. Van Allen	Lunch at Anatolia's to Discuss Lecturer Series: Foreign Affairs & M. East	-	91	-	-	91	4	\$ 22.80	43028-74981
12/23/14	1/27/15	George H. Van Allen	Lunch at Dalt's to Discuss Faculty Senate: Tenure, Temp Contracts & February Agenda	-	61	-	-	61	3	\$ 20.45	43028-74981
1/7/15	1/20/15	George H. Van Allen	Lunch at Anatolia's to Discuss Cookeville Transition	-	-	79	-	79	4	\$ 19.69	11011-74981
1/9/15	3/12/15	Human Resource Mgr's Credit Card	Lunch from The Picnic Inc for Campus Directors & Deans to Discuss Cookeville Site, New Sites, Learning Suport Redesign Impacts, TN Promise Program & Students, Revision of Curriculum Committee Manual, New Committees, Orientation, Registration, Etc., Improving Communication	-	-	116	-	116	8	\$ 14.45	11011-74981
1/9/15	3/12/15	Human Resource Mgr's Credit Card	Beverages from Publix for Lunch Meeting for Campus Directors & Deans	-	-	7	-	7	8	\$ 0.92	11011-74981
1/14/15	3/3/15	George H. Van Allen	Lunch at O'Charley's to Discuss Spring Schedule & Resource Reallocation	-	77	-	-	77	4	\$ 19.15	43028-74981
1/16/15	3/3/15	George H. Van Allen	Lunch at J. Alexander's to Discuss TN Flavors Donation	-	108	-	-	108	5	\$ 21.60	43028-74981
1/18/15	3/3/15	George H. Van Allen	Purchase Candy from Sam's Club to Promote Faculty/Staff Goodwill	-	11	-	-	11	1	\$ 10.98	43028-74981
1/23/15	3/3/15	George H. Van Allen	Lunch at J. Alexander's to Discuss Policy Manual, Door Schedules, Deans & Directors Roles	-	41	-	-	41	2	\$ 20.48	43028-74981
1/27/15	3/3/15	George H. Van Allen	Lunch at Brick Top's to Discuss Madison Project	-	-	76	-	76	3	\$ 25.49	11011-74981
1/30/15	3/3/15	George H. Van Allen	Lunch at Dalt's to Discuss Faculty Handbook & Goodwill	-	56	-	-	56	4	\$ 13.96	43028-74981

**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
2/4/15	3/3/15	George H. Van Allen	Lunch at Anatolia's to Discuss Class Sizes & Lab Audit	-	32	-	-	32	2	\$ 15.91	43028-74981
2/5/15	3/3/15	George H. Van Allen	Lunch at Midtown Café to Discuss Madison Project	-	66	-	-	66	3	\$ 22.11	43028-74981
2/6/15	3/3/15	George H. Van Allen	Lunch at J. Alexander's to Discuss Turnley Prison Program & CCA's 2015 Projected	-	-	68	-	68	3	\$ 22.65	11011-74981
2/9/15	3/3/15	George H. Van Allen	Purchase from Mr. Whisker's Wines & Spirits to Promote Goodwill with Another Community College - DSCC	-	37	-	-	37	1	\$ 37.34	43028-74981
2/11/15	3/3/15	George H. Van Allen	Lunch at O'Charley's to Discuss Southeast Center/Policy Manual	-	66	-	-	66	4	\$ 16.39	43028-74981
2/12/15	4/2/15	George H. Van Allen	Lunch at Porta Via to Discuss Morale & Faculty Manual (2 groups/2 receipts)	-	79	-	-	79	5	\$ 15.84	43028-74981
2/17/15	3/26/15	Judith Cook	Lunch at O'Charley's (to go) for Snow Day Coverage	-	26	-	-	26	1	\$ 26.48	43028-74981
2/18/15	4/2/15	George H. Van Allen	Lunch at O'Charley's to Discuss Snow Days	-	137	-	-	137	6	\$ 22.82	43028-74981
2/19/15	4/2/15	George H. Van Allen	Lunch at Dalt's to Discuss Snow Days	-	133	-	-	133	8	\$ 16.57	43028-74981
2/20/15	4/2/15	George H. Van Allen	Lunch at O'Charley's to Discuss Ice Damage, Class Makeups, and Personnel Issue	-	36	-	-	36	2	\$ 17.89	43028-74981
2/24/15	4/2/15	George H. Van Allen	Lunch at Brick Top's to Discuss Renovations at Southeast Center	-	104	-	-	104	4	\$ 26.12	43028-74981
2/25/15	3/26/15	George H. Van Allen	Lunch at Anatolia's to Discuss Program for Southeast Campus	-	-	40	-	40	2	\$ 19.94	11011-74981
2/27/15	4/2/15	George H. Van Allen	Lunch at Panera's to Discuss President's Absence	-	15	-	-	15	2	\$ 7.57	43028-74981
3/3/15	4/2/15	George H. Van Allen	Lunch at O'Charley's to Discuss P.M. Executive Committee Meeting Agenda	-	30	-	-	30	2	\$ 14.78	43028-74981

**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
3/4/15	4/2/15	George H. Van Allen	Lunch at O'Charley's to Discuss Preparation for Meeting with State Finance & Administration	-	63	-	-	63	4	\$ 15.87	43028-74981
3/11/15	4/2/15	George H. Van Allen	Lunch at J. Alexander's to Discuss TN Flavors, Block Credit Transfers	-	76	-	-	76	3	\$ 25.43	43028-74981
3/16/15	4/2/15	George H. Van Allen	Lunch at Anatolia's to Discuss WEB Manual	-	32	-	-	32	2	\$ 16.16	43028-74981
3/18/15	4/2/15	George H. Van Allen	Lunch at Porta Via's to Discuss Six-Month Evaluation	-	50	-	-	50	2	\$ 25.14	43028-74981
3/23/15	4/30/15	George H. Van Allen	Lunch at the Oak Bar to Discuss Building Commission Meeting	-	65	-	-	65	3	\$ 21.51	43028-74981
3/30/15	4/30/15	George H. Van Allen	Lunch at Dalt's to Discuss Cookeville	-	34	-	-	34	2	\$ 16.98	43028-74981
4/2/15	5/12/15	George H. Van Allen	Lunch at Dalt's to Discuss Employee Morale	-	84	-	-	84	5	\$ 16.82	43028-74981
4/3/15	5/12/15	George H. Van Allen	Breakfast at Puffy Muffin's to Discuss Holiday Meeting (Data & Manual)	-	19	-	-	19	2	\$ 9.70	43028-74981
4/4/15	5/12/15	George H. Van Allen	Lunch at Applebee's to Discuss Graduation, Building Naming & WGU	-	-	31	-	31	2	\$ 15.71	11011-74981
4/8/15	5/12/15	George H. Van Allen	Lunch at O'Charley's to Discuss S.E.C.'s Golden Years	-	54	-	-	54	3	\$ 18.16	43028-74981
4/10/15	5/12/15	George H. Van Allen	Lunch at Anatolia's to Discuss TBR	-	-	42	-	42	2	\$ 20.98	11011-74981
4/13/15	5/12/15	George H. Van Allen	Lunch at Brick Top's to Discuss Capital Outlay	-	92	-	-	92	4	\$ 22.94	43028-74981
4/14/15	5/12/15	George H. Van Allen	Lunch at Anatolia's to Discuss Employee Morale	-	107	-	-	107	5	\$ 21.46	43028-74981
4/15/15	5/12/15	George H. Van Allen	Lunch at NY Pie to Discuss VP Search	-	27	-	-	27	2	\$ 13.66	43028-74981
4/16/15	5/12/15	George H. Van Allen	Lunch at Dalt's to Honor Dr. Ellen Weed - Renaming of "D" Building to Ellen Weed Building	-	264	-	-	264	16	\$ 16.50	43028-74981

**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
4/20/15	5/12/15	George H. Van Allen	Lunch at O'Charley's to Discuss VP Search Process	-	43	-	-	43	3	\$ 14.26	43028-74981
4/21/15	5/12/15	George H. Van Allen	Lunch at PortaVia's to Discuss Dickson Facilities	-	-	59	-	59	2	\$ 29.69	11011-74981
4/24/15	5/14/15	Feloor R. Setayesh	Lunch at Longhorn's to Discuss Cookeville Center Transition	-	35	-	-	35	2	\$ 17.25	43028-74981
4/27/15	6/23/15	George H. Van Allen	Lunch at O'Charley's to Discuss Purchasing	-	50	-	-	50	3	\$ 16.52	43028-74981
4/29/15	6/23/15	George H. Van Allen	Lunch at O'Charley's to Discuss VP Search Committee	-	83	-	-	83	5	\$ 16.50	43028-74981
4/30/15	6/23/15	George H. Van Allen	Lunch at PortaVia's to Discuss State of City Address	-	36	-	-	36	2	\$ 18.14	43028-74981
5/9/15	6/23/15	George H. Van Allen	Lunch at The Tin Roof to Discuss Cookeville: Liaison, Budget, and Departure	-	45	-	-	45	2	\$ 22.40	43028-74981
5/12/15	6/23/15	George H. Van Allen	Lunch at O'Charley's to Discuss Prep for TBR Meeting RE: Cookeville	-	53	-	-	53	3	\$ 17.51	43028-74981
5/13/15	6/19/15	Publix (by Purchasing Card)	Beverages for Interviews for VPAA Position	-	-	10	-	10	30	\$ 0.33	11011-74981
5/14/15	6/23/15	George H. Van Allen	Lunch at Dalt's to Discuss Candidate - VP Search	-	-	57	-	57	4	\$ 14.25	11011-74981
5/14/15	6/23/15	Ross Standridge - Cosmos DBA The Juice Wagon	Refreshments for VPAA In-Person Interviews (Candidates/Committees)	-	-	32	-	32	30	\$ 1.07	11011-74981
5/14/15	6/23/15	George H. Van Allen	Lunch at Dalt's to Discuss VP Search	-	47	-	-	47	3	\$ 15.59	43028-74981
5/15/15	6/23/15	George H. Van Allen	Lunch at J. Alexander's to Discuss Candidate - VP Search	-	-	114	-	114	4	\$ 28.52	11011-74981
5/15/15	6/23/15	George H. Van Allen	Lunch at J. Alexander's to Discuss VP Search	-	67	-	-	67	3	\$ 22.26	43028-74981
5/16/15	6/23/15	George H. Van Allen	Breakfast at Puffy Muffin's to Discuss VP and Director of Online Learning Searches	-	20	-	-	20	2	\$ 9.95	43028-74981
5/18/15	6/23/15	George H. Van Allen	Lunch at J. Alexander's to Discuss Huron Study, Madison and Hermitage	-	61	-	-	61	2	\$ 30.62	43028-74981

**Nashville State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code		
				Institutional	Foundation	Institutional	Foundation						
5/18/15	6/23/15	George H. Van Allen	Dinner at Nashville Airport Marriott RE: TBR Retirement Dinner for Nate Essex & Mary Lou Apple	-	43	-	-	43	1	\$ 43.27	43028-74981		
5/18/15	6/23/15	George H. Van Allen	Refreshments at Nashville Airport Marriott for TBR Retirement Dinner	-	52	-	-	52	8	\$ 6.46	43028-74981		
5/22/15	6/23/15	George H. Van Allen	Lunch at O'Charley's to Discuss Reorganization of VP Search Process	-	69	-	-	69	4	\$ 17.22	43028-74981		
5/25/15	6/23/15	George H. Van Allen	Lunch at O'Charley's to Discuss VP Search & Prep for Academic Affairs Meeting - Absence of President	-	47	-	-	47	2	\$ 23.64	43028-74981		
6/2/15	6/23/15	George H. Van Allen	Lunch at Blackstone's to Discuss Staffing Patterns @ Tri-Star Hospitals	-	-	36	-	36	2	\$ 18.13	11011-74981		
6/3/15	6/23/15	George H. Van Allen	Lunch at Dalt's to Discuss Summer Enrollment	-	49	-	-	49	3	\$ 16.23	43028-74981		
6/5/15	6/23/15	George H. Van Allen	Lunch at Brick Top's to Discuss Copyright Laws	-	84	-	-	84	3	\$ 27.97	43028-74981		
6/10/15	6/23/15	Clarksville Area Chamber of Commerce	Membership Renewal for Period 5/1/15 - 4/30/16	-	233	-	-	233	1	\$ 233.00	43028-74981		
<b>Total Business Meals and Hospitality Expenses for the President</b>				<u>\$</u>	<u>-</u>	<u>\$</u>	<u>6,231</u>	<u>\$</u>	<u>1,424</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>7,655</u>

**Nashville State Community College**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
7/29/14	Tire Kingdom	Oil change - Hyundai Azera - President's vehicle	\$ -	\$ -	\$ 26	\$ -	\$ 26	33201-75210
8/19/14	Rotary Club of Nashville	New Member Fee	-	300	-	-	300	43028-74480
9/18/14	Dickson Co. Chamber of Commerce	Annual Membership 2015	-	100	-	-	100	43028-74480
9/30/14	George H. Van Allen	Fuel - network down - had to use personal card	-	-	49	-	49	33201-75210
9/30/14	George H. Van Allen	Car wash - Hyundai Azera - President's vehicle	-	-	7	-	7	33201-75290
10/7/14	Rotary Club of Nashville	Quarterly Dues (July - Dec)	-	600	-	-	600	43028-74480
10/30/14	Community Foundatin of Mid TN	Donation for Cumberland Ball - Silver Sponsor Status	-	2,000	-	-	2,000	43028-74980
11/25/14	Nashville Area Chamber of Commerce	Institutional Membership 2015 Dues	-	1,750	-	-	1,750	43028-74480
12/2/14	Tire Kingdom	Oil change - Hyundai Azera - President's vehicle	-	-	26	-	26	33201-75210
12/11/14	Judith Cook	Flowers for Funeral of John Thompson (active employee)	-	88	-	-	88	43028-74980
2/3/15	Humphreys Co. Chamber of Commerce	Institutional Membership 2015 Dues	-	50	-	-	50	43028-74980
3/2/15	Tire Kingdom	Oil change - Hyundai Azera - President's vehicle	-	-	26	-	26	33201-75201
3/16/15	Tennessee Flavors	Donation for TN Flavors Event - NSCC Foundation	-	1,000	-	-	1,000	43028-74980
3/26/15	Crossings Nashville Action Partnership	Sponsorship for 2015 Mid TN Regional Spelling Bee	-	200	-	-	200	43028-74980
5/12/15	George H. Van Allen	Donation to YWCA RE: Domestic Violence Against Women	-	200	-	-	200	43028-74980
6/25/15	Nashville Area Chamber of Commerce	Scheduled Investment in P2020 - 7/1/15 - 6/30/16	-	3,000	-	-	3,000	43028-74480
7/21/15	Tire Kingdom	oil change - Hyundai Azera - President's vehicle on 6/30/15	-	-	57	-	57	33201-7210
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ 9,288</b>	<b>\$ 190</b>	<b>\$ -</b>	<b>\$ 9,478</b>	



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

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

**October 29, 2013**

**Northeast State Community College  
Audit of President's Expenses  
For the Period July 1, 2014 through June 30, 2015**

**Table of Contents**

Letter of Transmittal

Executive Summary ..... 1 – 2

Exhibits

Schedule A - Summary of President's Expenses .....3

Schedule B - Schedule of Travel Expenses for the President .....4

Schedule C - Business Meals and Hospitality Expenses for the President .....5



OFFICE OF INTERNAL AUDIT

October 23, 2015

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

Dear Chairman Griscom:

Enclosed is the internal audit report of the expenses of the Office of the President for Northeast State Community College for the fiscal year July 1, 2014 to June 30, 2015, 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 for \$21,151 due to the inadvertent omission of various chamber-of-commerce sponsorships requested by the president. As a result, a recommendation was suggested for the preparer of quarterly reports to solicit from the various vice presidents confirmation of includable items of which they may be uniquely aware.

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

Sincerely,

Mark A. Ortlieb, CPA  
Walters State Community College

CC: President  
Vice President for Finance  
Director of Internal Audit

**Northeast State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2014 – June 30, 2015**

<b>President</b>	Dr. Janice Gilliam	<b>Internal Auditor</b>	Mark A. Ortlieb Walters State Community College																																																																																		
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2014 to June 30, 2015; 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.																																																																																				
<b>Scope</b>	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																				
<b>Analysis</b>	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2014:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5"><b>President:</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$209,359</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$209,359</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$16,543</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$16,543</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$1,200</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,200</td> </tr> <tr> <td>Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$241,902</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$241,902</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$12,498</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$12,498</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$10,603</td> <td style="text-align: right;">\$5,095</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$15,698</td> </tr> <tr> <td colspan="5"><b>President's Office:</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$150,792</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$150,792</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$5,112</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$5,112</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$287</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$287</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$22,913</td> <td style="text-align: right;">\$49,190</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$72,103</td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$444,107</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$54,285</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$00</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$498,392</b></td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b></p> <p><b>Bonus Payments</b> – The Board authorized a bonus plan for presidents. During the period, the President received a Metric-based bonus payment of \$14,802 and a Discretionary bonus payment of \$1,741</p> <p><b>Discretionary Allowance</b> – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p> <p><b>Housing Allowance</b> - The President was provided a housing allowance of \$900 per month.</p> <p><b>Vehicle</b> – The President was provided the use of a vehicle. The purchase cost of the vehicle for fiscal year 2015 was \$24,455. Any personal use value of the vehicle is reported to the president as taxable income. Vehicle maintenance and operating costs, totaling</p>						Institutional	Foundation	External	Total	<b>President:</b>					Salary and Benefits	\$209,359	\$00	\$00	\$209,359	Bonus Payments	\$16,543	\$00	\$00	\$16,543	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Other Allowances	\$1,200	\$00	\$00	\$1,200	Salary, Benefits & Other Payments	\$241,902	\$00	\$00	\$241,902	Travel (Schedule A)	\$12,498	\$00	\$00	\$12,498	Business Meals and Hospitality (Schedule B)	\$10,603	\$5,095	\$00	\$15,698	<b>President's Office:</b>					Salary and Benefits	\$150,792	\$00	\$00	\$150,792	Travel	\$5,112	\$00	\$00	\$5,112	Business Meals and Hospitality	\$287	\$00	\$00	\$287	Other Expenses	\$22,913	\$49,190	\$00	\$72,103	<b>Total Expenses</b>	<b>\$444,107</b>	<b>\$54,285</b>	<b>\$00</b>	<b>\$498,392</b>
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	<p>\$341 for the period, were recorded in other accounts and not allocated to the president's accounts; these expenses were excluded from the scope of this review</p> <p><b>TBR Meeting Expenses</b> – The college did not host a Tennessee Board of Regents quarterly meeting in fiscal 2015.</p> <p><b>External Sources</b> – No items were provided, paid, or reimbursed by external sources for the benefit of the President.</p>		
<b>Observation</b>	<p>Due to the inadvertent omission of \$21,151 of various chamber-of-commerce sponsorships requested by the president, a recommendation was suggested for the preparer of quarterly reports to solicit from the various vice presidents confirmation of includable items of which they may be uniquely aware.</p>		
<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A
<b>Conclusion</b>	<p>The objectives of the audit of the expenses of the Office of the President for Northeast State Community College for the fiscal year July 1, 2014 through June 30, 2015 were achieved. 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 observation regarding chamber-of-commerce sponsorships requested by the president, resulting in a recommendation for the preparer of quarterly reports to solicit from the various vice presidents confirmation of includable items of which they may be uniquely aware.</p> <p>The supplemental schedules included with this report fairly represent the expenses of the president's office.</p>		
<b>Restriction on Use of Report</b>	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Northeast State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit, and the Northeast State Community College Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>		

**Northeast State Community College  
Summary of the President's Expenses  
For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 225,902	\$ -	\$ -	\$ -	\$ -	\$ 225,902
Travel	A	12,498	-	-	-	-	12,498
Business Meals and Hospitality	B	4,631	-	5,972	5,095	-	15,698
Other Expenses	C	-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		1,200	-	-	-	-	1,200
		<u>259,031</u>	<u>-</u>	<u>5,972</u>	<u>5,095</u>	<u>-</u>	<u>270,098</u>
<b>President's Office:</b>							
Salary and Benefits (5 FTE)		150,792	-	-	-	-	150,792
Travel		5,112	-	-	-	-	5,112
Business Meals and Hospitality		-	-	287	-	-	287
Other Expenses		20,706	49,190	2,207	-	-	72,102
		<u>176,610</u>	<u>49,190</u>	<u>2,494</u>	<u>-</u>	<u>-</u>	<u>228,293</u>
<b>Total Expenses</b>		<u>\$ 435,641</u>	<u>\$ 49,190</u>	<u>\$ 8,466</u>	<u>\$ 5,095</u>	<u>\$ -</u>	<u>\$ 498,391</u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances for cell phone services of \$100/month.

**Housing** - The President is provided a housing allowance of \$900/month.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2013 was \$ 24,455. Maintenance costs total \$341.05 for the period.

**Athletic Tickets** - Northeast State does not have Athletic Events, so no athletic tickets are provided to the President.

**External Sources** - No items were 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.*

Northeast State Community College  
Schedule A - Travel Expenses for the President  
For the Period July 1, 2014 to June 30, 2015

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			
11/12/14	11/14/14	7/28/14	University of Tennessee	2014 Governor's Conference	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250	11000-73101
7/16/14	7/18/14	8/4/14	Janice Gilliam	2014 Annual Leadership Conf.	-	200	115	235	550	-	-	-	-	550	11000-73101
8/4/14	8/5/14	8/12/14	Janice Gilliam	President's retreat at Vol.St.	-	95	69	-	164	-	-	-	-	164	11000-73101
8/21/14	8/21/14	8/13/14	Kingsport Area Chamber	Kspt Chamber Breakfast	-	-	-	25	25	-	-	-	-	25	11000-73101
8/18/14	8/19/14	8/27/14	Nashville	TBR President's Council	-	143	99	-	242	-	-	-	-	242	11000-73101
9/11/14	9/12/14	9/22/14	Nashville	TN Valley Corridor CC Consortium Mtg	-	92	-	-	92	-	-	-	-	92	11000-73101
9/24/14	9/26/14	10/8/014	Knoxville	Maxine Smitt Fellows	-	211	81	4	295	-	-	-	-	295	11000-73101
12/5/14	12/11/14	10/29/14	Nashville	SACSCOC mtg registration	-	-	-	250	250	-	-	-	-	250	11000-73101
11/10/14	11/13/14	11/19/14	Nashville	TBR President's Council	-	464	231	10	705	-	-	-	-	705	11000-73101
12/5/14	12/11/14	12/17/14	Nashville	SACSCOC conf & TBR Bd meeting	-	1,082	268	117	1,467	-	-	-	-	1,467	11000-73101
10/12/14	10/15/14	8/12/14	NACCE	NACCE 2014 Conference	-	-	-	684	684	-	-	-	-	684	11000-73201
10/7/14	10/9/14	9/15/14	Black Mtn. NC	2014 Leadership Conference	-	150	76	-	226	-	-	-	-	226	11000-73201
10/7/14	10/9/14	9/26/14	Black Mtn. NC	2014 Leadership Conference	-	-	-	444	444	-	-	-	-	444	11000-73201
1/27/15	1/31/15	10/1/14	Newport Beach, CA	American Assoc. of Community Colleges-Regist.	-	-	-	600	600	-	-	-	-	600	11000-73201
10/11/14	10/15/14	10/24/14	Phoenix, AZ	NACCE Conference	-	804	320	59	1,182	-	-	-	-	1,182	11000-73201
10/11/14	10/15/14	10/31/14	Phoenix, AZ	NACCE-air fare	416	-	-	-	416	-	-	-	-	416	11000-73201
1/27/15	1/31/15	10/31/14	Santa Ana, CA	AACC Conference-air fare	745	-	-	-	745	-	-	-	-	745	11000-73201
10/11/14	10/15/14	11/18/14	Phoenix, AZ	NACCE conf. refund	-	(649)	-	-	(649)	-	-	-	-	(649)	11000-73201
12/4/14	12/5/14	12/18/14	Roswell, GA	Blue Ridge Board Mtg	-	123	56	4	183	-	-	-	-	183	11000-73201
3/24/15	3/27/15	2/4/15	Nashville, TN	Tenn College Assoc. Req. fee	-	-	-	100	100	-	-	-	-	100	11000-73101
2/10/15	2/11/15	3/2/15	Nashville, TN	TBR President's Council	-	155	83	29	267	-	-	-	-	267	11000-73101
1/21/15	1/23/15	1/22/15	Dallas, TX	Bell Helicopter/Aviation	324	-	-	-	324	-	-	-	-	324	11000-73201
1/21/15	1/23/15	2/11/15	Dallas, TX	Bell Helicopter/Aviation	-	331	154	25	510	-	-	-	-	510	11000-73201
1/27/15	1/31/15	2/23/15	Orange Co., CA	WDI 2015 Conference	-	809	233	90	1,131	-	-	-	-	1,131	11000-73201
5/1/15	5/1/15	5/12/15	Kingsport Area Chamber	Lunch & Launch with Gov. Bill Haslam	-	-	-	30	30	-	-	-	-	30	11000-73101
6/8/15	6/9/15	6/30/15	Nashville TN	TN Promise Comm Coll Leaders meeting with Gov. Haslam	-	155	99	-	254	-	-	-	-	254	11000-73101
6/17/15	6/19/15	7/2/15	Columbia TN	TBR Board Meeting	-	224	64	-	288	-	-	-	-	288	11000-73101
	3/14/15	4/2/15	Janice Gilliam	Dr. Gilliam reimbursed college for reg. fee for 2015 Rotarians District Conf	(245)	-	-	-	(245)	-	-	-	-	(245)	11000-73201
4/18/15	4/21/15	5/5/15	Delta Air	2015 AACC Ann Conv/Phi Theta Kappa NerdNation Conf	559	-	-	-	559	-	-	-	-	559	11000-73201
4/18/15	4/21/15	5/5/15	San Antonio TX	2015 AACC Ann Conv/Phi Theta Kappa NerdNation Conf	-	732	133	100	965	-	-	-	-	965	11000-73201
6/4/15	6/5/15	6/30/15	Allanta, GA	Blue Ridge Board Mtg	-	150	38	28	215	-	-	-	-	215	11000-73201
6/14/15	6/16/15	7/2/15	Asheville NC	CCA 2015 Annual Conference	-	-	52	9	61	-	-	-	-	61	11000-73201
6/23/15	6/24/15	7/2/15	Somerset KY	App HE Network Conference	-	120	40	8	167	-	-	-	-	167	11000-73201
<b>Total Travel Expenses for the President</b>					<b>\$ 1,799</b>	<b>\$ 5,390</b>	<b>\$ 2,210</b>	<b>\$ 3,099</b>	<b>\$ 12,498</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,498</b>	

Northeast State Community College  
 Schedule B - Business Meals & Hospitality Expenses for the President  
 For the Period July 1, 2014 to June 30, 2015

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					
7/23/14	8/1/14	Janice Gilliam	Planning mtg. for 50th Anniversary	\$ 453	\$ -	\$ -	\$ -	\$ -	\$ 453	12	\$ 34.87	11000-74983
7/24/14	8/26/14	Subway	Tea for 50th Anniversary Luncheon	10	-	-	-	-	10	32	\$ 0.31	11000-74983
8/5/14	8/5/14	Jason's Deli	Lunch for Dr. Powers, Past President	236	-	-	-	-	236	32	\$ 7.39	11000-74983
8/8/14	9/10/14	Staples	Reception Supplies	135	-	-	-	-	135	100	\$ 1.35	11000-74983
8/15/14	8/28/14	Firehouse Restaurant	Fall Convocation lunch	-	-	2,525	-	-	2,525	300	\$ 8.42	20505-74983
8/18/14	4/23/15	Bellafina Chocolates	Reception Supplies	-	-	-	197	-	197	100	\$ 1.97	F 11001-74983
9/9/14	10/20/14	Subway	ETC Planning Mtg.	83	-	-	-	-	83	12	\$ 6.92	11000-74983
9/17/14	10/1/14	Jason's Deli	50th Anniversary Lunch & reunion with Dr. Locke	254	-	-	-	-	254	32	\$ 7.94	11000-74983
9/17/14	10/15/14	Subway	50th Anniversary Lunch & reunion with Dr. Locke	10	-	-	-	-	10	32	\$ 0.31	11000-74983
10/7/14	10/27/14	Janice Gilliam	Firehouse - Capital Campaign Dinner	130	-	-	-	-	130	6	\$ 21.67	11000-74983
10/9/14	10/27/14	Janice Gilliam	Dinner at My Father's Pizza - Blue Ridge Conf on Leadership	238	-	-	-	-	238	19	\$ 12.53	11000-74983
10/16/14	11/17/14	Janice Gilliam	Dinner Mtg. to discuss Partnership with ETSU	41	-	-	-	-	41	4	\$ 10.25	11000-74983
10/23/14	11/17/14	Janice Gilliam	Dinner mtg. to discuss Targeted Leadership	326	-	-	-	-	326	9	\$ 36.22	11000-74983
11/4/14	12/2/14	Millenium Center	Foundation BOD Meeting and Scholars Reception	-	-	-	1,178	-	1,178	375	\$ 3.14	F 11001-74983
11/15/14	11/24/14	Staples	Table Mate Party Expressions	38	-	-	-	-	38	4	\$ 9.50	11000-74983
12/2/14	12/15/14	Subway	TN Promise Mentor's breakfast	473	-	-	-	-	473	120	\$ 3.94	11000-74983
12/2/14	12/15/14	Subway	Aviation Steering Committee	95	-	-	-	-	95	12	\$ 7.92	11000-74983
12/9/14	7/9/15	Subway	ETC Design Meeting	59	-	-	-	-	59	8	\$ 7.35	11000-74983
12/12/14	12/17/14	Bare Bones BBQ	Holiday luncheon for Faculty and Staff	-	-	3,447	-	-	3,447	271	\$ 12.72	20505-74983
12/18/14	1/26/15	Robin Matthews	PC Open House and Employee Holiday Luncheon	-	-	-	75	-	75	11	\$ 74.97	F 11001-74983
1/6/15	1/26/15	Cynthia Christian	Breakfast items from Cracker Barrel/EC retreat	55	-	-	-	-	55	7	\$ 7.81	11000-74983
1/6/15	2/2/15	Janice Gilliam	Firehouse/EC retreat	83	-	-	-	-	83	7	\$ 11.87	11000-74983
1/7/15	1/7/15	Staples	Reception Supplies	14	-	-	-	-	14	100	\$ 0.14	11000-74983
1/7/15	1/7/15	Staples	Reception Supplies	30	-	-	-	-	30	100	\$ 0.30	11000-74983
1/7/15	1/7/15	Staples	Reception Supplies	22	-	-	-	-	22	100	\$ 0.22	11000-74983
1/14/15	4/23/15	Subway	Emerging Tech Center Monthly	63	-	-	-	-	63	12	\$ 5.23	11000-74983
1/20/15	2/2/15	Janice Gilliam	Cheddars/discuss NeSCC-JC	55	-	-	-	-	55	5	\$ 10.92	11000-74983
2/2/15	3/17/15	Subway	Lunch mtg. Award Presentation	31	-	-	-	-	31	3	\$ 10.20	11000-74983
2/18/15	2/2/15	ARAMARK	Legislative Luncheon	590	-	-	-	-	590	30	\$ 19.67	11000-74983
2/23/15	3/17/15	Subway	Lunch mtg., Huron Consulting	13	-	-	-	-	13	2	\$ 6.40	11000-74983
2/27/15	4/23/15	Subway	Business Lunch w/ Emerging Tech Comm Members	88	-	-	-	-	88	11	\$ 8.00	11000-74983
3/7/15	6/2/15	Staples	Reception Supplies	9	-	-	-	-	9	100	\$ 0.09	11000-74983
3/7/15	6/2/15	Staples	Reception Supplies	36	-	-	-	-	36	100	\$ 0.36	11000-74983
3/7/15	6/2/15	Staples	Reception Supplies	14	-	-	-	-	14	100	\$ 0.14	11000-74983
3/7/15	6/2/15	Staples	Reception Supplies	3	-	-	-	-	3	100	\$ 0.03	11000-74983
3/9/15	3/25/15	Janice Gilliam	Breakfast mtg. at Cracker Barrel to discuss Foundation issues	19	-	-	-	-	19	3	\$ 6.21	11000-74983
3/16/15	3/17/15	Subway	Lunch mtg., Apple Consulting	248	-	-	-	-	248	33	\$ 7.53	11000-74983
3/17/15	4/23/15	Subway	K-12 Partership Meeting w Sullivan and Washington County Schools	130	-	-	-	-	130	20	\$ 6.50	11000-74983
3/24/15	4/23/15	Subway	Emerging Tech Complex	41	-	-	-	-	41	6	\$ 6.83	11000-74983
4/8/15	6/11/15	Subway	SAILS & Acad Affairs initiatives	21	-	-	-	-	21	3	\$ 7.07	11000-74983
4/9/15	4/28/15	Bare Bones BBQ	Aviation Education & Dev	266	-	-	-	-	266	25	\$ 10.63	11000-74983
4/14/15	6/11/15	Subway	ETC Design Meeting	71	-	-	-	-	71	11	\$ 6.45	11000-74983
4/24/15	4/8/15	BANQ	Foundation Board of Directors	-	-	-	785	-	785	75	\$ 10.47	F 11001-74983
4/24/15	4/15/15	BANQ	Foundation Board of Directors	-	-	-	873	-	873	75	\$ 11.64	F 11001-74983
4/24/15	5/4/15	Westfield Herbarry and	Foundation Board of Directors	-	-	-	1,200	-	1,200	75	\$ 16.00	F 11001-74983
4/27/15	6/11/15	Subway	Mobilization Meeting	28	-	-	-	-	28	4	\$ 7.01	11000-74983
4/28/15	6/11/15	Subway	Interviews for VP for Student	67	-	-	-	-	67	10	\$ 6.65	11000-74983
5/28/15	6/20/15	Subway	Emerging Tech Complex	35	-	-	-	-	35	5	\$ 7.00	11000-74983
12/16/15	12/23/15	Subway (tea & cookies)	Partnership opportunities with	19	-	-	-	-	19	25	\$ 0.76	11000-74983
4/24/15	4/23/15	BANQ	Foundation Board of Directors	-	-	-	786	-	786	75	\$ 10.48	F 11001-74983
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 4,631</b>	<b>\$ -</b>	<b>\$ 5,972</b>	<b>\$ 5,095</b>	<b>\$ -</b>	<b>\$ 15,698</b>			



# **Cleveland State** COMMUNITY COLLEGE

October 21, 2015

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 Pellissippi State Community College for the fiscal year July 1, 2014 to June 30, 2015, 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 Pellissippi State Community College personnel during the review. Please contact me at (423)614-8705, should you have any questions regarding this audit.

Sincerely,



Alvin E. Bishop  
Cleveland State Community College

CC: President  
Vice President for Business  
Director of Internal Audit

**Pellissippi State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2014 – June 30, 2015**

<b>President</b>	Dr. Anthony Wise	<b>Internal Auditor</b>	Alvin Bishop, Cleveland State Community College																																																																																							
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2014 to June 30, 2015; 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.																																																																																									
<b>Scope</b>	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																									
<b>Analysis</b>	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2014:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5"><b>President:</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$242,202</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$242,202</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$17,910</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$17,910</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$1,200</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1,200</td> </tr> <tr> <td>Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$276,112</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$276,112</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$11,146</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$1059</td> <td style="text-align: right;">\$12,205</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$2,539</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,539</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$969</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$969</td> </tr> <tr> <td colspan="5"><b>President's Office:</b></td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$121,703</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$121,703</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$404</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$404</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$847</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$847</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$33,631</td> <td style="text-align: right;">\$54</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$33,685</td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$443,591</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$1,023</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$1,059</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$448,465</td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b>  <b>Housing Allowance</b> - The President was provided a housing allowance of \$900 per month.  <b>Other Allowances</b> – The President was provided other allowances for cell phone, which were paid as taxable income.  <b>Vehicle</b> – The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2012 was \$24,656. Vehicle maintenance and operating costs, totaling \$4000 for the period, were recorded in other expenses. Any personal use value of the vehicle is reported to the president as taxable income.  <b>External Sources</b> – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p>						Institutional	Foundation	External	Total	<b>President:</b>					Salary and Benefits	\$242,202	\$00	\$00	\$242,202	Bonus Payments	\$17,910	\$00	\$00	\$17,910	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Other Allowances	\$1,200	\$00	\$00	\$1,200	Salary, Benefits & Other Payments	\$276,112	\$00	\$00	\$276,112	Travel (Schedule A)	\$11,146	\$00	\$1059	\$12,205	Business Meals and Hospitality (Schedule B)	\$2,539	\$00	\$00	\$2,539	Other Expenses (Schedule C)	\$00	\$969	\$00	\$969	<b>President's Office:</b>					Salary and Benefits	\$121,703	\$00	\$00	\$121,703	Travel	\$404	\$00	\$00	\$404	Business Meals and Hospitality	\$847	\$00	\$00	\$847	Other Expenses	\$33,631	\$54	\$00	\$33,685	<b>Total Expenses</b>	\$443,591	\$1,023	\$1,059	\$448,465
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<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A
<b>Conclusion</b>	The objectives of the audit of the expenses of the Office of the President for Pellissippi State Community College for the fiscal year July 1, 2014 through June 30, 2015 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.		
<b>Restriction on Use of Report</b>	<i>This report is intended solely for the internal use of the Tennessee Board of Regents and Pellissippi 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 Pellissippi State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i>		

**Pellissippi State Community College  
Summary of the President's Expenses  
For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 260,112	\$ -	\$ -	\$ -	\$ -	\$ 260,112
Travel	A	8,354	-	2,792	-	1,059	12,205
Business Meals and Hospitality	B	2,539	-	-	-	-	2,539
Other Expenses	C	-	-	-	969	-	969
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		1,200	-	-	-	-	1,200
		<u>287,005</u>	<u>-</u>	<u>2,792</u>	<u>969</u>	<u>1,059</u>	<u>291,825</u>
<b>President's Office:</b>							
Salary and Benefits (2 FTE)		121,703	-	-	-	-	121,703
Travel		404	-	-	-	-	404
Business Meals and Hospitality		847	-	-	-	-	847
Other Expenses		33,631	-	-	54	-	33,685
		<u>156,586</u>	<u>-</u>	<u>-</u>	<u>54</u>	<u>-</u>	<u>156,640</u>
<b>Total Expenses</b>		<u>\$ 443,591</u>	<u>\$ -</u>	<u>\$ 2,792</u>	<u>\$ 1,023</u>	<u>\$ 1,059</u>	<u>\$ 448,465</u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances of \$1200.00 for Cell Phone.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2012 was \$24,656.00. Maintenance costs for the vehicle are recorded in Org Code 100010 and totaled \$4000.00 for the period.

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

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

**Pellissippi State Community College  
Schedule A - Travel Expenses for the President  
For the Period July 1, 2014 to June 30, 2015**

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			
7/14/14	7/16/14	5/9/14	Nashville, TN	Desire2Learn Users Conference	\$ -	\$ 220	\$ 99	\$ 813	\$ 1,132	\$ -	\$ -	\$ -	\$ -	\$ 1,132	100010/73110
7/16/14	7/16/14	7/23/14	Knoxville, TN	Meeting with Snead State Comm College	-	-	-	2	2	-	-	-	-	2	100010/73100
8/4/14	8/5/14	8/14/14	Nashville, TN	2014 Community College Presidents Retreat	-	95	-	-	95	-	-	-	-	95	100010/73100
8/28/14	8/28/14	9/4/14	Knoxville, TN	United Way Kickoff	-	-	-	3	3	-	-	-	-	3	100010/73100
9/29/14	9/29/14	10/7/14	Knoxville, TN	Public School Forum	-	-	-	8	8	-	-	-	-	8	100010/73100
10/29/14	10/30/14	11/6/14	Columbia, TN	CCSSE State Conference	-	95	69	-	164	-	-	-	-	164	100010/73100
11/5/14	11/6/14	10/23/14	Nashville, TN	CEO's for Cities Nat'l Conference	-	-	-	145	145	-	-	-	-	145	100010/73110
11/9/14	11/11/14	11/21/14	Nashville, TN	Evaluation with Chancellor Morgan/TBR Meeting	-	309	165	-	474	-	-	-	-	474	100010/73100
12/6/14	12/9/14	12/16/14	Nashville, TN	2014 SACS Annual Meeting	541	348	182	561	1,091	-	-	-	541	1,632	100010/73110/SACS
12/9/14	12/11/14	12/16/14	Nashville, TN	Qtrly TBR Board Meeting	-	309	116	-	425	-	-	-	-	425	100010/73100
2/2/15	2/2/15	3/6/15	Knoxville, TN	History Dept Advisory Board	-	-	-	7	7	-	-	-	-	7	100010/73100
2/3/15	2/3/15	3/6/15	Knoxville, TN	Rotary Club & Workforce 360	-	-	-	4	4	-	-	-	-	4	100010/73100
2/9/15	2/9/15	3/6/15	Knoxville, TN	Public School Forum	-	-	-	8	8	-	-	-	-	8	100010/73100
2/10/15	2/11/15	2/25/15	Nashville, TN	PTK Ambassador for State	-	155	99	25	279	-	-	-	-	279	100010/73100
2/25/15	2/28/15	3/6/15	Tampa, FL	National Alliance of Comm and Tech College	458	507	179	52	1,196	-	-	-	-	1,196	100010/73210
3/4/15	3/4/15	3/6/15	Knoxville, TN	Community Connectors Knoxville Steering Committee	-	-	-	3	3	-	-	-	-	3	100010/73100
3/6/15	3/14/15	3/24/15	Lisbon, Portugal	Choral Ensemble	1,141	925	604	123	-	-	2,792	-	-	2,792	681054/73420
3/24/15	3/24/15	4/7/15	Knoxville, TN	Retreat of the Community Connectors Steering Committee	-	-	-	5	5	-	-	-	-	5	100010/73100
4/8/15	4/8/15	4/14/15	Knoxville, TN	Knox Chamber Speaker	-	-	-	30	30	-	-	-	-	30	100010/73100
4/18/15	4/21/15	1/28/15	Sa Antonia, TX	AACC Annual Convention	411	732	231	847	2,221	-	-	-	-	2,221	100010/73210
5/18/15	5/19/15	5/26/15	Nashville, TN	TBR THEC and EAB, President Meeting	-	155	99	-	254	-	-	-	-	254	100010/73100
5/26/15	5/28/15	6/2/15	Kingsport, TN	TVC CCC Conference	-	213	115	265	593	-	-	-	-	593	100010/73110
6/8/15	6/11/15	6/22/15	Norfolk, VA	SACSCOC Board of Trustee Meeting	518	-	-	-	-	-	-	-	518	518	SACS
6/15/15	6/16/15	6/19/15	Asheville, NC	Comm College of Appalachia 2015 Conference	-	139	77	-	215	-	-	-	-	215	100010/73210
<b>Total Travel Expenses for the President</b>					<b>\$ 3,069</b>	<b>\$ 4,202</b>	<b>\$ 2,033</b>	<b>\$ 2,901</b>	<b>\$ 8,354</b>	<b>\$ -</b>	<b>\$ 2,792</b>	<b>\$ -</b>	<b>\$ 1,059</b>	<b>\$ 12,205</b>	

**Pellissippi State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

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					
7/31/14	8/22/14	Five Star Food Service	Youth Leadership Conference	\$ 648	\$ -	\$ -	\$ -	\$ -	\$ 648	50	\$ 12.95	100050/74984
11/3/14	11/24/14	Five Star Food Service	TBR Visitors	378	-	-	-	-	378	17	\$ 22.23	100050/74984
1/21/15	2/3/15	Dr. Wise	Facilities Staff for President Obama Visit	164	-	-	-	-	164	10	\$ 16.37	100050/74984
1/23/15	2/3/15	Dr. Wise	Vice President Retirement	117	-	-	-	-	117	8	\$ 14.61	100050/74984
2/6/15	3/27/15	Five Star Food Service	Magnolia Campus Reception	281	-	-	-	-	281	N/A	#VALUE!	100050/74984
2/6/15	3/3/15	University of TN	Legislative Update Breakfast	672	-	-	-	-	672	N/A	#VALUE!	100050/74984
3/6/15	3/27/15	Five Star Food Service	President of Berea College	78	-	-	-	-	78	6	\$ 12.95	100010/74984
3/25/15	3/31/15	Dr. Wise	Executive Director of Project GRAD	35	-	-	-	-	35	2	\$ 17.65	100010/74984
5/13/15	5/19/15	Dr. Wise	TBR Visitor	51	-	-	-	-	51	4	\$ 12.64	100050/74984
5/14/15	6/11/15	Dr. Wise	Maxine Smith Fellow	81	-	-	-	-	81	7	\$ 11.57	100050/74984
5/15/15	6/5/15	Five Star Food Service	BSC	36	-	-	-	-	36	3	\$ 12.00	100010/74984
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 2,539</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,539</b>			

**Pellissippi State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/23/14	Rotary Club of Knoxville	Quarterly Dues for Dr. Wise	\$ -	\$ -	\$ -	\$ 242	\$ -	\$ 242	502010/74989
12/9/14		Quarterly Dues for Dr. Wise	-	-	-	242	-	242	502010/74989
2/10/15		Quarterly Dues for Dr. Wise	-	-	-	242	-	242	502010/74989
5/12/15		Quarterly Dues for Dr. Wise	-	-	-	242	-	242	502010/74989
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 969</b>	<b>\$ -</b>	<b>\$ 969</b>	

**ROANE STATE COMMUNITY COLLEGE**  
**Summary of the President's Expenses - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 204,731	\$ -	\$ -	\$ -	\$ -	\$ 204,731
Travel	A	3,543	-	2,853	-	-	6,396
Business Meals and Hospitality	B	1,925	-	4,000	3,540	-	9,465
Other Expenses	C	1,371	-	7,600	1,406	-	10,377
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		-	-	-	-	-	-
		<u>222,370</u>	<u>-</u>	<u>14,453</u>	<u>4,946</u>	<u>-</u>	<u>241,769</u>
<b>President's Office:</b>							
Salary and Benefits (1.0 FTE)		78,447	-	-	-	-	78,447
Other Temporary Workers		10,295	-	-	-	-	10,295
Travel		-	-	-	-	-	-
Business Meals and Hospitality		142	-	-	-	-	142
Other Expenses		8,302	-	-	-	-	8,302
		<u>97,185</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,185</u>
<b>Total Expenses</b>		<u><u>\$ 319,555</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 14,453</u></u>	<u><u>\$ 4,946</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 338,954</u></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances of \$4,000.00 for FY 14-15 for discretionary/entertainment expenses.

**Housing** - The President is provided a housing allowance of \$900 per month rather than the use of a residence. Maintenance costs for a state residence are not applicable.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 12 was \$27,465. Maintenance costs such as tires, fuel, and vehicle registration tag for the vehicle are recorded in Org Code 111001 and totaled \$2061.72 for the period. Motor oil/oil filters are charged to RSCC maintenance account, oil change costs are minimal.

**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 disclosure of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule. **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. This summary report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.*



**ROANE STATE COMMUNITY COLLEGE**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code	
									Institutional	Foundation	Institutional	Foundation			
4/24/14	4/24/14	7/18/14	Nashville, TN	Harold Love Community Service Awards	\$ -	\$ -	\$ -	\$ 15	(1)	\$ 15	\$ -	\$ -	\$ -	\$ 15	111001-73100
8/4/14	8/5/14	8/28/14	Hendersonville, TN	Community College Presidents' Retreat	-	95	69	-		164	-	-	-	164	111001-73100
9/22/14	9/23/14	9/23/14 & 10/3/14	Detroit, MI	American Lightweight Materials Innovation Institute; RSCC Part of a Five-State Consortium	538	115	84	117	(2)	854	-	-	-	854	111001-73200
10/2/14	10/3/14	9/23/14, 10/17/14 & 10/24/14	Key Largo, FL	Classroom Under the Sea PR Event	848	-	107	-		-	-	955	-	955	420020-73200
11/5/14	11/6/14	12/5/14	Huntsville, AL	TVC Board Meeting and Leadership Council Fall Event	-	98	77	-		175	-	-	-	175	111001-73200
11/13/14	11/14/14	12/5/2014 & 10/9/14	Nashville, TN	2014 Governor's Conference on Economic and Community Development	-	216	99	296	(3)	611	-	-	-	611	111001-73100
12/7/14	12/9/14	9/30/14 & 1/16/15	Nashville, TN	2014 SACSCOC Annual Conference	-	395	165	543	(4)	1,102	-	-	-	1,102	111001-73100
12/14/14	12/18/14	1/16/15	Key Largo, FL	Classroom Under the Sea	204	799	320	96	(5)	-	-	1,419	-	1,419	420020-73200
2/10/15	2/11/15	3/6/15	Nashville, TN	TBR President's Meeting	-	155	99	26	(6)	280	-	-	-	280	111001-73100
2/25/15	2/26/15	3/20/15	Nashville, TN	TBR Completion Academy	-	136	99	(197)	(7)	38	-	-	-	38	111001-73100
5/26/15	5/28/15	6/19/15	Johnson City, TN	2015 TVC National Summit	-	190	115	-		305	-	-	-	305	111001-73100
6/23/15	6/25/15	7/2/15	Cincinnati, OH	Achieving the Dream Kickoff Institute	-	397	42	40	(8)	-	-	479	-	479	410005-73203
<b>Total Travel Expenses for the President</b>					<b>\$ 1,590</b>	<b>\$ 2,596</b>	<b>\$ 1,275</b>	<b>\$ 935</b>		<b>\$ 3,543</b>	<b>\$ -</b>	<b>\$ 2,853</b>	<b>\$ -</b>	<b>\$ 6,396</b>	

Explanation for "Other" Column

- (1) Nashville, TN: Parking-\$15
- (2) Detroit, MI: Airport Parking-\$24; Taxis-\$93
- (3) Nashville, TN: Valet Parking-\$35.04; Internet Access-\$10.90; Registration Fee \$250
- (4) Nashville, TN: Registration fee-\$500; Valet Parking-\$32.85; WIFI Internet Access - \$9.95
- (5) Key Largo, FL: Airport Parking-\$54; Checked Baggage-\$42
- (6) Nashville, TN: Parking-\$26
- (7) Nashville, TN: TBR reimbursed RSCC \$197.31 of travel expenses for Completion Academy travel
- (8) Cincinnati, OH: Valet Parking-\$40

**ROANE STATE COMMUNITY COLLEGE**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
14/15 FY	11/19/14	MTSU	TBR President's Meetings; See note below	\$ -	\$ -	\$ -	\$ 500	\$ 500	13	\$ 38.46	15-5502
8/12/14	8/12/14	Pam Woody; Reimbursement for Cracker Barrel	Luncheon with President, Faculty Senate President, and Support Staff President	37	-	-	-	37	3	\$ 12.18	111001-74981
8/18/14	9/2/14	Papa Joe's Country Café	Lunch for extended Presidents' Cabinet Meeting	110	-	-	-	110	10	\$ 11.00	111001-74981
9/15/14	9/23/14	Papa Joe's Country Café	Lunch for extended Presidents' Cabinet Meeting	99	-	-	-	99	9	\$ 11.00	111001-74981
10/27/14	11/7/14	Pam Woody; Reimbursement for Ruby Tuesday's	Lunch for Presidents' Cabinet Retreat	85	-	-	-	85	9	\$ 9.48	111001-74981
12/12/14	1/6/15	Doubletree Oak Ridge	Legislative Brunch	492	-	-	-	492	27	\$ 18.20	111001-74981
1/5/15	1/9/15	Papa Joe's Country Café	Luncheon for extended Presidents' Cabinet Meeting	143	-	-	-	143	13	\$ 11.00	111001-74981
2/6/15	2/13/15	Papa Joe's Country Café	Luncheon with President, Mayors, and President of Roane Alliance	132	-	-	-	132	12	\$ 11.00	111001-74981
3/2/15	3/17/15	Papa Joe's Country Café	Luncheon with President, Faculty Senate President and and Support Staff Council President	33	-	-	-	33	3	\$ 11.00	111001-74981
4/6/15	5/15/15	Pam Woody; Reimbursement for Aubrey's Café	Lunch for Presidents' Cabinet Retreat	156	-	-	-	156	12	\$ 12.99	111001-74981
4/6/15	5/15/15	Pam Woody; Reimbursement for Dunkin Donuts	Breakfast for Presidents' Cabinet Retreat	28	-	-	-	28	12	\$ 2.36	111001-74981
5/1/15	4/8/15	Roane Co. Chamber Banquet	Annual Roane Co. Chamber Banquet Sponsor	-	-	-	2,000	2,000	8	\$ 250.00	15-5504
5/8/15	5/19/15	Papa Joe's Country Café	President's Reception - Commencement	420	-	-	-	420	35	\$ 12.00	111001-74981
5/9/15	5/19/15	Papa Joe's Country Café	President's Reception - Commencement	190	-	-	-	190	2	\$ 95.00	111001-74981
5/30/15	5/29/15	Secret City Pies	Lunch for Dragon Boat Race Participants	-	-	-	240	240	24	\$ 10.00	20-5400
6/3/15	5/29/15	Central High FCCLA	Morgan Co. Lunch with the President	-	-	-	300	300	50	\$ 6.00	15-5504

**ROANE STATE COMMUNITY COLLEGE**  
**Schedule B - Business Meals & Hospitality Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	President's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
6/5/15	5/29/15	Anderson Co. Chamber	Annual Tribute to Business Event	-	-	-	500	500	8	\$ 62.50	15-5504
		Chris Whaley	Entertainment Allowance - July 1, 2014 - June 30, 2015	-	-	4,000	-	4,000			300058-74980
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 1,925</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 3,540</b>	<b>\$ 9,465</b>			

Note: \$500 Contribution from RSCC Foundation to support Board meetings per request from Dale Sims

**ROANE STATE COMMUNITY COLLEGE**  
**Schedule C - Other Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
8/8/14	Southern Association of Colleges with Associate Degrees (formerly SACJTC)	SACAD Membership Dues	\$ 100	\$ -	\$ -	\$ -	\$ 100	300004-74481
10/10/14	Precision Printing and Graphics	President's Business Cards	96	-	-	-	96	111001-74120
12/2/14	Carbon Fiber Consortium; c/o Innovation Valley, Inc.	Half year of Membership Due at Small Company Rate for Oak Ridge Carbon Fiber Consortium (term August 14 - December 14)	2,500	-	-	-	2,500	700100-74481
2/4/15	Oak Ridge Rotary	Dragon Boat Entry Fee	-	-	-	850	850	20-5310
3/3/15	Lenoir City Committee of 100	Individual Membership Fee for President	125	-	-	-	125	111001-74481
4/17/15	Carbon Fiber Consortium; c/o Innovation Valley, Inc.	Membership Fee in the Oak Ridge Carbon Fiber Consortium (term January 15 - July 16)	5,000	-	-	-	5,000	700100-74481
5/8/15	Rotary Community Fund	Tent at Dragon Boat Race	-	-	-	150	150	20-5310
5/19/15	Imprint Impressions	RSCC Dragon Boat Race T-shirts	-	-	-	406	406	20-5310
6/4/15	Tennessee Department of Revenue	Professional Privilege Tax for Dr. Whaley Law License	400	-	-	-	400	111001-74980
7/7/15	East Tennessee Economic Council	Dr. Whaley's membership for ETEC participation	750	-	-	-	750	111001-74481
<b>Total Other Operating Expenses for the President</b>			<b>\$ 8,971</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,406</b>	<b>\$ 10,377</b>	

**Southwest Tennessee Community College  
Summary of the President's Expenses - Unaudited  
For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 303,228	\$ -	\$ -	\$ -	\$ -	\$ 303,228
Travel	A	4,259	-	-	-	-	4,259
Business Meals and Hospitality	B	-	-	-	-	-	-
Other Expenses	C	-	-	-	-	-	-
Discretionary Allowance		-	-	-	-	-	-
Housing Allowance		14,808	-	-	-	-	14,808
Other Allowances		1,889	-	-	-	-	1,889
		<u>324,183</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>324,183</u>
<b>President's Office:</b>							
Salary and Benefits (02 FTE)		132,615	-	-	-	-	132,615
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		4,671	5,605	-	-	-	10,275
		<u>137,286</u>	<u>5,605</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,891</u>
<b>Total Expenses</b>		<u><b>\$ 461,469</b></u>	<u><b>\$ 5,605</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 467,074</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided other spending allowances of \$157 monthly for a cellular device.

**Vehicle** - The President is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2013 was \$29,788. Maintenance costs for the vehicle are recorded in Org Code 33660 and totaled \$217 for the period.

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

**Southwest Tennessee Community College**  
**Schedule A - Travel Expenses for the President - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
									Institutional	Foundation	Institutional	Foundation		
8/13/13	1/20/13	10/9/14	Nashville, Tennessee	M&I reimbursement	\$ -	\$ -	\$ (66)	\$ -	\$ (66)	\$ -	\$ -	\$ -	\$ (66)	10000/73100
11/10/14	11/11/14	11/13/14	Nashville, Tennessee	Annual evaluation w/Chancellor Morgan and Qtrly President's meeting	-	142	99	-	241	-	-	-	241	10000/73100
12/7/14	12/11/14	12/17/14	Nashville, Tennessee	2014 SACSCOC Annual Meeting; TBR Meeting; Qtrly President's meeting	-	700	281	-	981	-	-	-	981	10000/73100
1/7/15	1/8/15	1/13/15	Local	Meeting held at Greater Memphis Alliance	-	-	-	6	6	-	-	-	6	10000/73100
2/1/15	2/11/15	2/19/15	Nashville, Tennessee	02/10 - CC Press Meeting; 2/11 - TBR Presidents' meeting, etc.	-	238	50	-	287	-	-	-	287	10000/73100
5/13/15	5/15/15	5/27/15	Nashville, Tennessee	Workforce Development Summit May 13 - 15	-	309	165	-	474	-	-	-	474	10000/73100
5/18/15	5/19/15	5/27/15	Nashville, Tennessee	Athletic Task Force Meeting/ TBR Presidents Meeting	-	-	99	-	99	-	-	-	99	10000/73100
6/8/15	6/9/15	6/12/15	Nashville, Tennessee	Governor Haslam meeting to discuss TN Promise and share best practices	-	155	99	5	259	-	-	-	259	10000/73100
6/18/15	6/19/15	6/24/15	Columbia, TN	TBR Quarterly Board Meeting	-	125	69	-	194	-	-	-	194	10000/73100
11/1/14	11/30/14	12/3/14		Motor Pool	256	-	-	-	256	-	-	-	256	10000/73920
12/1/14	12/31/14	4/30/15		Motor Pool	258	-	-	-	258	-	-	-	258	10000/73920
1/1/15	1/31/15	4/30/15		Motor Pool	218	-	-	-	218	-	-	-	218	10000/73920
2/1/15	2/28/15	4/30/15		Motor Pool	404	-	-	-	404	-	-	-	404	10000/73920
5/1/15	5/31/15	5/31/15		Motor Pool	110	-	-	-	110	-	-	-	110	10000/73920
6/1/15	6/30/15	6/30/15		Motor Pool	539	-	-	-	539	-	-	-	539	10000/73920
<b>Total Travel Expenses for the President</b>					<b>\$ 1,784</b>	<b>\$ 1,669</b>	<b>\$ 795</b>	<b>\$ 11</b>	<b>\$ 4,259</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,259</b>	



## **Audit of President's Expenses**

**For the period July 01, 2014 – June 30, 2015**

Review conducted by:

Angie Brown, Internal Audit  
Jackson State Community College



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

October 21, 2015

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 Volunteer State Community College for the fiscal year July 1, 2014 to June 30, 2015, 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 observation regarding supporting documentation for a travel expense.

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

Sincerely,

A handwritten signature in black ink that reads 'Angie Brown'.

Angie Brown  
Jackson State Community College

CC: Dr. Jerry Faulkner, President  
Ms. Beth Cooksey, Vice President for Finance and Administration  
Ms. Nancy Batson, Director of Internal Audit

**Office of Internal Audit**

731.424.3520 Ext.50347 • Fax 731.425.2647

*Jackson State Community College is a Tennessee Board of Regents Institution.*



**Volunteer State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2014 – June 30, 2015**

<b>President</b>	Dr. Jerry Faulkner, Volunteer State Community College	<b>Internal Auditor</b>	Angie Brown, Jackson State Community College																																																																																												
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2014 to June 30, 2015; 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.																																																																																														
<b>Scope</b>	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																																														
<b>Analysis</b>	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2015:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$233,454</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$233,454</td> </tr> <tr> <td>Bonus Payments</td> <td style="text-align: right;">\$9,243</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$9,243</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Vehicle Allowance</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Allowances</td> <td style="text-align: right;">\$900</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$900</td> </tr> <tr> <td>Salary, Benefits, and Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$258,397</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$00</td> <td style="text-align: right; border-top: 1px solid black;">\$258,397</td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$2,970</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$2,970</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$8,117</td> <td style="text-align: right;">\$2,710</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$10,827</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$33,843</td> <td style="text-align: right;">\$3,222</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$37,065</td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$60,236</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$60,236</td> </tr> <tr> <td>Travel</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Business Meals and Hospitality</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$7,068</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$00</td> <td style="text-align: right;">\$7,068</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$370,631</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$5,932</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$00</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$376,563</td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b></p> <p><b>Bonus Payments</b> – The Board authorized a bonus plan for presidents. During the period, the President received a metric-based bonus payment of \$7,327 in February 2015 and a discretionary bonus payment of \$1,916 in May 2015.</p> <p><b>Discretionary Allowance</b> – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p> <p><b>Housing Allowance</b> - The President was provided a housing allowance of \$900 per month.</p> <p><b>Other Allowances</b> – The President was provided a cell phone allowance of \$75 per month, which was paid as taxable income.</p> <p><b>Vehicle</b> – The President was provided the use of a vehicle. The purchase cost of the</p>						Institutional	Foundation	External	Total	President:					Salary and Benefits	\$233,454	\$00	\$00	\$233,454	Bonus Payments	\$9,243	\$00	\$00	\$9,243	Discretionary Allowance	\$4,000	\$00	\$00	\$4,000	Housing Allowance	\$10,800	\$00	\$00	\$10,800	Vehicle Allowance	\$00	\$00	\$00	\$00	Other Allowances	\$900	\$00	\$00	\$900	Salary, Benefits, and Other Payments	\$258,397	\$00	\$00	\$258,397	Travel (Schedule A)	\$2,970	\$00	\$00	\$2,970	Business Meals and Hospitality (Schedule B)	\$8,117	\$2,710	\$00	\$10,827	Other Expenses (Schedule C)	\$33,843	\$3,222	\$00	\$37,065	President's Office:					Salary and Benefits	\$60,236	\$00	\$00	\$60,236	Travel	\$00	\$00	\$00	\$00	Business Meals and Hospitality	\$00	\$00	\$00	\$00	Other Expenses	\$7,068	\$00	\$00	\$7,068	Total Expenses	\$370,631	\$5,932	\$00	\$376,563
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	<p>vehicle in fiscal year 2011-2012 was \$34,447.09. Vehicle operating costs, totaling \$641.46 for the period, were recorded in President’s Office other expenses. The transportation account would be used for maintenance expenses. There were no maintenance expenses for the period. Any personal use value of the vehicle is reported to the president as taxable income.</p> <p><b>External Sources</b> – This report includes the cost of items provided, paid, or reimbursed by external sources for the benefit of the President. In instances when the values of these items are not available, other relevant details are provided on the applicable supplemental schedule.</p>		
<b>Observations</b>	<p><i>Observation:</i></p> <p>For one travel expense paid to a third party on behalf of the President, receipts were not included in the supporting documentation for airfare and lodging. Upon request, receipts for airfare and lodging were obtained and provided. The airfare and lodging amounts paid agreed to the receipts and were within policy guidelines.</p> <p><i>Recommendation:</i></p> <p>Payment for travel expenses whether through reimbursement or payment to a third party should comply with TBR Travel Guidelines.</p> <p><i>Management’s Response:</i></p> <p>We concur that one travel expense was paid from an invoice to a third party (non-profit institution) without supporting documentation. Going forward, Volunteer State Community College will obtain detailed supporting information prior to paying invoices from third parties for all travel expenses.</p>		
<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A
<b>Conclusion</b>	<p>The objectives of the audit of the expenses of the Office of the President for Volunteer State Community College for the fiscal year July 1, 2014 through June 30, 2015 were achieved. 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 observation regarding the documentation and reporting of a travel expense. The supplemental schedules included with this report fairly represent the expenses of the president’s office.</p>		
<b>Restriction on Use of Report</b>	<p><i>This report is intended solely for the internal use of the Tennessee Board of Regents and Volunteer 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 Volunteer State Community College, Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i></p>		

**Volunteer State Community College**  
**Summary of the President's Expenses**  
**For the Period July 1, 2014 to June 30, 2015**

President:	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
Salary and Benefits		\$ 242,697	\$ -	\$ -	\$ -	\$ -	\$ 242,697
Travel	A	2,970	-	-	-	-	2,970
Business Meals and Hospitality	B	2,816	-	5,301	2,710	-	10,827
Other Expenses	C	276	1,114	33,567	2,108	-	37,065
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		900	-	-	-	-	900
		<u>264,459</u>	<u>1,114</u>	<u>38,868</u>	<u>4,818</u>	<u>-</u>	<u>309,259</u>
<b>President's Office:</b>							
Salary and Benefits (1 FTE)		60,236	-	-	-	-	60,236
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		7,068	-	-	-	-	7,068
		<u>67,304</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,304</u>
<b>Total Expenses</b>		<u><b>\$ 331,763</b></u>	<u><b>\$ 1,114</b></u>	<u><b>\$ 38,868</b></u>	<u><b>\$ 4,818</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 376,563</b></u>

**Additional Disclosures:**

**Other Allowances** - The President is provided a cell phone allowance of \$75 per month.

**Housing** - The President is not provided the use of a residence. However, the President is provided a Housing Allowance of \$900 per month.

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

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

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

Volunteer State Community College  
Schedule A - Travel Expenses for the President  
For the Period July 1, 2014 to June 30, 2015

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			
12/6/14	12/9/14	9/11/14	Music City Center Nashville TN	Attend SACSCOC Annual Meeting	\$ -	\$ -	\$ -	500	500	-	-	-	-	500	102075-73110
12/4/14	12/5/14	12/11/14	Gallatin Tennessee	Candidate Travel Reimbursement to come to Gallatin for interview	212	-	35	-	246	-	-	-	-	246	102075-73110
3/25/15	3/25/15	1/29/15	Tennessee College Association Nashville Tennessee	Attend 2015 Annual TCA Meeting	-	-	-	100	100	-	-	-	-	100	102075-73110
4/7/15	4/9/15	1/14/15	Nashville Tennessee	Attend Grow You Company ThinkBigger Conference	-	-	-	595	595	-	-	-	-	595	102075-73115
5/23/15	5/31/15	6/25/15	Guatemala	Ophthalmology Trip in conjunction with Hendersonville Rotary Foundation	757	646	-	126	1,529	-	-	-	-	1,529	102075-73210
<b>Total Travel Expenses for the President</b>					<b>\$ 969</b>	<b>\$ 646</b>	<b>\$ 35</b>	<b>\$ 1,321</b>	<b>\$ 2,970</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,970</b>	

**Volunteer State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

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					
6/22/14	8/14/14	Carol Ledford Dba Talk of the Town Catering	Tennessee Promise Lunch Meeting in Livingston	\$ 193	\$ -	\$ -	\$ -	\$ -	\$ 193	\$ 17	\$ 11	102225-74510
7/31/14	8/21/14	Paul Fields Dba First Choice Foods	Trustee Reception	-	-	-	11	-	11	1	11	101001-74511
8/1/14	8/21/14	Paul Fields Dba First Choice Foods	Coffee With the President and Foundation and Potential Donors	-	-	-	20	-	20	5	4	101001-74511
8/3/14	8/21/14	Paul Fields Dba First Choice Foods	Refreshments for Campus Forum	180	-	-	-	-	180	120	2	102225-74510
8/8/14	8/11/14	Paul Fields Dba First Choice Foods	Refreshments for Election Workers	50	-	-	-	-	50	10	5	102225-74510
8/28/14	11/13/14	Paul Fields Dba First Choice Foods	Foundation Trustee Board Meeting Breakfast	-	-	-	7	-	7	1	7	101001-74511
9/8/14	9/25/14	Gallatin Chamber of Commerce	Membership Luncheon	-	-	-	15	-	15	1	15	101001-74482
9/15/14	10/2/14	Donelson Hermitage Chamber of Commerce	Chamber Luncheon	-	-	-	23	-	23	1	23	101001-74482
9/17/14	11/25/14	Lebanon Wilson County Chamber of Commerce	Education Luncheon Lebanon Golf & Country Club	-	-	-	15	-	15	1	15	101001-74511
9/18/14	11/20/14	Paul Fields Dba First Choice Foods	Coffee With the President and Foundation and Potential Donors	-	-	60	-	-	60	20	3	606311-74510
9/20/14	12/18/14	Paul Fields Dba First Choice Foods	Tennessee Promise for Students, Parents, and Mentors	-	-	400	-	-	400	100	4	104150-74510
10/7/14	10/16/14	Hendersonville Chamber of Commerce	Chamber Luncheon attended by Presidents Assistant	-	-	-	25	-	25	1	25	101001-74482
10/8/14	10/23/14	Jerry's OIGA	Tennessee Promise Event	-	-	-	71	-	71	50	1	104075-74510
10/8/14	10/23/14	Lisa Officer	VSCC Livingston Campus Tennessee Promise Event	-	-	62	-	-	62	50	1	104075-74510
10/8/14	11/20/14	Paul Fields Dba First Choice Foods	VSCC Livingston Campus Campus Forum	192	-	-	-	-	192	120	2	102225-74510
10/17/14	12/18/14	Paul Fields Dba First Choice Foods	P-16 Quarterly Meeting for Council Members and Speakers	-	-	485	-	-	485	29	17	107000-74510
10/18/14	12/18/14	Paul Fields Dba First Choice Foods	Tennessee Promise Event Refreshments for Students, Mentors & Parents	-	-	350	-	-	350	200	2	104150-74510
10/21/14	12/18/14	Paul Fields Dba First Choice Foods	Tennessee Promise Event for Students	-	-	600	-	-	600	150	4	104150-74510
10/22/14	11/10/14	Carol Ledford Dba Talk of the Town Catering	VSCC Livingston Advisory Board Meeting	363	-	-	-	-	363	20	18	102225-74510
11/4/14	12/16/14	Hendersonville Chamber of Commerce	Chamber Luncheon	-	-	-	20	-	20	1	20	101001-74482
11/4/14	12/18/14	Paul Fields Dba First Choice Foods	Continental Breakfast and Snack for Election Day Poll Workers	30	-	-	-	-	30	10	3	102225-74510
11/5/14	12/18/14	Paul Fields Dba First Choice Foods	Meeting with President of APSU and Staff and VSCC VP's	20	-	-	-	-	20	14	1	102225-74510
11/18/14	12/18/14	Paul Fields Dba First Choice Foods	Tennessee Promise Mentor Breakfast Hosted by VSCC Mentor Volunteers	-	-	650	-	-	650	37	18	107000-74510
11/20/14	12/18/14	Paul Fields Dba First Choice Foods	Coffee with the President	-	-	60	-	-	60	20	3	606311-74510

**Volunteer State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

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					
12/2/14	12/16/14	Hendersonville Chamber of Commerce	Chamber Luncheon	-	-	-	20	-	20	1	20	101001-74482
12/18/14	12/16/14	Four Lake Authority	Luncheon Annual Christmas Meeting	20	-	-	-	-	20	1	20	102075-74510
1/6/15	1/15/15	Hendersonville Chamber of Commerce	Chamber Luncheon	-	-	-	20	-	20	1	20	101001-74481
1/7/15	12/16/14	C&C Enterprises Dba Grad-A-Catering	Legislative Meeting in Livingston Required by TBR	720	-	-	-	-	720	44	16	102225-74510
1/7/15	2/12/15	Jerry's IGA	Water for Legislative Luncheon Meeting Required by TBR	-	-	12	-	-	12	48	0	208230-74510
1/14/15	12/16/14	Paul Fields Dba First Choice Foods	Campus Wide Forum	175	-	-	-	-	175	100	2	102225-74510
1/16/15	3/4/15	Paul Fields Dba First Choice Foods	Humanities Site Dedication	-	-	1,913	-	-	1,913	225	9	104075-74510
1/22/15	1/29/15	Karen Mitchell	Beverages and Snacks for Executive Committee meeting	-	-	-	2	-	2	1	2	240001-74511
1/22/15	1/29/15	Hendersonville Chamber of Commerce	Chamber Luncheon	-	-	-	20	-	20	1	20	101001-74482
1/22/15	1/29/15	Paul Fields Dba First Choice Foods	Bike Meeting	-	-	-	15	-	15	14	1	10100174511
1/22/15	1/29/15	Paul Fields Dba First Choice Foods	TN Promise Campus Event	-	-	604	-	-	604	600	1	608381-74510
1/22/15	1/29/15	Lebanon Wilson County Chamber of Commerce	Annual Banquet	-	-	90	-	-	90	2	45	104075-74510
1/22/15	1/29/15	President Returned Portion Paid by College for His Mother to attend The Lebanon Wilson Chamber Annual Banquest	Annual Banquet	-	-	(45)	-	-	(45)	1	(45)	104075-74510
1/22/15	1/29/15	Gallatin Chamber of Commerce	Chamber Luncheon	-	-	-	15	-	15	1	15	101001-74482
1/22/15	1/29/15	Cracker Barrel	Board of Trustee Breakfast	-	-	-	10	-	10	1	10	101001-74511
1/22/15	1/29/15	Hendersonville Chamber of Commerce	Chamber Luncheon	-	-	-	20	-	20	1	20	101001-74482
2/26/15	4/16/15	Paul Fields Dba First Choice Foods	Trustee Breakfast	-	-	-	7	-	7	1	7	101001-74511
3/8/15	4/15/15	Gallatin Chamber of Commerce	Chamber Luncheon	-	-	-	15	-	15	1	15	101001-74482
3/13/15	4/16/15	Paul Fields Dba First Choice Foods	Cycling Meeting for Cycling Event	-	-	-	15	-	15	1	15	101001-74482
3/26/15	4/15/15	Goodlettsville Chamber of Commerce	Chamber luncheon	-	-	-	13	-	13	1	13	101001-74482
4/7/15	5/18/15	Goodlettsville Chamber of Commerce	UnitedChamber Luncheon	-	-	-	30	-	30	1	30	101001-74482
4/10/15	5/28/15	Paul Fields Dba First Choice Foods	Cycling Coordination Meeting	-	-	-	21	-	21	1	21	101001-74511
4/13/15	5/21/15	Paul Fields Dba First Choice Foods	Campus Forum	175	-	-	-	-	175	100	2	102225-74510
4/13/15	5/21/15	Paul Fields Dba First Choice Foods	Luncheon With Potential Donor	70	-	-	-	-	70	5	14	102225-74510
4/15/15	5/21/15	Paul Fields Dba First Choice Foods	Leadership Middle Tennessee Group	80	-	-	-	-	80	40	2	102225-74510
4/16/15	6/11/15	Paul Fields Dba First Choice Foods	Coffee with the President	-	-	60	-	-	60	20	3	606311-74510

Volunteer State Community College  
Schedule B - Business Meals & Hospitality Expenses for the President  
For the Period July 1, 2014 to June 30, 2015

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					
4/17/15	5/28/15	Paul Fields Db a First Choice Foods	Cycling Event Committee Meeting	-	-	-	12	-	12	8	2	101001-74511
5/1/15	6/15/15	Painturo's	Cycling Event	-	-	-	61	-	61	15	4	101001-74510
5/2/15	6/15/15	Dunkin Donuts	Refreshments Cycling Event	-	-	-	69	-	69	35	2	101001-74510
5/2/15	5/14/15	Travis L Roberts	Catering for Cycling Classic	-	-	-	1,950	-	1,950	300	7	101001-74510
5/21/15	6/25/15	Paul Fields Db a First Choice Foods	Trustee Breakfast	-	-	-	7	-	7	1	7	101001-74511
5/21/15	6/30/15	Foxland Harbor Golf and Country Club	Humanities Thank you Dinner	-	-	-	50	-	50	1	50	101001-74792
6/2/15	6/30/15	Hendersonville Chamber of Commerce	Awards Presentation and Board of Directors Recognition Luncheon	-	-	-	20	-	20	1	20	101001-74482
6/3/15	7/9/15	Paul Fields Db a First Choice Foods	Forward Sumner Board of Directors Meeting Luncheon	348	-	-	-	-	348	22	16	102225-74510
6/5/15	7/16/15	Paul Fields Db a First Choice Foods	Cycling Classic Thank You Meeting	-	-	-	96	-	96	12	8	101001-74511
6/8/15	6/30/15	Gallatin Chamber of Commerce	Chamber Luncheon	-	-	-	15	-	15	1	15	101001-74482
6/30/15	7/9/15	Paul Fields Db a First Choice Foods	Campus Forum	200	-	-	-	-	200	100	2	102225-74510
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 2,816</b>	<b>\$ -</b>	<b>\$ 5,301</b>	<b>\$ 2,710</b>	<b>\$ -</b>	<b>\$ 10,827</b>			

**Volunteer State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
7/24/14	Rotary Club of Hendersonville	Membership Dues	\$ -	\$ -	\$ -	\$ 185	\$ -	\$ 185	101001-74481
8/7/14	Gallatin Flower & Gift Shoppe	Flowers for Retirement Party for the Administrative Assistant to the President	-	138	-	-	-	138	101001-74510
8/28/14	Nashville Business Journal	Sponsor and sit on the Panel for Nashville Ahead	-	-	5,500	-	-	5,500	104075-74480
9/4/14	Women in Higher Education	Support of Keynote Speaker for the Annual WHET Conference at MTSU	-	-	167	-	-	167	104075-74470
9/4/14	Aaron Frazee	Tennessee Promise Design Work for Flyers-Postcards and magnets	-	-	630	-	-	630	104075-74490
9/25/14	Komo Designs	Tennessee Promise Magnets in Full Color	-	-	3,515	-	-	3,515	104075-74170
9/25/14	Community Outreach Making Partnerships at Sumner Schools	Gold Sponsor 5th Annual Speaker Series	-	-	2,500	-	-	2,500	104075-74470
10/2/14	Aaron Frazee	Design Work for TN Promise Color Ads-Flyers-Banner	-	-	395	-	-	395	104075-74490
10/2/14	The Chronicle of Mt Juliet	Ad for Tennessee Promise	-	-	346	-	-	346	104150-74470
10/14/14	Concept One	Tennessee Promise Banners	-	-	81	-	-	81	104150-74510
10/14/14	4imprint	ABC Shadow Mood Pencils	-	-	827	-	-	827	104150-74510
10/16/14	Courier Printing	Tennessee Promise Flyers, Posters and Postcards	-	-	4,290	-	-	4,290	104150-74120
10/16/14	Oliver Carson Dba Overton County News	Ads for Tennessee Promise	-	-	422	-	-	422	104150-74470
10/23/14	Aaron Frazee	Annual Report Designs	-	-	1,575	-	-	1,575	104075-74170 502000-74120
11/6/14	Rotary of Hendersonville	Rotary Dues 2nd Quarter	-	-	-	150	-	150	101001-74481
11/13/14	MTCN	Full Color Ads for Tennessee Promise Robertson County Times	-	-	781	-	-	781	104150-74470
11/13/14	Herald Citizen	Full Color Ad Tennessee Promise	-	-	1,045	-	-	1,045	104150-74490
11/20/14	Performance Business Forms	Triton Water Bottles for Walk Across Sumner	-	-	2,132	-	-	2,132	104150-74510
11/20/14	United States Postal Service	Postage for Annual Report	-	-	241	-	-	241	104075-74230 502000-74120
11/25/14	MTCN	Ads for Tennessee Promise Gallatin News Examiner, Hendersonville Star News and the Sumner AM	-	-	780	-	-	780	104150-74470
11/14/14	MTCN	AD for Tennessee Promise Robertson County Times	-	-	781	-	-	781	104150-74470
12/4/14	MTSU Foundation	Regents Activity Account	-	500	-	-	-	500	101001-74480



**Volunteer State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
12/4/14	Karen Mitchell	Donuts for Executive Committee Meeting	-	-	-	16	-	16	101001-74511
12/4/14	First Place Trophy	Plated Engraved for Woods Campus Center Flags of Our Students and faculty	-	-	150	-	-	150	104150-74510
12/4/14	Gould Enterprises Dba Main Street Media	Ads for Tennessee Promise	-	-	300	-	-	300	104150-74470
12/11/14	Pellissippi State Community College	VSCC's Institutional Responsibility for Cost of Annual All-TN Academic Being Held on February 11, 2015	-	-	662	-	-	662	302150-74480
12/15/14	Michaels	Framed Art Work	-	-	130	-	-	130	104150-74510
12/15/14	Kohl's	Coffee Maker and K Cups for President's Conference Room	266	-	-	-	-	266	102075-74510
12/15/14	Kohl's	Silverware for President's Conference Room	10	-	-	-	-	10	102075-74510
12/18/14	Gordon's Engraving	Brass Plate Engraved for the Holiday Card	-	-	11	-	-	11	104150-74510
12/18/14	Oliver Carson Dba Overton County News	Ads for Tennessee Promise	-	-	377	-	-	377	104150-74470
12/31/14	United States Postal Service	Mailing for Christmas Cards	-	106	-	-	-	106	101001-74230
1/14/15	The UPS Store	Postage for Humanites Postcards	-	-	197	-	-	197	104075-74510
1/15/15	Courier Printing	Copies of Annual Report Inserted into Provided Envelope-Inkjet and Mail	-	-	4,237	-	-	4,237	104075-74170 502000-74510
1/15/15	Courier Printing	TN Promise Postcards VSCC Gallatin and VSCC Livingstn	-	-	815	-	-	815	104150-74470
1/15/15	ASAP Printing	Invitation and Envelopes for Humanities Building	-	-	192	-	-	192	104150-74170
1/22/15	Aaron Frazee	Design Humanities Dedication	-	-	175	-	-	175	104075-74490
1/22/15	Rotary Club of Hendersonville	Quarterly Dues	-	-	-	150	-	150	101001-74481
1/22/15	Tennessee College Association	Association Membership Dues 2014-15	-	-	75	-	-	75	302150-74480
1/22/15	Courier Printing	Christmas Cards Local Elementary School Promo	-	335	-	-	-	335	101001-74120
2/20/15	Follett Higher Education Group	Folders for TN Promise	-	-	238	-	-	238	608381-74510
3/4/15	Courier Printing	Shipping Charges for Christmas Cards Omitted from First Payment	-	35	-	-	-	35	101001-74120

**Volunteer State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		External Sources	Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation			
3/11/15	Edward Wimmer RoadID	Certificates, Race Bibs, Road ID Flyers, and Safety Pins	-	-	-	19	-	19	101001-74510
4/2/15	Dodat Communications	Signs for VSCC Cycling Classic	-	-	-	217	-	217	101001-74120
5/7/15	Rotary Club of Hendersonville	Quarterly Dues	-	-	-	185	-	185	101001-74481
5/14/15	Cindy Stone	T-Shirt Design for Cycling Event	-	-	-	225	-	225	101001-74120
5/18/15	Route Arrows	Supplies for Cycling Event	-	-	-	210	-	210	101001-74510
5/21/15	Performance Business Forms	Name Badges	-	-	-	36	-	36	104150-74120
6/11/15	Courier Printing	Cycling T-Shirts	-	-	-	518	-	518	101001-74510
6/15/15	Publix	Supplies Cycling Event	-	-	-	42	-	42	101001-74510
6/15/15	Sams Club	Supplies for Cycling Event	-	-	-	155	-	155	101001-74510
6/16/15	Volunteer State Community College	Reimbursement for Name Badge for Presidents Wife	-	-	(36)	-	-	(36)	104075-74510
6/25/15	Performance Business Forms	Name Badge Presidents Wife Invoice 0086464 dated 05/27/15	-	-	36	-	-	36	104075-74510
<b>Total Other Operating Expenses for the President</b>			<b>\$ 276</b>	<b>\$ 1,114</b>	<b>\$ 33,567</b>	<b>\$ 2,108</b>	<b>\$ -</b>	<b>\$ 37,065</b>	

**WALTERS STATE COMMUNITY COLLEGE  
REVIEW OF PRESIDENT'S EXPENSES  
JULY 1, 2014 – JUNE 30, 2015**

**October 20, 2015**

**REPORT ON AUDIT**

October 20, 2015

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 Walters State Community College for the fiscal year July 1, 2014 to June 30, 2015, 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 Walters State Community College personnel during the review. Please contact me at (423) 354-5286, should you have any questions regarding this audit.

Sincerely,



Christopher Hyder, CIA  
Northeast State Community College

CC: Dr. Wade B. McCamey  
Dr. Rosemary Jackson  
Mark A. Ortlieb, CPA

**Walters State Community College**  
**Audit of President's Expenses**  
**For the Fiscal Year July 1, 2014 – June 30, 2015**

<b>President</b>	Dr. Wade B. McCamey	<b>Internal Auditor</b>	Christopher Hyder, Northeast State Community College																																																																													
<b>Objectives</b>	To comply with Tennessee Code Annotated, Title 49, Chapter 7, by performing an internal financial audit of the Office of the President for the fiscal year July 1, 2014 to June 30, 2015; 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.																																																																															
<b>Scope</b>	The audit included all accounts under the direct budgetary control of the president, whether funded by institutional funds, foundation funds or external sources and other accounts as necessary. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> , issued by the Institute of Internal Auditors and included tests of the accounting records and such other auditing procedures considered necessary.																																																																															
<b>Analysis</b>	<p>The following is a summary by funding source of (1) certain expenses made by, at the direction of, or for the benefit of the president, and (2) salary and benefits and any other operating expenses for the president's office during the fiscal year ended June 30, 2014:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: right;">Institutional</th> <th style="text-align: right;">Foundation</th> <th style="text-align: right;">External</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td colspan="5">President:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$232,490</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$232,490</td> </tr> <tr> <td>Discretionary Allowance</td> <td style="text-align: right;">\$4,000</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$4,000</td> </tr> <tr> <td>Housing Allowance</td> <td style="text-align: right;">\$10,800</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$10,800</td> </tr> <tr> <td>Salary, Benefits &amp; Other Payments</td> <td style="text-align: right; border-top: 1px solid black;">\$247,290</td> <td style="text-align: right; border-top: 1px solid black;">\$0</td> <td style="text-align: right; border-top: 1px solid black;">\$0</td> <td style="text-align: right; border-top: 1px solid black;">\$247,290</td> </tr> <tr> <td colspan="5"> </td> </tr> <tr> <td>Travel (Schedule A)</td> <td style="text-align: right;">\$8,991</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$8,991</td> </tr> <tr> <td>Business Meals and Hospitality (Schedule B)</td> <td style="text-align: right;">\$1,582</td> <td style="text-align: right;">\$4,095</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$5,677</td> </tr> <tr> <td>Other Expenses (Schedule C)</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$5,000</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$5,000</td> </tr> <tr> <td colspan="5"> </td> </tr> <tr> <td colspan="5">President's Office:</td> </tr> <tr> <td>Salary and Benefits</td> <td style="text-align: right;">\$132,632</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$132,632</td> </tr> <tr> <td>Other Expenses</td> <td style="text-align: right;">\$10,352</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$10,352</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$400,847</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$9095</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$409,942</td> </tr> </tbody> </table> <p><b>Additional Disclosures:</b></p> <p><b>Bonus Payments</b> – The Board authorized a bonus plan for presidents. In April 2015, the President was authorized for a Discretionary bonus payment of \$1,741.00, which will be paid in October 2015.</p> <p><b>Discretionary Allowance</b> – The President was provided a discretionary spending allowance. Use of the allowance was not included in tests performed during the audit because the President elected for it to be paid as taxable income.</p> <p><b>Housing Allowance</b> - The President was provided a housing allowance of \$900 per month.</p> <p><b>Vehicle</b> – The President was provided the use of a vehicle. The purchase cost of the vehicle in fiscal year 2012-2013 was \$22,516.50. Vehicle maintenance and operating costs, totaling \$1,970 for the period, were recorded in Motor Pool 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	\$232,490	\$0	\$0	\$232,490	Discretionary Allowance	\$4,000	\$0	\$0	\$4,000	Housing Allowance	\$10,800	\$0	\$0	\$10,800	Salary, Benefits & Other Payments	\$247,290	\$0	\$0	\$247,290						Travel (Schedule A)	\$8,991	\$0	\$0	\$8,991	Business Meals and Hospitality (Schedule B)	\$1,582	\$4,095	\$0	\$5,677	Other Expenses (Schedule C)	\$0	\$5,000	\$0	\$5,000						President's Office:					Salary and Benefits	\$132,632	\$0	\$0	\$132,632	Other Expenses	\$10,352	\$0	\$0	\$10,352	Total Expenses	\$400,847	\$9095	\$0	\$409,942
	Institutional	Foundation	External	Total																																																																												
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<b>Questioned Costs</b>	None	<b>Recoveries</b>	N/A
<b>Conclusion</b>	The objectives of the audit of the expenses of the Office of the President for Walters State Community College for the fiscal year July 1, 2014 through June 30, 2015 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.		
<b>Restriction on Use of Report</b>	<i>This report is intended solely for the internal use of the Tennessee Board of Regents and Walters State Community College. It is not intended to be and should not be used for any other purpose. The distribution of the report to external parties must be approved by the TBR, Office of System-wide Internal Audit and the Northeast State Community College Office of Internal Audit and handled in accordance with institutional policies; however, this report is a matter of public record.</i>		

**Walters State Community College**  
**Summary of the President's Expenses**  
**For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>President:</b>							
Salary and Benefits		\$ 232,490	\$ -	\$ -	\$ -	\$ -	\$ 232,490
Travel	A	8,991	-	-	-	-	8,991
Business Meals and Hospitality	B	1,582	-	-	4,095	-	5,677
Other Expenses	C	-	-	-	-	-	-
Discretionary Allowance		4,000	-	-	-	-	4,000
Housing Allowance		10,800	-	-	-	-	10,800
Other Allowances		-	-	-	-	-	-
		<u>257,863</u>	<u>-</u>	<u>-</u>	<u>4,095</u>	<u>-</u>	<u>261,958</u>
<b>President's Office:</b>							
Salary and Benefits (1.821 FTE)		132,632	-	-	-	-	132,632
Travel		-	-	-	-	-	-
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		10,352	-	-	5,000	-	15,352
		<u>142,984</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>147,984</u>
<b>Total Expenses</b>		<u>\$ 400,847</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,095</u>	<u>\$ -</u>	<u>\$ 409,942</u>

**Walters State Community College**  
**Schedule A - Travel Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

Departure Date	Return Date	Date Paid	Location	Purpose	Transportation	Lodging	Meals & Incidentals	Other	President's Budgetary Accounts		Total	Organization & Account Code			
									Institutional	Foundation					
7/24/14	7/26/14	8/6/14	Niceville, FL	In support of Coach Dave Kragel at the Hall of Fame Banquet.	-	399	128	-	\$	526	-	\$ 526	11000-73210		
8/4/14	8/5/14	8/15/14	Nashville, TN	Presidents Retreat	-	95	47	-	\$	142	-	\$ 142	11000-73110		
9/16/14	9/18/14	10/6/14	Nashville, TN	Accessible Instructional Materials & Technology Summit	-	286	165	-	\$	451	-	\$ 451	11000-73110		
9/25/14	9/26/14	10/6/14	Knoxville, TN	TBR Quarterly Meeting at Pellissippi State Community College	-	120	69	-	\$	189	-	\$ 189	11000-73110		
10/23/14	10/23/14	11/5/14	Knoxville, TN	Knoxville Area Urban League Awards Gala	-	-	-	10	\$	10	-	\$ 10	11000-73110		
10/24/14	10/25/14	11/5/14	Wytheville, VA	Lady Senators Volleyball Tournament	-	92	69	-	\$	161	-	\$ 161	11000-73210		
10/29/14	10/30/14	11/5/14	Columbia, TN	CCSSE Workshop	-	95	69	-	\$	164	-	\$ 164	11000-73110		
11/10/14	11/11/14	11/26/14	Nashville, TN	Community College Presidents Meeting	-	155	99	-	\$	254	-	\$ 254	11000-73110		
11/12/14	11/14/14	12/10/14	Nashville, TN	Governor's Conference	-	431	165	290	\$	886	-	\$ 886	11000-73110		
12/6/14	12/9/14	12/12/14	Nashville, TN	2014 Annual SACSCOC Conference	-	523	231	671	\$	1,424	-	\$ 1,424	11000-73110		
2/10/15	2/11/15	3/3/15	Nashville, TN	Presidents Quarterly Meeting	-	129	83	21	\$	233	-	\$ 233	11000-73110		
2/24/15	2/25/15	3/12/15	Nashville, TN	Huron Efficiency Project Meeting	-	155	50	-	\$	204	-	\$ 204	11000-73110		
3/3/15	3/8/15	3/11/15	Memphis, TN	Region VII Basketball Tournament	-	628	288	38	\$	954	-	\$ 954	11000-73110		
3/9/15	3/10/15	3/12/15	Clarksville, TN	Veterans Education Academy at Austin Peay University	-	88	69	-	\$	157	-	\$ 157	11000-73110		
3/15/15	3/21/15	3/27/15	Salina, KS	NJCAA National Basketball Tournament	-	569	299	4	\$	872	-	\$ 872	11000-73210		
3/26/15	3/27/15	4/6/15	Cookeville, TN	TBR Quarterly Meeting at Tennessee Technological University	-	96	69	-	\$	165	-	\$ 165	11000-73110		
4/30/15	5/2/15	6/4/15	Chattanooga, TN	TCCAA Region VII Basketball & Softball Tournaments at Chattanooga State Community College	-	251	115	-	\$	366	-	\$ 366	11000-73100		
5/20/15	5/31/15	6/4/15	Grand Junction, CO	NJCAA JUCO World Series Baseball Tournament	-	913	552	45	\$	1,509	-	\$ 1,509	11000-73210		
6/17/15	6/19/15	6/25/15	Columbia, TN	TBR Quarterly Meeting at Columbia State Community College	-	249	73	-	\$	322	-	\$ 322	11000-73110		
<b>Total Travel Expenses for the President</b>					<b>\$</b>	<b>-</b>	<b>\$ 5,273</b>	<b>\$</b>	<b>2,638</b>	<b>\$ 1,079</b>	<b>\$</b>	<b>8,991</b>	<b>\$</b>	<b>-</b>	<b>\$ 8,991</b>



**Walters State Community College**  
**Schedule B - Business Meals & Hospitality Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

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					
Various	9/15/14	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 50	Various	Various	11000-74981
9/26/14	9/24/14	Five Star Food Service	Athletic Committee meeting at Pellissippi State	-	-	-	95	-	95	12	\$ 7.95	28000-74981
10/2/14	8/29/14	HC*Excell	Hamblen County Education Banquet in support of local education	-	-	-	1,000	-	1,000	8	\$ 125.00	11050-74981
10/23/14	8/29/14	Knoxville Area Urban League	Equal Opportunity Awards Gala	-	-	-	2,000	-	2,000	10	\$ 200.00	11050-74981
12/12/14	12/11/14	Walmart	Fall Commencement refreshments & supplies for reception for special guests and speakers	210	-	-	-	-	210	Various	Various	11000-74981
12/16/14	1/6/15	Megan's Corner Catering & More	Legislative Luncheon	304	-	-	-	-	304	25	\$ 12.14	11000-74981
Various	2/13/15	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	50	-	-	-	-	50	Various	Various	11000-74981
2/3/15	3/2/15	Megan's Corner Catering & More	Buffet luncheon for Huron Efficiency Project Advisory Committee	336	-	-	-	-	336	20	\$ 16.82	11000-74981
Various	3/4/15	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	50	-	-	-	-	50	Various	Various	11000-74981
3/20/15	3/25/15	GCS Education Foundation	Greeneville City School Core Champion Banquet in support of public education	-	-	-	1,000	-	1,000	8	\$ 125.00	11025-74981
3/24/15	3/31/15	Megan's Corner Catering & More	Soup and Salad luncheon with Eastman, TRW, & Mahle (local industries) to discuss Modeling Mathematics with Applications	129	-	-	-	-	129	12	\$ 10.72	11000-74981
Various	4/21/15	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	48	-	-	-	-	48	Various	Various	11000-74981
5/9/15	5/7/15	Walmart	Spring Commencement refreshments & supplies for reception for special guests and speakers	153	-	-	-	-	153	Various	Various	11000-74981
Various	5/26/15	Walmart	Miscellaneous office supplies & refreshments for visitors to the President's Office	49	-	-	-	-	49	Various	Various	11000-74981
6/22/15	6/23/15	Megan's Corner Catering & More	Professor Emeritus Ceremony	203	-	-	-	-	203	Various	Various	11000-74981
<b>Total Business Meals and Hospitality Expenses for the President</b>				<b>\$ 1,582</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,095</b>	<b>\$ -</b>	<b>\$ 5,677</b>			

**Walters State Community College**  
**Schedule C - Other Expenses for the President**  
**For the Period July 1, 2014 to June 30, 2015**

Date Paid	Payee	Description	President's Budgetary Accounts		Other Accounts		Total	Organization & Account Code
			Institutional	Foundation	Institutional	Foundation		
10/17/14	Niswonger Performing Arts Center	Performance 1/2 sponsorship - "Chef Irvine! Live" (This benefited our Culinary Arts students. Tickets were offered to our alumni as well.)	-	-	-	\$ 5,000	\$ 5,000	30560-74984
<b>Total Other Operating Expenses for the President</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	

**Tennessee Board of Regents  
Summary of the Chancellor's Expenses - Unaudited  
For the Period July 1, 2014 to June 30, 2015**

	Supplemental Schedule	Chancellor's Budgetary Accounts		Other Accounts		External Sources	Total
		Institutional	Foundation	Institutional	Foundation		
<b>Chancellor:</b>							
Salary and Benefits		\$ 418,940	\$ -	\$ -	\$ -	\$ -	\$ 418,940
Travel	A	3,898	-	-	-	2,123	6,021
Business Meals and Hospitality	B	1,727	-	-	-	-	1,727
Other Expenses	C	-	-	-	-	-	-
Discretionary Allowance		12,000	-	-	-	-	12,000
Housing Allowance		-	-	-	-	-	-
Other Allowances		600	-	-	-	-	600
		<u>\$ 437,164</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,123</u>	<u>\$ 439,287</u>
<b>Chancellor's Office:</b>							
Salary and Benefits (4 FTE)		\$ 391,923	\$ -	\$ -	\$ -	\$ -	\$ 391,923
Travel		8,523	-	-	-	-	8,523
Business Meals and Hospitality		-	-	-	-	-	-
Other Expenses		38,533	-	-	-	-	38,533
		<u>\$ 438,980</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 438,980</u>
<b>Total Expenses</b>		<u><b>\$ 876,144</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 2,123</b></u>	<u><b>\$ 878,268</b></u>

**Additional Disclosures:**

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

**Vehicle** - The Chancellor is provided the use of a vehicle. The purchase cost of the vehicle in Fiscal Year 2012 was \$27,664. Maintenance costs for the vehicle are recorded in Org Code 100 and totaled \$2,805.12 for the period.

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

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

**Tennessee Board of Regents**  
**Schedule A - Travel Expenses for the Chancellor - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

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			
		7/15/14		Registration refund for prior year cancellation for SHEEO Policy Conference	\$ -	\$ -	\$ -	\$ (575)	\$ (575)	\$ -	\$ -	\$ -	\$ -	\$ (575)	100-73205
		8/6/14		Reimbursement for error noted on prior year travel claim	-	-	-	(30)	(30)	-	-	-	-	(30)	100-73205
7/1/14	12/31/14			downtown parking - various meetings	-	-	-	14	14	-	-	-	-	14	100-73100
8/4/14	8/4/14	8/15/14	Denver, CO	National Association of System Heads (NASH) meeting	542	-	-	19	561	-	-	-	(a)	561	100-73205
9/24/14	9/26/14	11/12/14	Knoxville	TBR board meeting	-	220	-	-	220	-	-	-	-	220	100-73100
10/18/14	10/19/14	10/27/14	Washington, DC	NASH board meeting	295	285	107	28	714	-	-	-	-	714	100-73205
10/23/14	10/24/14		Philadelphia, PA	Center for Urban Education (CUE) advisory group meeting	269	-	-	-	-	-	-	-	(b)	269	
10/26/14	10/27/14	12/22/14	Washington, DC	AGB Council of Presidents meeting	154	251	107	28	539	-	-	-	(a)	539	100-73205
10/27/14	10/31/14		New York, NY	State University of New York (SUNY) conference	391	-	-	76	-	-	-	-	(c)	467	
11/5/14	11/7/14	11/25/14	Johnson City, Knoxville	institutional briefings	-	218	115	-	333	-	-	-	-	333	100-73100
12/1/14	12/2/14		Miami, FL	Complete College America (CCA) annual meeting	32	-	18	38	-	-	-	-	(d)	88	
12/4/14	12/4/14	3/31/15	Cleveland	institutional briefings	250	-	-	-	250	-	-	-	-	250	100-73100
3/13/15	3/15/15	4/16/15	Washington, DC	NASH meeting	445	696	107	38	514	-	-	-	(e)	1,297	100-73200
4/18/15	4/20/15	5/15/15	Phoenix, AZ	NASH/AGB meeting	517	369	178	-	547	-	-	-	(f)	1,063	100-73205
6/23/15	6/23/15	6/29/15	Washington, DC	Council of DC - to testify about Tennessee Promise	547	-	-	21	568	-	-	-	-	568	100-73200
3/13/15	3/13/15	6/24/15	Oneida	Legislative luncheon	242	-	-	-	242	-	-	-	-	242	100-73900
<b>Total Travel Expenses for the Chancellor</b>					<b>\$ 3,682</b>	<b>\$ 2,040</b>	<b>\$ 630</b>	<b>\$ (343)</b>	<b>\$ 3,898</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,123</b>	<b>\$ 6,021</b>	

- (a) An error of \$49.50 was identified on the claim paid on 8/15/14 and corrected on the claim dated 12/22/14. The correct amounts for each trip are presented here.
- (b) Amount shown is reimbursement for flight. All other expenses were paid directly by CUE, and amounts are not available.
- (c) All expenses were paid by SUNY. Amount shown is reimbursement for airport parking and flight. Other expenses were paid directly by SUNY, and amounts are not available.
- (d) All expenses were paid by CCA. The \$88 shown is reimbursement for airport parking, taxi, and lunch. Transportation and lodging amounts are not available as they were paid directly by CCA.
- (e) NASH paid for airfare of \$417.70 and lodging of \$300.
- (f) AGB paid for airfare totaling \$516.50 and one night's lodging for which the amount is not available. Also, a \$50.00 parking cost was not included in the total payment but was corrected on a July 2015 claim.

**Tennessee Board of Regents**  
**Schedule B - Business Meals & Hospitality Expenses for the Chancellor - Unaudited**  
**For the Period July 1, 2014 to June 30, 2015**

Event Date	Date Paid	Payee	Description of Event	Chancellor's Budgetary Accounts		Other Accounts		Total	Number of Attendees	\$/Person	Organization & Account Code
				Institutional	Foundation	Institutional	Foundation				
7/21/14	8/14/14	Sodexo	New president orientation	\$ 64	\$ -	\$ -	\$ -	\$ 64	12	\$ 5.32	100-74550
8/19/14	9/3/14	Sodexo	Presidents' meeting	329	-	-	-	329	44	\$ 7.47	100-74550
10/10/14	10/31/14	Sodexo	New president orientation	86	-	-	-	86	11	\$ 7.83	100-74550
11/11/14	11/18/14	Sodexo	Presidents' meeting	253	-	-	-	253	32	\$ 7.90	100-74550
11/11/14	11/18/14	Sodexo	COHRE lunch guests	112	-	-	-	112	6	\$ 18.73	100-74550
12/4/14	12/23/14	Sodexo	Lipscomb Leadership Connect meeting	99	-	-	-	99	31	\$ 3.18	100-74550
2/11/15	3/6/15	Sodexo	Presidents' meeting	319	-	-	-	319	31	\$ 10.29	100-74550
3/30/15	4/29/15	Sodexo	Athletic task force meeting	49	-	-	-	49	11	\$ 4.44	100-74550
5/18/15	6/12/15	Sodexo	Athletic task force meeting	86	-	-	-	86	16	\$ 5.34	100-74550
5/19/15	6/12/15	Sodexo	Presidents' meeting	331	-	-	-	331	28	\$ 11.82	100-74550
<b>Total Business Meals and Hospitality Expenses for the Chancellor</b>				<b>\$ 1,727</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,727</b>			

**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 18, 2015

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

**PRESENTER:** Tammy Birchett

**ACTION REQUIRED:** Voice Vote

**STAFF'S RECOMMENDATION:** Approval

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**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. There is no revision for Austin Peay State University, Nashville State Community College or Roane State Community College because the position is currently vacant or was vacant until recently.

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  
Dyersburg State Community College  
Jackson State Community College  
Motlow State Community College

Northeast State Community College  
Pellissippi 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

**Tennessee Board of Regents  
Summary of Significant Revisions  
Fiscal Year 2016 Audit Plans**

<b>Institution</b>	<b>Significant Revisions to Audit Plans Since July 1, 2015</b>
ETSU	Three investigations were added to the plan and time budgets for two audits were increased (Access and Diversity, Timekeeping) because more time was needed to complete the audit objectives.
MTSU	Time budgets for one investigation was increased because more detailed work was needed than originally planned.
TTU	Eleven investigations were added to the plan. The time budget for one audit was increased (Access and Diversity) because more time was needed to complete the audit objectives. As a result of one of these changes, one risk based audit (Travel) was removed from the plan.
UOM	Six investigations and one consultation (Speech and Hearing Clinic) were added to the plan.
DSCC	Two investigations were added to the plan.
JSCC	One investigation was added to the plan.
MSCC	Two investigations were added to the plan. As a result, one risk based audit (Payroll) was removed.
PSCC	The time budget for one audit (Access and Diversity) was increased because more time was needed to complete the audit objectives. As a result, one risk based audit (Accounts Receivable) was removed from the plan.
VSCC	The time budget for one audit (Access and Diversity) was increased because more time was needed to complete the audit objectives.
TBR System Office	One required audit (NaSCC CCTA) was added to the plan because of a current vacancy in the Internal Audit Director position at Nashville State Community College.
TBR System-wide Investigations	Eight new investigations were added to the audit plan.

Institutions with No Significant Revisions for this Quarter

Austin Peay State University (Director position vacant)  
Tennessee State University  
Chattanooga State Community College  
Cleveland State Community College  
Columbia State Community College  
Nashville State Community College (Director position vacant)  
Northeast State Community College  
Southwest Tennessee Community College  
Walters State Community College  
TBR System-wide Information Systems  
TBR System-wide Tennessee Colleges of Applied Technologies

Note: The Director position at Roane State Community College was recently filled and an audit plan will be prepared and submitted at the next quarterly meeting.

Austin Peay State University  
Internal Audit Plan  
Fiscal Year Ended June 30, 2016  
Revised October 2016

Current Year Budgets (Days)									
Ranking	Type	Area	Audit	Original	Revised	Change in Days	Change in Percentage	Estimated Audit Start Date	Current Status
Required by Conference	R	AT	OVC Special Assistance Fund	15.0	15.0	0.0	0.0%	Jul 2015	In Progress
Required by Statute	R	FM	MTSU President Expenses Audit FY2015	25.0	25.0	0.0	0.0%	Aug 2015	In Progress
Required by State Audit	R	FM	State Audit Follow up	10.0	10.0	0.0	0.0%	Feb 2016	Scheduled
	F	FM	Risk Assessment - Financial Management	10.0	10.0	0.0	0.0%	Apr 2016	Scheduled
	O	FM	Procurement Card Review	25.0	25.0	0.0	0.0%	Jul 2015	In Progress
	O	FM	Travel Claim Review	30.0	30.0	0.0	0.0%	Jul 2015	In Progress
	S	FM	Access and Diversity 2016	20.0	20.0	0.0	0.0%	Jul 2015	In Progress
	S	IA	Study Abroad	25.0	25.0	0.0	0.0%	Aug 2015	Scheduled
	P	IS	Quality Assessment Review	10.0	10.0	0.0	0.0%	Apr 2016	Scheduled
	I	IS	Unscheduled Investigations	15.0	15.0	0.0	0.0%	Jul 2015	Scheduled
	C	IS	General Consultation	40.0	40.0	0.0	0.0%	Jul 2015	In Progress
	A	PP	Emergency Preparedness	25.0	25.0	0.0	0.0%	Apr 2016	Scheduled
	R	RS	Risk Assessment - Research	7.0	7.0	0.0	0.0%	Apr 2016	Scheduled
	R	SS	CCTA Funding Formula	20.0	20.0	0.0	0.0%	Jan 2016	Scheduled
	M	SS	Risk Assessment - Student Services	10.0	10.0	0.0	0.0%	Apr 2016	Scheduled
<b>Total Planned Audit Days:</b>				<b>287.0</b>	<b>287.0</b>	<b>0.0</b>	<b>0.0%</b>		

Estimate Days Available For Audits = 214 (2 staff July - October; 1 staff November -July)

Audit Types:

R - Required  
A - Risk-Based (Assessed)  
S - Special Request  
I - Investigation  
P - Project (Ongoing or Recurring)  
M - Management's Risk Assessment  
C - Consultation  
F - Follow-up Review  
O - Other

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

Note: The Internal Audit Director position was vacant starting November 1, 2015 and therefore no revised plan was submitted. With the exception of the reduced days available, this plan reflects the information from the original plan submitted in August 2015. Once the position is filled a revised audit plan will be submitted.



**East Tennessee State University  
Internal Audit Plan  
Fiscal Year Ended June 30, 2016  
Revised October 2015**

Ranking	Type	Area	Audit	Current Year Budgets (Days)				Estimated Audit Start Date	Current Status	
				Original	Revised	Change in Days	Change Percentage			
Required by CPB	R	FM	WETS FM	26.7	26.7	0.0	0%	Nov 2015	Scheduled	
Required by DSA	R	FM	Cash Counts and Inventory	5.3	5.3	0.0	0%	Jun 2016	Scheduled	
Required by Statute	R	FM	TTU Presidents Expenses	26.7	26.7	0.0	0%	Aug 2015	In Progress	
Required by IIA	R	IS	IIA Quality Assurance Self Assessment	13.3	13.3	0.0	0%	Feb 2016	Scheduled	
Required by Vendor	R	IT	NACHA Web Transactions Data Security	16.7	16.7	0.0	0%	Apr 2016	Scheduled	
Required by DSA	R	SS	CCTA Funding Formula	20.0	20	0.0	0%	Jan 2016	Scheduled	
	F	AD	University Advancement	6.7	6.7	0.0	0%	Oct 2015	Scheduled	
	F	AT	INV1405	13.3	13.3	0.0	0%	Oct 2015	In Progress	
	F	FM	State Audit Follow-up	2.7	2.7	0.0	1%	Mar 2016	Scheduled	
	F	IT	PCI Compliance Readiness	6.7	6.7	0.0	0%	Jul 2015	Scheduled	
	F	IT	Banner Security	3.3	3.3	0.0	-1%	Jul 2015	In Progress	
	F	PP	INV1504	3.3	3.3	0.0	-1%	Sep 2015	Scheduled	
	F	SS	Student Health Billing Practices	20.0	20	0.0	0%	Jan 2016	Scheduled	
	I	FM	Unscheduled Investigations	13.3	0	-13.3	-100%	FN 1	Jul 2015	Removed
	F	IA	INV1505	6.7	6.7	0.0	0%	Apr 2016	Scheduled	
	I	IA	INV1506	4.0	1.8	-2.2	-55%	May 2015	In Progress	
	I	AT	INV1601	0	2	2	NA	Sept 2015	Completed	
	I	IS	INV1603	0.0	20	20	NA	Sept 2015	In Progress	
	I	SS	INV1602	0	3.3	3.3	NA	Sept 2015	In Progress	
	S	FM	Access and Diversity Funds	13.3	30	16.7	125%	FN 2	Jul 2015	In Progress
	S	IA	Medical Library	19.0	22.9	3.9	20%	Apr 2015	In Progress	
	S	IA	Study Abroad	26.7	26.7	0.0	0%	Jan 2016	Scheduled	
	S	IS	Timekeeping	6.7	20	13.3	200%	FN 3	Oct 2015	Scheduled
	S	IT	Third Party Servers FY 2015	5.0	5	0.0	0%	Apr 2015	Completed	
	S	IT	Third Party Servers FY 2016	20.0	20	0.0	0%	Jan 2016	Scheduled	
	M	FM	Management Risk Assessments	5.3	5.3	0.0	-1%	May 2016	Scheduled	
	C	IS	General Consulting	10.0	10	0.0	0%	Jul 2015	In Progress	
	C	IT	IT Consulting	10.0	10	0.0	0%	Jul 2015	In Progress	
	P	IS	Electronic Workpapers	10.0	10	0.0	0%	Jul 2015	In Progress	
	P	IT	PCI Compliance Scans	13.3	13.3	0.0	0%	Jan 2016	Scheduled	
5	A	AT	NCAA Compliance	20.0	23.3	3.3	17%	Apr 2015	In Progress	
5	A	FM	Contracts and Agreements	8.3	8.3	0.0	0%	Apr 2015	Completed	
5	A	IT	Web Application Security	13.3	26.7	13.4	100%	FN 4	Jun 2015	In Progress
5	A	IT	OIT Policies and Procedures Review	5.3	8	2.7	50%	Mar 2015	In Progress	
5	A	SS	Financial Aid Administration	20.0	20	0.0	0%	Apr 2015	In Progress	
4.9	A	AT	Athletic Ticket Office	30.0	22.5	-7.5	-25%	April 2016	Scheduled	
4.5	A	IS	Additional Earnings	30.0	22.5	-7.5	-25%	April 2016	Scheduled	
4.4	A	FM	Agency Accounts	30.0	30	0.0	0%	Jan 2016	Scheduled	
4.4	A	FM	Bursars Office	15.0	7.5	-7.5	-50%	Jun 2016	Scheduled	
4.4	A	FM	Misc Course Fees	30.0	30	0.0	0%	Oct 2015	Scheduled	
4.2	A	SS	Federal Work Study	22.5	22.5	0.0	0%	Apr 2016	Scheduled	
3.9	A	IT	Software License Compliance	20.0	20	0.0	0%	Feb 2016	Scheduled	
3.8	A	IT	Data Warehouse Control and Security	26.7	26.7	0.0	0%	Mar 2016	Scheduled	

**Total Planned Audit Days: 599.2    639.7    40.5    7%**

Estimate Days Available For Audits = 600 (4 staff)

**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

**Audit Types:**

- R - Required
- A - Risk-Based (Assessed)
- S - Special Request
- I - Investigation
- P - Project (Ongoing or Recurring)
- M - Management's Risk Assessment
- C - Consultation
- F - Follow-up Review
- O - Other

**Status:**

- Scheduled
- In Progress
- Completed
- Removed

FN 1 - Hours for Unscheduled Investigations were reassigned to INV 16-03.

FN 2 - Multiple issues discovered and difficulty obtaining information from auditee.

FN 3 - The total hours budgeted did not change. Moved the start date from June 2016 to October 2015 which shifted the budgeted hours for the current fiscal year.

FN 4 - IT Auditor underestimated the hours needed to complete this audit.

**Middle Tennessee State University  
Internal Audit Plan  
Fiscal Year June 30, 2016  
Revised October 2015**

Ranking	Type	Area	Audit	Current Year Budgets (Days)				Estimated Audit	
				Original	Revised	Change in Days	Change in Percentage	Start Date	Current Status
Required by Conference	R	AT	Football Attendance 2015	34.0	34.0	0.0	0%	Aug 2015	In Progress
Required by Statute	R	FM	ETSU President Expenses FY2015	34.0	34.0	0.0	0%	Aug 2015	In Progress
Required by State Audit	R	SS	CCTA FY2016	20.0	20.0	0.0	0%	Feb 2016	Scheduled
	F	AT	Athletic Gifts in Kind FY2013	6.0	6.0	0.0	0%	Sep 2015	In Progress
	F	FM	State Audit FYE 6.30.2014	10.0	10.0	0.0	0%	Jul 2015	Completed
	F	IS	FU-Follow-up Reviews as Needed	10.0	10.0	0.0	0%	Jul 2015	Scheduled
	I	IA	INV1504	8.0	8.0	0.0	0%	Jul 2015	In Progress
	I	IA	INV1506	8.0	30.0	22.0	275%	Jul 2015	In Progress
	I	IS	INV1502	6.0	6.0	0.0	0%	Jul 2015	In Progress
	I	IS	INV1501	8.0	8.0	0.0	0%	Jul 2015	In Progress
	I	IS	Unplanned Investigations	60.0	10.0	-50.0	-83%	Jul 2015	Scheduled
	I	PP	INV1304	8.0	8.0	0.0	0%	Jul 2015	In Progress
	I	SS	INV1402	16.0	16.0	0.0	0%	Jul 2015	In Progress
	I	SS	INV1602	0.0	20.0	20.0	NA	Sept 2015	In Progress
	S	FM	Cash Counts FY2015	10.0	10.0	0.0	0%	Jul 2015	Completed
	S	FM	Cash Counts FY2016	8.0	8.0	0.0	0%	May 2016	Scheduled
	S	FM	Inventories FY2015	20.0	20.0	0.0	0%	Jul 2015	Completed
	S	FM	Inventories FY2016	8.0	8.0	0.0	0%	May 2016	Scheduled
	S	FM	Consulting-Assisting President Expenses FY2016	8.0	8.0	0.0	0%	Jul 2015	In Progress
	S	FM	Access Diversity Funds 2013-2015	30.0	30.0	0.0	0%	Aug 2015	In Progress
	S	IA	Study Abroad	30.0	30.0	0.0	0%	Sep 2015	Scheduled
	S	IA	Pearl Dept Review, Global Studies	6.0	6.0	0.0	0%	Jul 2015	In Progress
	S	RS	Confucius Institute	16.0	16.0	0.0	0%	Sep 2015	In Progress
	M	IS	MRA-Spring 2016	6.0	6.0	0.0	0%	Feb 2016	Scheduled
	C	IS	Consulting-General and Research	20.0	20.0	0.0	0%	Jul 2015	In Progress
	P	IS	Internal Peer Review FY2016	5.0	5.0	0.0	0%	Feb 2016	Scheduled
	P	IS	Project-Electronic Work Papers	20.0	20.0	0.0	0%	Jul 2015	In Progress
	A	FM	Property Management Contract Review 2013-2015	10.0	10.0	0.0	0%	Jul 2015	In Progress
4.3	A	RS	Research Services Procedural Review	30.0	30.0	0.0	0%	Jan 2016	Scheduled
4.2	A	SS	Financial Aid Procedural Review	30.0	30.0	0.0	0%	Nov 2015	Scheduled
4.1	A	IS	Emergency Preparedness FY2016	30.0	30.0	0.0	0%	Dec 2015	Scheduled
3.9	A	FM	Food Services Commissions FY2015	30.0	30.0	0.0	0%	Jan 2016	Scheduled
3.8	A	AT	Athletic Concessions Revenue FY2015-2016	30.0	30.0	0.0	0%	Apr 2016	Scheduled
3.8	A	IS	Blue Print Solutions FY2015	30.0	30.0	0.0	0%	Mar 2016	Scheduled
3.7	A	PP	Space Utilization Review of Risk Controls	30.0	30.0	0.0	0%	Apr 2016	Scheduled
<b>Total Planned Audit Days:</b>				<b>635.0</b>	<b>627.0</b>	<b>-8.0</b>	<b>-1%</b>		

Estimate Days Available For Audits - 642 (4 staff)

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

Audit Types:

R - Required  
A - Risk-Based (Assessed)  
S - Special Request  
I - Investigation  
P - Project (Ongoing or Recurring)  
M - Management's Risk Assessment  
C - Consultation  
F - Follow-up Review  
O - Other

Status:

Scheduled  
In Progress  
Completed  
Removed

Fn 1 - Unplanned investigations was reduced to allocate time to new investigations and additional time to INV1506, which includes more detailed work than originally planned.

Tennessee State University  
Internal Audit Plan  
Fiscal Year Ended June 30, 2016  
Revised October 2015

Ranking	Type	Area	Audit	Current Year Budgets (Days)				Estimated Audit Start Date	Current Status
				Original	Revised	Change in Days	Change Percentage		
Required by Conference	R	AT	NCAA Student Assistance Fund 2016	20.0	20.0	0.0	0%	Aug 2015	Completed
Required by State Audit	R	SS	CCTA 2016	22.0	22.0	0.0	0%	Apr 2016	Scheduled
	F	FM	State Audit Follow Up	30.0	30.0	0.0	0%	Jan 2016	Scheduled
	I	IS	Unplanned Investigations 2016	45.0	45.0	0.0	0%	Jul 2015	In Progress
	S	FM	Access and Diversity 2016	20.0	20.0	0.0	0%	Oct 2015	In Progress
	S	IA	Study Abroad 2016	25.0	25.0	0.0	0%	Jan 2016	Scheduled
	M	IS	Management's Risk Assessment	10.0	10.0	0.0	0%	Jan 2016	In Progress
	C	FM	General Consultation 2016	50.0	50.0	0.0	0%	Jul 2015	In Progress
	P	IS	Quality Assurance Review 2016	5.0	5.0	0.0	0%	Feb 2016	Scheduled
	P	IS	MKI	10.0	10.0	0.0	0%	Jul 2015	In Progress
5	A	FM	Cash Counts 2016	5.0	5.0	0.0	0%	Jun 2016	Scheduled
4.1	A	IS	Evidence Room 2016	25.0	25.0	0.0	0%	Mar 2016	Scheduled
3.8	A	SS	Admissions 2016	30.0	30.0	0.0	0%	Sep 2015	In Progress
<b>Total Planned Audit Days:</b>				<b>297.0</b>	<b>297.0</b>	<b>0.0</b>	<b>0%</b>		

Estimate Days Available For Audits = 254 (2 staff)

Audit

Types:

R - Required  
A - Risk-Based (Assessed)  
S - Special Request  
I - Investigation  
P - Project (Ongoing or Recurring)  
M - Management's Risk Assessment  
C - Consultation  
F - Follow-up Review  
O - Other

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

Tennessee Tech University  
Internal Audit Plan  
Fiscal Year Ended June 30, 2016  
Revised October 2015

Ranking	Type	Area	Audits	Current Year Budgets (Days)				Estimated Audit	
				Original	Revised	Change in Days	Change Percentage	Start Date	Current Status
Required by Conference	R	AT	Student Assistance Funds 2014-15	10.0	7.7	-2.3	-23%	Jul 2015	Completed
Required by State Audit	R	FM	Inventory Observations 6-30-16	0.0	8.5	8.5	NA	Apr 2016	Scheduled
Required by State Audit	R	FM	Inventory Observations 6-30-15	18.7	4.5	-14.2	-76%	FN 1 Jul 2015	Completed
Required by State Audit	R	SS	CCTA Funding Formula 2015-16	20.0	20.0	0.0	0%	Jan 2016	Scheduled
	F	FM	Follow up to State Audit 2014-15	8.0	8.0	0.0	0%	Nov 2015	Scheduled
	F	IS	Internal Audits 2015-16	6.7	8.7	2.0	30%	Jul 2015	In Progress
	I	IS	INV15-10	3.0	2.3	-0.7	-23%	Jul 2015	Completed
	I	IS	Unscheduled Investigations 2015-16	26.7	13.3	-13.4	-50%	FN 4 Jul 2015	Scheduled
	I	IA	INV1601	0.0	2.1	2.1	NA	Jul 2015	Completed
	I	IA	INV1602	0.0	1.7	1.7	NA	Jul 2015	Completed
	I	IA	INV1608	0.0	3.1	3.1	NA	Sep 2015	Completed
	I	IA	INV1609	0.0	3.3	3.3	NA	Sep 2015	In Progress
	I	IA	INV1611	0.0	0.7	0.7	NA	Oct 2015	In Progress
	I	FM	INV1610	0.0	8.0	8.0	NA	Oct 2015	In Progress
	I	IS	INV1603	0.0	0.4	0.4	NA	Jul 2015	Completed
	I	IS	INV1605	0.0	2.4	2.4	NA	Jul 2015	Completed
	I	IS	INV1606	0.0	16.6	16.6	NA	FN 5 Aug 2015	Completed
	I	PP	INV1604	0.0	0.6	0.6	NA	Jul 2015	Completed
	I	PP	INV1607	0.0	3.3	3.3	NA	Aug 2015	Completed
	S	FM	Access and Diversity Funds 2015-16	20.0	33.3	13.3	67%	FN 3 Aug 2015	Completed
	S	FM	Dining Charges Review 2015-16	26.7	26.7	0.0	0%	Jul 2015	In Progress
	S	IA	Study Abroad 2015-16	20.0	20.0	0.0	0%	Oct 2015	Scheduled
	M	AD	Advancement Risk Assessment 2015-16	3.3	3.3	0.0	-1%	Jul 2015	In Progress
	M	AX	Auxiliaries Risk Assessment 2015-16	3.3	3.3	0.0	-1%	Jul 2015	In Progress
	M	IS	Enterprise-wide Risk Assessment 2015-16	4.7	4.7	0.0	1%	Jul 2015	In Progress
	M	IA	Instruction and Academic Support Risk Assess 2015-16	4.7	4.7	0.0	1%	Jul 2015	In Progress
	M	IT	Information Technology Risk Assessment 2015-16	3.3	3.3	0.0	-1%	Jul 2015	In Progress
	C	IS	General Consultation 2016	6.7	6.7	0.0	0%	Jul 2015	In Progress
	P	RS	Sponsored Program Reviews 2015-16	26.7	26.7	0.0	0%	Jul 2015	In Progress
	P	IS	SELF-IA Self assessment 2015-16	13.3	13.3	0.0	0%	Jan 2016	Scheduled
	P	FM	Procurement Review 2015-16	46.7	46.7	0.0	0%	Aug 2015	In Progress
5	A	IS	Minors on Campus 2014-15	33.3	40.0	6.7	20%	Jul 2015	In Progress
5	A	IT	PCI-DSS 2015	6.7	2.4	-4.3	-64%	Jul 2015	Completed
3.7	A	AD	Advancement 2015-16	33.3	33.3	0.0	0%	Feb 2016	Scheduled
3.6	A	FM	Receipts 2015-16	33.3	33.3	0.0	0%	Mar 2016	Scheduled
3.4	A	FM	Travel 2015-16	40.0	0.0	-40.0	-100%	FN 2 Apr 2016	Removed
<b>Total Planned Audit Days:</b>				<b>419.0</b>	<b>416.9</b>	<b>-2.1</b>	<b>-1%</b>		

Estimate Days Available For Audits = 430 (3 staff)

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	
O - Other	RS - Research	
	SS - Student Services	

- 1 - Only one Inventory Observation audit (6-30-15) was originally scheduled, and it included hours to be spent in spring 2015-16 on the next Inventory Observation audit (6-30-16), which won't be completed until 2016-17. The 6-30-16 audit has been added in this revision and some of the 6-30-15 audit days have been reassigned to it.
- 2 - Travel was removed because the Access and Diversity audit and Investigations significantly exceeded their anticipated budgeted days.
- 3 - This audit required more fieldwork than anticipated.
- 4 - Actual and anticipated hours for investigations already completed and in progress (42.2 days) significantly exceeded the original budget (26.7 days), and 8 months remain for additional unscheduled investigations.
- 5 - The number of hours for any particular investigation is never known. This investigation was very extensive.

University of Memphis  
Internal Audit Plan  
Fiscal Year Ended June 30, 2016  
Revised October 2015

Ranking	Type	Area	Audit	Current Year Budgets (Days)				Estimated Audit Start Date	Status
				Original	Revised	Change in Days	Change in Percentage		
Required by Statute	R	FM	Risk Assessment-FY2016	11.0	11.0	0.0	0%	Apr 2016	Scheduled
Required by State Audit	R	FM	Cash Counts For State Auditors	14.0	16.0	2.0	14%	Jul 2015	In Progress
Required by State Audit	R	FM	Inventory Observation-FY15 Inventory	4.0	4.0	0.0	0%	Jul 2015	Completed
Required by Vendor	R	IT	NACHA Bank Audit-FY2016	16.0	16.0	0.0	0%	Mar 2016	Scheduled
Required by State Audit	R	SS	CCTA Audit-FY2016	20.0	20.0	0.0	0%	Feb 2016	Scheduled
Required by State Audit	R	FM	Inventory Observation for State Audit FY2016	17.0	17.0	0.0	0%	Mar 2016	Scheduled
	R	FM	Pcards	50.0	60.0	10.0	20%	Jul 2015	In Progress
	F	AT	Athletics Comp Tickets-Followup	13.0	20.0	7.0	54%	May 2016	Scheduled
	F	FM	Followup FY14 State Audit	40.0	33.0	-7.0	-18%	Oct 2015	Scheduled
	F	FM	Study Abroad-CF from FY15	27.0	7.0	-20.0	-74%	FN1 Sept 2015	Completed
	I	IS	Unscheduled Investigations-FY2016	54.0	20.0	-34.0	-63%	FN2 Jul 2015	Scheduled
	I	FM	INV16001	0.0	3.0	3.0	NA	Jul 2015	Completed
	I	FM	INV16002	0.0	6.0	6.0	NA	Jul 2015	Completed
	I	FM	INV16003	0.0	2.0	2.0	NA	Jul 2015	Completed
	I	FM	INV16004	0.0	2.0	2.0	NA	Jul 2015	Completed
	I	FM	INV16005	0.0	9.0	9.0	NA	Aug 2015	Completed
	I	FM	INV16006	0.0	10.0	10.0	NA	Oct 2015	In Progress
	S	FM	Diversity Audit	40.0	60.0	20.0	50%	FN3 Jul 2015	Completed
	C	AT	Courtesy Cars-FY2016	33.0	33.0	0.0	0%	Apr 2016	Scheduled
	C	IS	General Consulting Management	40.0	37.0	-3.0	-8%	Jul 2015	In Progress
	C	FM	Compliance - Inventory	0.0	6.0	6.0	NA	Jul 2015	Completed
	C	IT	IT Consulting-FY2016	33.0	33.0	0.0	0%	Jul 2015	In Progress
	C	IT	IT Security Controls	33.0	47.0	14.0	42%	Jul 2015	In Progress
	C	FM	Communication - Sciences School (Speech & Hearing Clinic)	0.0	20.0	20.0	NA	FN4 Oct 2015	In Progress
	C	FM	Attorney Client Project	0.0	7.0	7.0	NA	Jul 2015	Completed
	C	FM	UT QAR Team FY2016	0.0	9.0	9.0	NA	Jul 2015	Completed
	P	IS	QAR Review-FY2016	11.0	11.0	0.0	0%	Apr 2016	Scheduled
5	A	AT	Athletics Comp Tickets-FY2016-Carryforward hours	20.0	5.0	-15.0	-75%	Jul 2015	Completed
5	A	FM	Data Analytics	40.0	40.0	0.0	0%	Jul 2015	In Progress
5	A	FM	Asset Verifications-FY2016	47.0	47.0	0.0	0%	Jul 2015	In Progress
4	A	RS	Grant Compliance BigData NIH Grant-FY2016	53.0	67.0	14.0	26%	Jul 2015	In Progress
3.2	A	IT	Controls Sponsored Accounts-FY2016	33.0	33.0	0.0	0%	Jan 2016	Scheduled
3.1	A	AT	Athletics Travel Expenses-FY2016	40.0	40.0	0.0	0%	Nov 2015	Scheduled
2.4	A	AX	Bookstore Controls-FY2016	33.0	40.0	7.0	21%	Oct 2015	In Progress

**Total Planned Audit Days:**

Estimate Days Available For Audits - 798 (4 staff)

**Audit Types:**

- R - Required
- A - Risk-Based (Assessed)
- S - Special Request
- I - Investigation
- P - Project (Ongoing or Recurring)
- M - Management's Risk Assessment
- C - Consultation
- F - Follow-up Review
- O - Other

**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

FN1

Had a small amount of carryforward hours into FY16. Was mostly performed in FY15 so adjusted to actual hours in FY16 to free up hours in the plan for other audits and projects. Hours reduced as investigations occur and input into MK1 to account for actual investigations in FY16 as they occur.

FN2

Audit took much longer than expected and also additional hours for TIP Program at Law School. Consulting project (cost analysis of clinic) added per special request by Management.

FN3

FN4

**Chattanooga State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2016**  
**Revised October 2015**

**Current Year Budgets (Days)**

Ranking	Type	Area	Audit	Current Year Budgets (Days)				Estimated Audit Start Date	Status
				Original	Revised	Change in Days	Change in Percentage		
Required by State Audit	R	SS	CCTA	25.0	25	0.0	0%	Dec 2015	Scheduled
	F	IS	Follow up Reviews	12.0	10	-2.0	-17%	Jul 2015	In Progress
	F	FM	State Audit Follow-up	1.0	1	0.0	0%	Jan 2016	Scheduled
	I	IS	INV1502	3.0	3	0.0	0%	Apr 2015	In Progress
	I	IS	INV1601	8.0	4	-4.0	-50%	Jul 2015	Scheduled
	I	IS	INV1602	8.0	6	-2.0	-25%	Oct 2015	Scheduled
	S	FM	Cash Counts	3.0	5	2.0	67%	Oct 2015	In Progress
	S	FM	Access & Diversity Funds	8.0	16	8.0	100%	Aug 2015	Completed
	S	FM	Year End Procedures FYE 2016	1.5	1	-0.5	-33%	Jun 2016	Scheduled
	S	FM	Year End Procedures FYE 2015	1.0	1	0.0	0%	Jul 2015	Completed
	S	IA	Volkswagon Academy	11.0	13.5	2.5	23%	May 2015	In Progress
	S	IA	Study Abroad	13.0	13	0.0	0%	Aug 2015	Scheduled
	S	IT	NACHA	14.0	13	-1.0	-7%	Feb 2016	Scheduled
	M	IS	Enterprise Risk Assessment	5.0	5	0.0	0%	May 2016	Scheduled
	C	IS	General Consultation	12.0	13	1.0	8%	Jul 2015	In Progress
	P	IS	Quality Self Assessment	5.0	5	0.0	0%	Feb 2016	Scheduled
	P	IS	Special Projects-Audit Software	13.0	13	0.0	0%	Jul 2015	In Progress
5	A	IA	Adult Education	13.0	12	-1.0	-8%	Oct 2015	Scheduled
4	A	IS	Human Resources	28.0	14	-14.0	-50%	FN 2 Apr 2016	Scheduled
3.6	A	FM	Payroll	12.0	12	0.0	0%	Jan 2016	Scheduled
3.6	A	FM	Accounts Receivable	13.0	14	1.0	8%	Nov 2015	Scheduled
3.4	A	AT	Sports Clinic	8.0	21	13.0	163%	FN1 Aug 2015	In Progress
3.4	A	AX	Print Shop	12.0	10	-2.0	-17%	Nov 2015	Scheduled
3.3	A	FM	Contracts	16.0	13	-3.0	-19%	Mar 2016	Scheduled
<b>Total Planned Audit Days:</b>				<b>245.5</b>	<b>243.5</b>	<b>-2.0</b>	<b>-1%</b>		

Estimate Days Available For Audits = 242 (1 1/2 staff)

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	
O - Other	RS - Research	
	SS - Student Services	

FN 1 - First audit with new auditor and issues discovered required additional hours to complete.

FN2 - Adjusted completion of audit to FY 17 to compensate for hours needed for Sports Clinic audit.

Cleveland State Community College  
Internal Audit Plan  
Fiscal Year Ended June 30, 2016  
Revised October 2015

Ranking	Type	Area	Audit	Current Year Budget (Days)				Estimated Audit Start Date	Status
				Original	Revised	Change in Days	Change in Percentage		
	R	FM	PSCC-Presidential Expense Audit FYE 2015	15.0	15	0.0	0%	Sep 2015	Completed
	R	IS	Year End 2015	2.0	2	0.0	0%	Jul 2015	Completed
	R	IS	Year End 2016	1.0	1	0.0	0%	Jun 2016	Scheduled
	R	SS	CCTA Funding Formula	20.0	20	0.0	0%	Mar 2016	Scheduled
	F	IS	Title IV	5.0	5	0.0	0%	Nov 2015	Scheduled
	F	IS	State Audit Follow-up	10.0	10	0.0	0%	Nov 2015	Scheduled
	I	IS	Unscheduled Investigations	5.0	0	-5.0	-100%	Jul 2015	Scheduled
	I	IS	INV201501	13.8	18.3	4.6	33%	Aug 2015	In Progress
	S	FM	NACHA 2016	15.0	15	0.0	0%	May 2016	Scheduled
	S	FM	Access and Diversity Funds	5.0	10	5.0	100%	Aug 2015	Completed
	S	IA	Study Abroad	5.0	5	0.0	0%	Oct 2015	Scheduled
	M	IA	IA Letter MRA 2016	4.0	4	0.0	0%	Apr 2016	Scheduled
	M	IS	TCAT Athens-IA Letter MRA 2016	2.0	2	0.0	0%	Jan 2016	Scheduled
	C	IS	General Consultation-2016	5.0	5	0.0	0%	Jul 2015	In Progress
	P	IS	QAR-2016	5.0	5	0.0	0%	Feb 2016	Scheduled
	P	IS	Automated Workpapers	3.7	7.3	3.6	99%	Aug 2015	In Progress
3.9	A	FM	Purchasing 2015	20.0	15	-5.0	-25%	Sep 2015	Scheduled
3.8	A	IT	User Access	10.0	10	0.0	0%	Dec 2015	Scheduled
<b>Total Planned Audit Days:</b>				<b>146.4</b>	<b>149.6</b>	<b>3.2</b>	<b>2%</b>		

Estimate Days Available for Audits = 151 (1 staff)

Audit Types:

R - Required  
A - Risk-Based (Assessed)  
S - Special Request  
I - Investigation  
P - Project (Ongoing or Recurring)  
M - Management's Risk Assessment  
C - Consultation  
F - Follow-up Review  
O - Other

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

**Columbia State Community College  
Internal Audit Plan  
Fiscal Year Ended June 30, 2016  
Revised October 2015**

Ranking	Type	Area	Audit	Current Year Budgets (Days)				Estimated Audit Start Date	Status
				Original	Revised	Change in Days	Change in Percentage		
Required by State Audit	R	SS	CCTA Funding Formula	20.0	20.0	0.0	0%	Nov 2015	Scheduled
	F	IT	Follow-up State Audit Finding	2.0	2.0	0.0	0%	Jan 2016	Scheduled
	I	FM	Investigation	6.0	0.0	-6	-100%	Jul 2015	Scheduled
	S	IA	Study Abroad	20.0	20.0	0.0	0%	Sep 2015	Scheduled
	S	FM	Access and Diversity	20.0	18.0	-2.0	-10%	Jul 2015	Completed
	M	IS	Review Management's Risk Assessment TCAT Pulaski	1.0	1.0	0.0	0%	Mar 2016	Scheduled
	M	IS	Review Management's Risk Assessment TCAT Hohenwald	1.0	1.0	0.0	0%	Mar 2016	Scheduled
	M	IA	Review Management's Risk Assessment - Instruction and Academic Support	2.0	2.0	0.0	0%	Jan 2016	Scheduled
	M	PP	Review Management's Risk Assessment - Physical Plant	1.0	1.0	0.0	0%	Feb 2016	Scheduled
	M	AX	Review Management's Risk Assessment - Auxiliary	1.0	1.0	0.0	0%	Feb 2016	Scheduled
	M	FM	Review Management's Risk Assessment - Financial Management	2.0	2.0	0.0	0%	Nov 2015	Scheduled
	C	IS	General Consulting Services	3.0	3.0	0.0	0%	Jul 2015	Scheduled
	C	IS	Consumer Information, Safety and Security	0.0	8.0	8.0	NA	Fn 1 Aug 2015	In Progress
	C	SS	Consumer Information Compliance Review	15.0	7.0	-8.0	-53%	Fn 1 Jul 2015	In Progress
	C	SS	Process Review	3.8	3.8	0.0	1%	Apr 2016	Scheduled
	C	SS	Consumer Information , Student Right to Know	0.0	8.0	8.0	NA	Fn 1 Nov 2015	Scheduled
	C	SS	General Consulting Services	3.0	7.5	4.5	150%	Jul 2015	In Progress
	C	IA	Accessibility	5.0	1.0	-4.0	-80%	Jul 2015	In Progress
	C	IA	General Consulting Services	1.0	1.0	0.0	0%	Jul 2015	Scheduled
	C	IT	General Consulting Services	1.0	1.0	0.0	0%	Jul 2015	Scheduled
	C	PP	General Consulting Services	2.0	2.0	0.0	0%	Jul 2015	In Progress
	C	AX	General Consulting Services	1.0	1.0	0.0	0%	Jul 2015	Scheduled
	C	AD	General Consulting Services	3.0	5.0	2.0	67%	Jul 2015	In Progress
	C	AT	General Consulting Services	1.0	1.0	0.0	0%	Jul 2015	Scheduled
	C	FM	General Consulting Services	8.0	6.0	-2.0	-25%	Jul 2015	In Progress
	P	IS	IIA Quality Assurance Self-assessment	10.0	8.0	-2.0	-20%	Feb 2016	Scheduled
	P	IS	Website Development	15.0	10.0	-5.0	-33%	Aug 2015	Scheduled
	P	IS	Electronic Work Papers	2.7	2.7	0.0	-2%	May 2015	In Progress
4	A	SS	Return To Title IV	8.0	8.0	0.0	0%	Nov 2015	Scheduled
4	A	SS	Federal Work-Study	4.0	4.0	0.0	0%	Mar 2016	Scheduled
3.4	A	IA	Controls Review	5.0	5.0	0.0	0%	Mar 2016	Scheduled
3	A	FM	Random Cash Counts	6.0	4.0	-2.0	-33%	Nov 2015, Apr 2016	Scheduled
3	A	IT	Controls Review	4.0	4.0	0.0	0%	Jan 2016	Scheduled
2.9	A	IS	Controls Review	3.0	3.0	0.0	0%	Mar 2016	Scheduled
2.9	A	AD	Controls Review	1.0	1.0	0.0	0%	Jan 2016	Scheduled
2.5	A	AT	Athletic Travel	2.5	0.0	-2.5	-100%	Jun 2016	Scheduled
<b>Total Planned Audit Days:</b>				<b>184.0</b>	<b>173.0</b>	<b>-11.0</b>	<b>-6%</b>		
Estimate Available Days For Audits = 173 (1 staff)									

Audit Types:  
R - Required  
A - Risk-Based (Assessed)  
S - Special Request  
I - Investigation  
P - Project (Ongoing or Recurring)  
M - Management's Risk Assessment  
C - Consultation  
F - Follow-up Review  
O - Other

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

FN 1 Consumer Information Compliance Review was divided into three main focus areas.



**Dyersburg State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2016**  
**Revised October 2015**

Ranking	Type	Area	Audit	Current Year Budgets (Days)				Estimated Audit Start Date	Status
				Original	Revised	Change in Days	Change in Percentage		
Required by State Audit	R	FM	Year End Cash Counts & Bank Confirmations	4.0	3.0	-1.0	-25%	Jun 2016	Scheduled
Required by State Audit	R	SS	CCTA Funding Formula	18.7	18.7	0.0	0%	Feb 2016	Scheduled
	F	FM	Follow-up to State Audit	3.3	3.3	0.0	-1%	Nov 2015	Scheduled
	I	IS	Unscheduled Investigations	8.7	0.4	-8.3	-95%	FN 1	In Progress
	I	IS	Investigation 15-01	1.3	4.6	3.3	246%	Jul 2015	Completed
	I	IS	Investigation 15-02	1.3	2.0	0.7	50%	Sept 2015	In Progress
	I	IS	Investigation 1601	0.0	4.0	4.0	NA	Nov 2015	In Progress
	I	IS	Investigation 1602	0.0	2.0	2.0	NA	Aug 2015	Completed
	S	FM	Study Abroad	14.7	14.7	0.0	0%	Nov 2015	In Progress
	S	PP	Building Security/Key Control	14.7	14.7	0.0	0%	Oct 2015	In Progress
	S	SS	Federal Work Study Program and FA Fraud	13.3	13.3	0.0	0%	Jan 2016	Scheduled
	S	SS	Student Needs & Cash Concessions	8.0	6.0	-2.0	-25%	Mar 2016	Scheduled
	S	FM	Access and Diversity Funds	14.7	18.7	4.0	27%	Oct 2015	Completed
	S	FM	Faculty Sick Leave	10.7	10.7	0.0	0%	Dec 2015	Scheduled
	M	FM	Risk Assessment Financial Management	8.0	8.0	0.0	0%	Apr 2016	Scheduled
	M	IS	Risk Assessment Public Service	6.7	6.7	0.0	0%	Apr 2016	Scheduled
	M	SS	Risk Assessment Student Affairs	8.0	6.7	-1.3	-16%	Apr 2016	Scheduled
	P	IS	IIA Quality Assurance Self-Assessment	6.7	6.7	0.0	0%	Apr 2016	Scheduled
	C	IS	General Consultation	6.7	0.6	-6.1	-91%	Jul 2015	In Progress
	C	IS	PII Review	8.7	8.7	0.0	0%	Jan 2015	In Progress
	C	IS	LRC Reclassification	0.0	4.0	4.0	NA	Jul 2015	Completed
<b>Total Planned Audit Days:</b>				<b>158.0</b>	<b>157.5</b>	<b>-0.5</b>	<b>0%</b>		

Estimate Available Days For Audits = 156.7 (1 staff)

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	
O - Other	RS - Research	
	SS - Student Services	

FN 1 - The Unscheduled Investigations item is the pool of time allotted for various unknown investigations that may arise during the year. As investigations are performed, they are listed as a separate line item.

**Jackson State Community College  
Internal Audit Plan  
Fiscal Year Ended June 30, 2016  
Revised October 2015**

Ranking	Type	Area	Audit	Current Year Budget (Days)				Estimated Audit Start Date	Status
				Original	Revised	Change in Days	Change in Percentage		
Required by State Audit	R	SS	CCTA Funding Formula End of Term	20.0	20.0	0.0	0%	Feb 2016	Scheduled
Required by Statute	R	FM	VSCC President's Expense Audit	20.0	20.0	0.0	0%	Oct 2015	Completed
Required by State Audit	R	FM	Year-end Procedures	3.0	3.0	0.0	0%	Jun 2016	Scheduled
	F	FM	State Audit Follow up-09012015	12.0	12.0	0.0	0%	Sep 2015	Completed
	F	IS	Emergency Preparedness Follow up	5.0	5.0	0.0	0%	Apr 2016	Scheduled
	F	IT	Internal Audit Follow-up	5.0	5.0	0.0	0%	Apr 2016	Scheduled
	I	SS	INV1501	0.0	12.0	12.0	NA	Jul-15	Completed
	S	FM	Access and Diversity Funds	17.0	17.0	0.0	0%	Aug 2015	Completed
	S	IA	Study Abroad	17.0	17.0	0.0	0%	Oct 2015	Scheduled
	M	IS	TCAT Risk Assessment	5.0	5.0	0.0	0%	Feb 2016	Scheduled
	M	AX	Risk Assessment-Auxiliary	3.0	3.0	0.0	0%	May 2016	Scheduled
	M	SS	Risk Assessment - Student Services	4.0	4.0	0.0	0%	May 2016	Scheduled
	C	IS	General Consultation	25.0	25.0	0.0	0%	Jul 2015	Scheduled
	P	IS	IIA Quality Assurance Self-Assessment	5.0	5.0	0.0	0%	Apr 2016	Scheduled
<b>Total Planned Audit Days:</b>				<b>141.0</b>	<b>153.0</b>	<b>12.0</b>	<b>9%</b>		
Estimate Available Audit Days = 146 (1 staff)									
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						
O - Other			RS - Research						
			SS - Student Services						

**Motlow State Community College  
Internal Audit Plan  
Fiscal Year Ended June 30, 2016  
Revised October 2015**

**Current Year Budget (Days)**

Ranking	Type	Area	Audit	Current Year Budget (Days)				Estimated Audit Start Date	Status
				Original	Revised	Change in Days	Change in Percentage		
Required by State Audit	R	FM	State Audit Assistance Year End	2.0	2.0	0.0	0%	May 2016	Scheduled
Required by State Audit	R	SS	CCTA Funding Formula (Fall 2015 Data)	20.0	16.7	-3.3	-17%	Mar 2016	Scheduled
	F	IA	Workforce Development	4.0	2.0	-2.0	-50%	Oct 2015	In Progress
	F	FM	State Audit	4.0	4.0	0.0	0%	Nov 2015	Scheduled
	F	IT	Information Technology	5.3	5.3	0.0	-1%	Nov 2015	Scheduled
	F	IS	Financial Aid	10.0	6.7	-3.3	-33%	Nov 2015	Scheduled
	F	IS	Internal Audit Follow-ups	3.3	2.0	-1.3	-40%	Jul 2015	Scheduled
	I	IS	Unscheduled Investigations	6.7	0.0	-6.7	-100%	Fn 1 Sep 2015	In Progress
	I	IT	INV1601	0.0	27.7	27.7	NA	Fn 1 Aug 2015	In Progress
	I	AT	INV1602	0.0	5.3	5.3	NA	Fn 1 Sep 2015	In Progress
	C	AX	Auxiliary-FY 2016	1.5	1.1	-0.4	-27%	Sept 2015	Scheduled
	S	IA	Study Abroad	10.7	10.7	0.0	0%	Jul 2015	Scheduled
	S	FM	Access and Diversity Funds	10.0	10.0	0.0	0%	Jul 2015	In Progress
	M	IS	MRA TCAT McMinnville	3.3	3.3	0.0	-1%	Dec 2015	Scheduled
	M	IS	MRA TCAT Murfreesboro	3.3	3.3	0.0	-1%	Dec 2015	Scheduled
	M	IS	MRA TCAT Shelbyville	3.3	3.3	0.0	0%	Dec 2015	Scheduled
	M	IT	MRA Information Technology	4.7	4.7	0.0	1%	Nov 2015	Scheduled
	C	IA	MRA Instruction and Academic Support	4.7	4.7	0.0	1%	Nov 2015	Scheduled
	C	FM	Financial Management-FY 2016	1.5	1.1	-0.4	-27%	Jul 2015	In Progress
	C	AT	Athletics-FY 2016	1.5	1.1	-0.4	-27%	Sep 2015	Scheduled
	C	IS	Institutional Support-FY 2016	1.5	1.1	-0.4	-27%	Oct 2015	Scheduled
	C	IT	Information Technology-FY 2016	1.5	1.1	-0.4	-27%	Oct 2015	Scheduled
	C	AD	Advancement-FY 2016	1.5	1.1	-0.4	-27%	Oct 2015	Scheduled
	C	IA	Instruction and Academic Support-FY 2016	1.5	1.1	-0.4	-27%	Jul 2015	Scheduled
	C	PP	Physical Plant-FY 2016	1.5	1.1	-0.4	-27%	Oct 2015	Scheduled
	C	SS	Student Services-FY 2016	1.5	1.1	-0.4	-27%	Oct 2015	Scheduled
	P	IS	QAR Quality Assessment Review	5.3	5.3	0.0	-1%	Feb 2016	Scheduled
4.6	A	FM	Payroll Audit	19.5	19.3	-0.2	-1%	Jul 2015	Scheduled
4.3	A	IS	Human Resources	19.4	16.7	-2.7	-14%	Jul 2015	Scheduled
4.2	A	SS	Admissions and Registration	10.0	0.0	-10.0	-100%	Fn 2 Nov 2015	Removed
<b>Total Planned Audit Days:</b>				<b>163.0</b>	<b>162.9</b>	<b>-0.1</b>	<b>0%</b>		

Estimate Available Audit Days = 163 (1 staff)

**Audit Types:**

R - Required  
A - Risk-Based (Assessed)  
S - Special Request  
I - Investigation  
P - Project (Ongoing or Recurring)  
M - Management's Risk Assessment  
C - Consultation  
F - Follow-up Review  
O - Other

**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

FN 1: Unscheduled investigations were budgeted at 6.7 days. Two unplanned investigations started in the first quarter of FY 2016 and have exceeded the planned time for unscheduled investigations.

FN 2: Due to the time needed for the unplanned investigations in excess of budgeted hours, the Admissions and Registration audit has been removed from the plan. Should time become available during the fiscal year, the Admissions and Registration audit may be added back to the Audit Plan.

**Nashville State Community College  
Internal Audit Plan  
Fiscal Year Ended June 30, 2016  
Revised October 2015**

Ranking	Type	Area	Audit	Current Year Budget (Days)				Estimated Audit Start Date	Status
				Original	Revised	Change in Days	Change in Percentage		
Required by State Audit	R	FM	Year-End Work	5.0	4.8	-0.2	-4%	Dec 2015	Scheduled
Required by State Audit	R	SS	CCTA FF Comprehensive	20.0	20	0.0	0%	Jul 2015	Scheduled
	F	FM	State Audit Follow-up	6.0	6	0.0	0%	Aug 2015	Completed
	F	IS	IA Follow-Up	3.0	6	3.0	100%	Feb 2016	Scheduled
	F	IT	TBR IT	7.0	7	0.0	0%	Sep 2015	Scheduled
	I	IS	Unscheduled Investigations	13.0	11.9	-1.1	-8%	Jul 2015	Scheduled
	I	IS	INV1501	19.2	24	4.8	25%	Mar 2016	In Progress
	S	FM	Access and Diversity Funds	8.8	8.8	0.0	0%	Sep 2015	Scheduled
	S	IA	Study Abroad	10.0	10	0.0	0%	Feb 2016	Scheduled
	S	FM	Cash Counts	4.0	4	0.0	0%	Jul 2015	Completed
	M	IS	Management's Risk Assessment - TCAT Dickson	3.0	3	0.0	0%	Jul 2015	Completed
	M	IS	Management's Risk Assessment - TCAT Nashville	3.0	3	0.0	0%	Jul 2015	Completed
	M	IS	Management's Risk Assessment - NaSCC	12.0	12	0.0	0%	May 2016	Scheduled
	C	IS	General Consultation	6.0	1.2	-4.8	-80%	Nov 2015	Completed
	P	IS	QAR	7.7	6	-1.7	-22%	Nov 2015	Scheduled
	P	IS	Audit Software	6.0	6	0.0	0%	Nov 2015	Completed
3.6	A	FM	Copy Machine Collections	13.0	13	0.0	0%	Nov 2015	Scheduled
3.6	A	FM	Cash Collections	25.0	25	0.0	0%	Feb 2016	Scheduled
<b>Total Planned Audit Days:</b>				<b>171.7</b>	<b>171.7</b>	<b>0.0</b>	<b>0%</b>		

Estimate Available Audit Days = 42.5 (1 staff, July-September)

**Audit Types:**

R - Required  
A - Risk-Based (Assessed)  
S - Special Request  
I - Investigation  
P - Project (Ongoing or Recurring)  
M - Management's Risk Assessment  
C - Consultation  
F - Follow-up Review  
O - Other

**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

Note: The Internal Audit Director was vacant starting October 1, 2105 and therefore no revised plan was submitted. With the exception of the reduced days available, this plan reflects the information from the original plan submitted in August 2015. Once the position is filled a revised audit plan will be submitted.

**Northeast State Community College**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2016**  
**Revised October 2015**

Ranking	Type	Area	Audit	Current Year Budget (Days)		Change in Days	Change in Percentage	Estimated Audit Start Date	Status
				Original	Revised				
Required by State Audit	R	SS	CCTA Funding Formula	20.0	20.0	0.0	0%	Jan 2016	Scheduled
Required by State Audit	R	FM	State Audit Assistance-Yr End	6.0	6.0	0.0	0%	May 2016	Scheduled
Required by Statute	R	FM	WSCC - President's Expenses Audit	20.0	20.0	0.0	0%	Jul 2015	Completed
	F	IS	Other Internal Audit Follow-Up	5.0	5.0	0.0	0%	Jul 2015	In Progress
	S	IS	Special Requests and Projects	7.0	7.0	0.0	0%	Jul 2015	In Progress
	S	FM	Travel Process Review	27.0	27.0	0.0	0%	Jul 2015	In Progress
	S	FM	Access and Diversity Funds	20.0	20.0	0.0	0%	Jul 2015	In Progress
	S	IA	Study Abroad	7.0	7.0	0.0	0%	Sep 2015	Scheduled
	M	FM	TCAT RISK Assessment	3.0	3.0	0.0	0%	Jan 2016	Scheduled
	M	FM	Risk Assessments-NeSCC	7.0	7.0	0.0	0%	Oct 2015	Scheduled
	C	IS	General Consultation	7.0	7.0	0.0	0%	Jul 2015	In Progress
	P	IS	Electronic Workpapers Software	7.0	7.0	0.0	0%	Jul 2015	In Progress
	P	IS	IIA Quality Assurance Self Study	5.0	5.0	0.0	0%	Feb 2016	Scheduled
4.1	A	IS	Human Resources	6.8	6.8	0.0	0%	Jun 2016	Scheduled
<b>Total Planned Audit Days:</b>				<b>147.8</b>	<b>147.8</b>	<b>0.0</b>	<b>0%</b>		

Estimate Available Audit Days = 146 (1 staff)

Audit Types:

- R - Required
- A - Risk-Based (Assessed)
- S - Special Request
- I - Investigation
- P - Project (Ongoing or Recurring)
- M - Management's Risk Assessment
- C - Consultation
- F - Follow-up Review
- O - Other

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

**Pelissippi State Community College  
Internal Audit Plan  
Fiscal Year Ended June 30, 2016  
Revised October 2015**

Ranking	Type	Area	Audit	Current Year Budgets (Days)				Estimated Audit Start Date	Status	
				Original	Revised	Change in Days	Change in Percentage			
Required by State Audit	R	SS	CCTA Funding Formula	30.0	30.0	0.0	0%		Scheduled	
	F	FM	Internal Audit Follow Ups	5.0	5.0	0.0	0%		Jul 2015	In Progress
	S	FM	NACHA	10.0	10.0	0.0	0%		Oct 2015	In Progress
	S	IA	Faculty Credentials	14.0	14.0	0.0	0%		Nov 2015	Scheduled
	S	IA	Internation Education Review (TNCIS)	8.0	8.0	0.0	0%		Nov 2015	Scheduled
	S	IS	Access and Diversity	8.0	25.0	17.0	213%	FN1	Jul 2015	Completed
	M	IS	TCAT Knoxville Risk Assessment	2.0	2.0	0.0	0%		Jan 2016	Scheduled
	M	IS	PSCC - Risk Assessment Institutional Support	2.0	2.0	0.0	0%		Jan 2016	Scheduled
	M	IS	PSCC - Enterprise Wide Risk Assessment	2.0	2.0	0.0	0%		May 2016	Scheduled
	M	IS	PSCC - Risk Assessment BCS	2.0	2.0	0.0	0%		Dec 2015	Scheduled
	M	IT	PSCC - Risk Assessment Information Technology	3.0	3.0	0.0	0%		Apr 2016	Scheduled
	M	SS	PSCC - Risk Assessment Financial Aid	2.0	2.0	0.0	0%		Oct 2015	Scheduled
	C	IT	PSCC - IT Security Consulting, Etc.	2.0	2.0	0.0	0%		Jul 2015	In Progress
	C	IS	Consulting/Special Request	12.0	12.0	0.0	0%		Jul 2015	In Progress
	C	IA	Review of Compliance Assist	8.0	8.0	0.0	0%		Nov 2015	Scheduled
	P	IS	Quality Assurance Review	8.0	8.0	0.0	0%		Jan 2016	Scheduled
	P	FM	Review of RFP's & other purchasing issues	5.0	5.0	0.0	0%		Jul 2015	In Progress
	P	FM	MKInsight Software	8.0	8.0	0.0	0%		Jul 2015	In Progress
	P	IS	Review of French Exchange Program	6.0	6.0	0.0	0%		Apr 2016	Scheduled
	P	IS	North Carolina QAR Project	0.0	6.0	6.0	NA		Apr 2016	Scheduled
5	A	AD	Foundation	12.0	15.0	3.0	25%		Jul 2015	Completed
3.5	A	FM	Accounts Receivable	16.0	0.0	-16.0	-100%	FN2	Mar 2016	Removed

**Total Planned Audit Days: 165.0 175.0 10.0 6%**

Estimate Available Audit Days = 161 (1 staff)

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	
O - Other	RS - Research	
	SS - Student Services	

FN1 - When this audit was initially planned the budget time was 8 days based upon an estimate of how long the central office thought it would take to complete the audit. The revised budget was determined based upon time spent on the audit already as well as the fact that several issues were noted during the course of the audit.  
 FN2 - Because of other project and the time spend on the access and diversity audit this audit was removed from the audit plan.

Southwest Tennessee Community College  
Internal Audit Plan  
Fiscal Year Ended June 30, 2016  
Revised October 2015

Ranking	Type	Area	Audit	Current Year Budget (Days)				Estimated Audit	
				Original	Revised	Change in Days	Change in Percentage	Start Date	Status
Required by State Audit	R	SS	CCTA	20.0	20.0	0.0	0%	Jan 2016	Scheduled
	F	FM	State Audit Follow Up	10.0	10.0	0.0	0%	Sep 2015	In Progress
	F	FM	Federal Audit Follow up	7.0	7.0	0.0	0%	Jan 2016	In Progress
	F	IS	Internal Audit Follow Up	7.0	7.0	0.0	0%	Jul 2015	In Progress
	I	IS	Unscheduled Investigations	13.0	13.0	0.0	0%	Jul 2015	In Progress
	S	FM	Cash Count	4.0	4.0	0.0	0%	Jul 2015	In Progress
	S	FM	Access and Diversity Funds	14.0	20.0	6.0	43%	Jul 2015	In Progress
	S	FM	Federal Perkins Loan	6.0	6.0	0.0	0%	Jul 2015	In Progress
	S	IA	Study Abroad	20.0	20.0	0.0	0%	Jul 2015	In Progress
	M	IS	Risk Management-Institutional Support	7.0	4.0	-3.0	-43%	Oct 2015	In Progress
	M	IS	Risk Management TCAT	2.0	2.0	0.0	0%	Jun 2016	Scheduled
	M	IT	Risk Management-Technology/Services	7.0	7.0	0.0	0%	May 2016	Scheduled
	M	PP	Risk Management-Physical Plant	7.0	4.0	-3.0	-43%	Jul 2015	Completed
	C	IS	General Consultation	13.0	13.0	0.0	0%	Jul 2015	In Progress
	P	IS	Audit Software	10.0	10.0	0.0	0%	Jul 2015	In Progress
	P	IS	IIA Quality Assurance Self-Assessment	10.0	10.0	0.0	0%	Feb 2016	Scheduled
<b>Total Planned Audit Days:</b>				<b>157.0</b>	<b>157.0</b>	<b>0.0</b>	<b>0%</b>		

Estimate Available Audit Days = 156 (1 staff)

Audit Types:

R - Required  
A - Risk-Based (Assessed)  
S - Special Request  
I - Investigation  
P - Project (Ongoing or Recurring)  
M - Management's Risk Assessment  
C - Consultation  
F - Follow-up Review  
O - Other

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

**Volunteer State Community College  
Internal Audit Plan  
Fiscal Year Ended June 30, 2016  
Revised October 2015**

Ranking	Type	Area	Audit	Current Year Budget (Days)				Audits	Status
				Original	Revised	Change in Days	Change in Percentage		
Required by State Audit	R	SS	CCTA Funding Formula	20.0	20.0	0.0	0%	Jan 2016	Scheduled
	F	FM	State Audit Follow-Up	5.0	5.0	0.0	0%	Nov 2015	Scheduled
	F	IS	Follow-Up Activities	5.0	5.0	0.0	0%	Jul 2015	Scheduled
	I	IS	Unscheduled Investigations	5.0	5.0	0.0	0%	Jul 2015	Scheduled
	S	AT	Athletic Work Study Program	20.0	20.0	0.0	0%	Jan 2016	In Progress
	S	FM	Access and Diversity Funds	20.0	40.0	20.0	100%	Jul 2015	In Progress
	S	FM	State Audit Year-End Procedures	2.0	2.0	0.0	0%	Jun 2016	Scheduled
	S	SS	Student Campus Activities	20.0	20.0	0.0	0%	Mar 2016	Scheduled
	S	IA	Study Abroad	20.0	20.0	0.0	0%	Nov 2015	Scheduled
	M	IS	Management Risk Assessment	10.0	10.0	0.0	0%	May 2016	Scheduled
	M	IS	TCAT Hartsville Management Risk Assessment	1.0	1.0	0.0	0%	Feb 2016	Scheduled
	M	IS	TCAT Livingston Management Risk Assessment	1.0	1.0	0.0	0%	Feb 2016	Scheduled
	C	IS	General Consultation	15.0	15.0	0.0	0%	Jul 2015	In Progress
	P	IS	QAIP Self Assessment	10.0	10.0	0.0	0%	Feb 2016	Scheduled
	P	IS	MKI Implementation	10.0	10.0	0.0	0%	Jul 2015	In Progress
<b>Total Planned Audit Days:</b>				<b>164.0</b>	<b>184.0</b>	<b>20.0</b>	<b>12%</b>		

Estimate Available Audit Days = 151 (1 staff)

**Audit Types:**

R - Required  
A - Risk-Based (Assessed)  
S - Special Request  
I - Investigation  
P - Project (Ongoing or Recurring)  
M - Management's Risk Assessment  
C - Consultation  
F - Follow-up Review  
O - Other

**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

FN 1: Access and Diversity Funds audit testwork took longer than anticipated. The Faculty and Staff Recruitment and Retention fund contains travel expenditures for several employees, and all travel payments were tested rather than sampled. Additionally, the criteria testwork for the Access and Diversity scholarship recipients was more detailed than expected.



Walters State Community College  
Internal Audit Plan  
Fiscal Year Ended June 30, 2016  
Revised October 2015

Ranking	Type	Area	Audit	Current Year Budget (Days)				Estimated Audit Start Date	Status
				Original	Revised	Change in Days	Change in Percentage		
Required by State Audit	R	SS	CCTA Funding Formula - Institutional Data	20.0	20	0.0	0.0%	Nov 2015	Scheduled
Required by Statute	R	FM	NeSCC President's Expenses	15.0	15	0.0	0.0%	Oct 2015	Completed
Required by Standards	R	IS	Quality Assessment Review	5.0	5	0.0	0.0%	Apr 2016	Scheduled
	I	IS	Unscheduled Investigations	5.0	5	0.0	0.0%	Jul 2015	Scheduled
	S	FM	NACHA Compliance Review	10.0	10	0.0	0.0%	Oct 2015	In Progress
	S	SS	Access and Diversity Funds Grant Audit	3.0	3	0.0	0.0%	Aug 2015	Completed
	S	SS	Study Abroad Program Audit	2.0	2	0.0	0.0%	Oct 2015	Scheduled
	S	FM	WSCC President's Expenses Audit	2.0	2	0.0	0.0%	Oct 2015	Completed
	C	IS	Institutional Support Consulting	11.0	11	0.0	0.0%	Jul 2015	In Progress
	M	AX	WSCC Auxiliary Risk Assessment	2.0	2	0.0	0.0%	May 2016	Scheduled
	M	IA	Community Education Risk Assessment	2.0	2	0.0	0.0%	May 2016	Scheduled
	M	IS	TCAT Morristown Risk Assessment	1.0	1	0.0	0.0%	Feb 2016	Scheduled
	M	IS	WSCC Communications and Marketing Risk Assessment	2.0	2	0.0	0.0%	May 2016	Scheduled
	M	IS	WSCC Risk Assessment	1.0	1	0.0	0.0%	May 2016	Scheduled
	M	PP	Facilities Management Risk Assessment	2.0	2	0.0	0.0%	May 2016	Scheduled
	P	IS	MKinsight Audit Software	20.0	20	0.0	0.0%	Jul 2015	In Progress
5.0	A	FM	PCI-DSS	8.0	8	0.0	0.0%	Sep 2015	Scheduled
5.0	A	FM	Contracts Audit	15.0	15	0.0	0.0%	Jan 2016	Scheduled
5.0	A	IT	Cloud Computing Audit	20.0	20	0.0	0.0%	Nov 2015	Scheduled
5.0	A	IT	IT Governance	4.0	4	0.0	0.0%	Aug 2015	In Progress
5.0	A	FM	Accounts Receivable	15.0	15	0.0	0.0%	Jan 2016	Scheduled
<b>Total Planned Audit Days:</b>				<b>165.0</b>	<b>165.0</b>	<b>0.0</b>	<b>0.0%</b>		

Estimate Available Audit Days = 165 (1 staff)

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	
O - Other	RS - Research	
	SS - Student Services	

Tennessee Board of Regents - System Office  
Internal Audit Plan  
Fiscal Year Ended June 30, 2016  
Revised October 2015

Ranking	Type	Area	Audit	Current Year Budget (Days)				Audits	Status	
				Original	Revised	Change in Days	Change in Percentage			
Required by State Audit	R	SS	NaSCC CCTA Funding Formula	0.0	20.0	20.0	NA	FN 1	Feb 2016	Scheduled
Required by State Audit	R	SS	CCTA Funding Formula - Prep	15.0	5.0	-10.0	-67%	FN 2	Oct 2015	Scheduled
	R	IS	Periodic Internal Peer Reviews (QAR)	25.0	10.0	-15.0	-60%	FN 2	Jan 2016	Scheduled
	F	FM	Follow up Travel Claims	5.0	5.0	0.0	0%		Dec 2015	Scheduled
	F	IS	TFLI Follow-up	15.0	5.0	-10.0	-67%	FN 3	Nov 2015	Scheduled
	S	FM	TNCIS	25.0	25.0	0.0	0%		Nov 2015	Scheduled
	M	IS	Management's Risk Assessment	1.0	1.0	0.0	0%		May 2016	Scheduled
	C	FM	General Consultation	20.0	20.0	0.0	0%		Jul 2015	In Progress
	P	IS	Electronic Working Papers	25.0	35.0	10.0	40%	FN 4	Jul 2015	In Progress
3.5	A	PP	Capital Projects	15.0	20.0	5.0	33%	FN 5	Jun 2015	In Progress
<b>Total Planned Audit Days:</b>				<b>146.0</b>	<b>146.0</b>	<b>0.0</b>	<b>0%</b>			

Estimate Available Audit Days = 148 (1 staff)

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	
O - Other	RS - Research	
	SS - Student Services	

Fn 1 - Audit added due to current vacancy at Nashville State. If vacancy is filled, the audit will be removed from this plan.

Fn 2 - CoSCC internal auditor will be helping on this project, therefore hours for the SWIA were reduced.

Fn 3 - Budget reduced because there is less work anticipated with the audit than originally thought.

Fn 4 - Based on trend of time charged to this project, it appears more than the 25 will be needed.

Fn 5 - Budget increased because of complexity testwork.

**Tennessee Board of Regents - Information Systems**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2016**  
**Revised October 2016**

**Current Year Budget (Days)**

Ranking	Type	Area	Audit	Original	Revised	Change in Days	Change in Percentage	Estimated Audit Start Date	Status
Required by Standards	R	IS	QA Self Assessment	5.0	5.0	0.0	0%	Feb 2016	Scheduled
	F	IT	Follow-up on all SWIA IT Audits	12.0	12.0	0.0	0%	Jul 2015	In Progress
	C	IT	General IT Consultation	12.0	12.0	0.0	0%	Jul 2015	In Progress
	C	IT	Banner ODS Data Warehouse Project	7.5	7.5	0.0	0%	Jul 2015	In Progress
5	A	IT	ETSU IT GCR - 032016	15.0	15.0	0.0	0%	Mar 2016	Scheduled
5	A	IT	UOM IT GCR - 052016	15.0	15.0	0.0	0%	May 2016	Scheduled
5	A	IT	ChSCC IT GCR - 092015	15.0	15.0	0.0	0%	Sep 2015	In Progress
5	A	IT	MSCC IT GCR - 10/2015	15.0	15.0	0.0	0%	Nov 2015	Scheduled
5	A	IT	NaSCC IT GCR - 012016	15.0	15.0	0.0	0%	Feb 2016	Scheduled
5	A	IT	NeSCC IT GCR - 042016	15.0	15.0	0.0	0%	Apr 2016	Scheduled
5	A	IT	VSCC ITGCR - 112015	15.0	15.0	0.0	0%	Jan 2016	Scheduled
5	A	IT	WSCC ITGCR - 072015	15.0	15.0	0.0	0%	Jul 2015	In Progress
5	A	IT	RODP IT General Controls Review	12.0	12.0	0.0	0%	Jul 2015	In Progress
5	A	IT	OIR Data Center Contract - 022016	12.0	12.0	0.0	0%	Dec 2015	Scheduled
5	A	IT	TCAT IT Questionnaire	10.0	10.0	0.0	0%	Sep 2015	Scheduled
				190.5	190.5				
Provision to complete prior period audits									
5	A	IT	MTSU IT GCR	2.0	2.0	0.0	0%		Completed
5	A	IT	TTU IT GCR	3.0	3.0	0.0	0%		Completed
5	A	IT	DSCC IT GCR	3.0	3.0	0.0	0%		Completed
5	A	IT	TBR - Information Security	3.0	3.0	0.0	0%		Completed
<b>Total Planned Audit Days:</b>				<b>201.5</b>	<b>201.5</b>	<b>0.0</b>	<b>0%</b>		

Estimate Available Audit Days = 202 (1 staff)

Audit Types:  
R - Required  
A - Risk-Based (Assessed)  
S - Special Request  
I - Investigation  
P - Project (Ongoing or Recurring)  
M - Management's Risk Assessment  
C - Consultation  
F - Follow-up Review  
O - Other

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

**Tennessee Board of Regents - TCATs**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2016**  
**Revised October 2015**

Ranking	Type	Area	Audit	Current Year Budget (Days)				Estimated Audit Start Date	Status
				Original	Revised	Change in Days	Change in Percentage		
	A	FM	Covington-IAR-Focused Review - 15	3.3	3.3	0.0	-1%	Jun 2015	In-Progress
	A	FM	Knoxville-IAR-Focused Review - 15	2.5	3	0.5	20%	May 2015	Completed
	A	FM	Morristown-IAR-Focused Review - 15	2.5	7	4.5	180%	Jun 2015	In-Progress
	A	FM	Oneida-IAR-Focused Review - 15	2.5	3	0.5	20%	May 2015	Completed
	A	FM	Athens-IAR-Focused Review-16	5.0	5	0.0	0%	May 2016	Scheduled
	A	FM	Chattanooga-IAR-Focused Review-16	10.0	7	-3.0	-30%	Nov 2015	Scheduled
	A	FM	Covington-IAR-Focused Review-16	5.0	7	2.0	40%	Jun 2016	Scheduled
	A	FM	Crossville-IAR-Focused Review-16	7.0	7	0.0	0%	Oct 2015	Scheduled
	A	FM	Crump-IAR-Focused Review-16	10.0	7	-3.0	-30%	Nov 2015	Scheduled
	A	FM	Elizabethton-IAR-Focused Review-16	10.0	7	-3.0	-30%	Dec 2015	Scheduled
	A	FM	Dickson-IAR-Focused Review-16	5.0	6	1.0	20%	Mar 2016	Scheduled
	A	FM	Hartsville-IAR-Focused Review-16	6.0	6	0.0	0%	Feb 2016	Scheduled
	A	FM	Hohenwald-IAR-Focused Review-16	10.0	7	-3.0	-30%	Aug 2015	Scheduled
	A	FM	Jacksboro-IAR-Focused Review-16	5.0	5	0.0	0%	Sep 2015	Scheduled
	A	FM	Knoxville-IAR-Focused Review-16	5.0	5	0.0	0%	May 2016	Scheduled
	A	FM	Livingston-IAR-Focused Review-16	7.0	6	-1.0	-14%	Jan 2016	Scheduled
	A	FM	McKenzie-IAR-Focused Review-16	10.0	7	-3.0	-30%	Aug 2015	Scheduled
	A	FM	McMinnville-IAR-Focused Review-16	5.0	7	2.0	40%	Feb 2016	Scheduled
	A	FM	Memphis-IAR-Focused Review-16	6.0	7	1.0	17%	Apr 2016	Scheduled
	A	FM	Murfreesboro-IAR-Focused Review-16	5.0	5	0.0	0%	Mar 2016	Scheduled
	A	FM	Nashville-IAR-Focused Review-16	5.0	5	0.0	0%	May 2016	Scheduled
	A	FM	Newbern-IAR-Focused Review-16	5.0	6	1.0	20%	Feb 2016	Scheduled
	A	FM	Oneida-IAR-Focused Review-16	5.0	5	0.0	0%	May 2016	Scheduled
	A	FM	Paris-IAR-Focused Review-16	10.0	7	-3.0	-30%	Sep 2015	Scheduled
	A	FM	Pulaski-IAR-Focused Review-16	5.0	7	2.0	40%	Mar 2016	Scheduled
	A	FM	Ripley-IAR-Focused Review-16	5.0	7	2.0	40%	Apr 2016	Scheduled
	A	FM	Shelbyville-IAR-Focused-16	7.0	7	0.0	0%	Nov 2015	Scheduled
	A	FM	Whiteville-IAR-Focused Review-16	5.0	7	2.0	40%	Jan 2016	Scheduled
	A	FM	Jackson-IAR-Focused Review-16	5.0	6	1.0	20%	May 2016	Scheduled
	A	FM	Morristown-IAR-Focused Review-16	5.0	7	2.0	40%	Jan-16	Scheduled
<b>Total Planned Audit Days:</b>				<b>178.8</b>	<b>181.3</b>	<b>2.5</b>	<b>1%</b>		

Estimate Days Available For Audit = 182 (1 staff)

**Audit Types:**

- R - Required
- A - Risk-Based (Assessed)
- S - Special Request
- I - Investigation
- P - Project (Ongoing or Recurring)
- M - Management's Risk Assessment
- C - Consultation
- F - Follow-up Review
- O - Other

**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

**Tennessee Board of Regent - Investigations**  
**Internal Audit Plan**  
**Fiscal Year Ended June 30, 2016**  
**Revised October 2015**

Current Year Budget (Days)

Ranking	Type	Area	Audit	Original		Change in		Estimated Audit Start Date	Status
				Original	Revised	Days	Percentage		
	C	IS	Consultation with Campus Auditors	24.0	24.0	0.0	0%	Jul 2015	In Progress
	I	IS	Investigation Management	24.0	24.0	0.0	0%	Jul 2015	In Progress
	I	FM	TBR 10-08	5.0	5.0	0.0	0%	Jul 2015	In Progress
	I	FM	TBR 12-04	5.0	5.0	0.0	0%	Jul 2015	In Progress
	I	FM	TBR 13-02	5.0	5.0	0.0	0%	Jul 2015	In Progress
	I	FM	TBR 14-03	2.0	1.0	-1.0	-50%	Jul 2015	Completed
	I	IA	TBR 14-04	5.0	5.0	0.0	0%	Jul 2015	In Progress
	I	FM	TBR 14-15	0.0	5.0	5.0	NA	Jul 2015	Removed
	I	IS	TBR 14-20	1.0	0.0	-1.0	-100%	Jul 2015	Completed
	I	FM	TBR 15-01	8.0	8.0	0.0	0%	Jul 2015	In Progress
	I	FM	TBR 15-03	5.0	5.0	0.0	0%	Jul 2015	In Progress
	I	FM	TBR 15-04	10.0	10.0	0.0	0%	Jul 2015	In Progress
	I	FM	TBR 15-05	0.0	5.0	5.0	NA	Jul 2015	In Progress
	I	IS	TBR 15-07	0.0	5.0	5.0	NA	Jul 2015	In Progress
	I	IS	TBR 15-10	0.0	5.0	5.0	NA	Nov 2015	Scheduled
	I	IS	TBR 16-01	8.0	5.0	-3.0	-38%	Jul 2015	In Progress
	I	IS	TBR 16-02	10.0	5.0	-5.0	-50%	Oct 2015	In Progress
	I	PP	TBR 16-03	0.0	5.0	5.0	NA	Dec 2015	Scheduled
	I	AT	TBR 16-05	0.0	5.0	5.0	NA	Dec 2015	Scheduled
	I	IA	TBR 16-08	0.0	5.0	5.0	NA	Oct 2015	In Progress
	I	FM	TBR-160201	0.0	5.0	5.0	NA	Oct 2015	In Progress
	I	FM	Unscheduled Investigations	70.0	42.0	-28.0	-40%	Fn 1 Jul 2015	In Progress
<b>Total Planned Audit Days:</b>				<b>182.0</b>	<b>184.0</b>	<b>2.0</b>	<b>1%</b>		

Estimate Available Audit Days = 184 (1 staff)

**Audit**

**Types:**

R - Required  
A - Risk-Based (Assessed)  
S - Special Request  
I - Investigation  
P - Project (Ongoing or Recurring)  
M - Management's Risk Assessment  
C - Consultation  
F - Follow-up Review  
O - Other

**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

FN 1 - The budgeted time for unscheduled investigations is reduced as actual cases are opened.

**Tennessee Board of Regents  
Committee on Audit**

<b>DATE:</b>	November 18, 2015
<b>AGENDA ITEM:</b>	<b>Review of Audit Committee Charter</b>
<b>PRESENTER:</b>	Tammy Birchett
<b>ACTION REQUIRED:</b>	Voice Vote
<b>STAFF'S RECOMMENDATION:</b>	Approval

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**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 25, 2014, and subsequently approved by the Comptroller of the Treasury.

The Internal Audit staff reviewed the charter and have no recommendations for changes at this time. The Committee will discuss the charter and consider whether any changes are needed.

## **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 Audit 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 activities.
- Internal Audit administration.
- Internal controls and compliance with laws, regulations and other requirements.
- Risk and control assessments.
- 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 Board employs a person qualified by training and experience to serve as the Chief Audit Executive for the system, who reports directly to the Audit Committee and the Board of Regents. The Chief Audit Executive 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 Activities

- Ensure that the Chief Audit Executive 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 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 Chief Audit Executive. Receive and review any other work prepared by the Chief Audit Executive for the system.
- 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 Chief Audit Executive'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 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 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 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 Chief Audit Executive; review and approve the compensation and termination of 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 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 Audit 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.

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**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; Committee on Audit Meeting, November 25, 2014.**

**Tennessee Board of Regents  
Committee on Audit**

<b>DATE:</b>	November 18, 2015
<b>AGENDA ITEM:</b>	<b>Review of Audit Committee Responsibilities</b>
<b>PRESENTER:</b>	Tammy Birchett
<b>ACTION REQUIRED:</b>	Informational Report
<b>STAFF'S RECOMMENDATION:</b>	Accept Report

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**BACKGROUND INFORMATION:**

The Tennessee Board of Regents bylaws provides that the Audit Committee shall provide appropriate oversight and accountability on fiscal matters within the Tennessee Board of Regents and shall employ a person qualified by training and experience to serve as an internal auditor and to report directly to the Audit Committee and the Board. The bylaws require that the internal auditor perform the duties required by the Higher Education Accountability Act of 2004 (T.C.A. § 49-14-101 et seq.) including reports to the Committee and development of a process to report and investigate illegal, improper, fraudulent or wasteful activity. The bylaws provide that 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 attached summary of Audit Committee responsibilities incorporates requirements noted in the Higher Education Accountability Act referenced in the bylaws, as well as the Board's Audit Committee Charter, Policy 4:01:05:00 on Internal Audit and guidance previously provided by the Comptroller of the Treasury.

The Committee will discuss these responsibilities.

**Tennessee Board of Regents – Summary of Audit Committee Responsibilities**

<b>Responsibilities for Governance and Oversight</b>	<b>Performed</b>	<b>Required By</b>
Meet as necessary, but at least annually.	Quarterly	C
Review and assess the adequacy of the Audit Committee’s charter annually. When revised, obtain Board approval and submit to the Comptroller of the Treasury for approval.	Annually	C
<b>Responsibilities for Internal Audit Activities</b>		
Review and approve the charter for the System-wide Internal Audit (SWIA) function and the campus internal audit offices.	Annually	C
Review and approve the annual audit plans of the campuses and System-wide Internal Audit.	Annually	C/P
Review changes to the audit plans, including management requests for unplanned assignments.	Quarterly	C
The internal auditor shall file a report on the audit work with the audit committee at least annually.	Quarterly	A
Review significant results of internal audits performed.	Quarterly	C
Facilitate any audits or investigations, including advising auditors of information received pertinent to such matters.	As Needed	A
Review any other work prepared by the Director of System-wide Internal Auditing.	As Needed	C
<b>Responsibilities for External Audit Activities</b>		
Review results of the Comptroller’s audits of financial statements and other matters.	Quarterly	C
Meet with the State auditors on any matters that the Audit Committee or auditors deem appropriate.	As Needed	C
<b>Responsibilities for Management’s Control Activities</b>		
Review and evaluate management’s assessment of internal controls (risk assessment process) of the Board and its institutions.	As Needed	A/C/G
Formally reiterate, on a regular basis to the governing board or management and staff their responsibility for preventing, detecting, and reporting fraud, waste, and abuse.	Annually	A
Promptly notify the Comptroller of the Treasury of any indications of fraud.	As Needed	A
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.	As Needed	C
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.	As Needed	C
Review the Board’s policy regarding conflict of interest to ensure that “conflict of interest” is clearly defined, guidelines are comprehensive and potential conflicts are adequately resolved and documented.	As Needed	C
<b>Responsibilities for Internal Audit Personnel and Audit Resources</b>		
Employ a qualified person to serve as an internal auditor who shall report directly to the audit committee and respective board and shall be removable only for cause by a majority vote of the respective board.	As Needed	A/C/P
Review the SWIA Chief Audit Executive’s (CAE) administrative reporting relationship to assure that independence is fostered and that adequate resources in terms of staff and budget are provided to enable the department to effectively perform its responsibilities.	Annually	C
Review and approve the appointment, compensation, reassignment or dismissal of the SWIA CAE.	As Needed	A/C/P
Review and approve the compensation or termination of system office internal auditors.	As Needed	C/P
Review the compensation of campus internal auditors. Review and approve the termination of campus internal auditors.	As Needed	A/C/P

**Legend:**

**A** Tennessee Higher Education Accountability Act  
**C** TBR Audit Committee Charter

**P** TBR Internal Audit Policy 4-01-05-00  
**G** Comptroller’s Guidance on Management’s Risk Assessment

**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 18, 2015

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

**PRESENTER:** Tammy Birchett

**ACTION REQUIRED:** Informational Report

**STAFF'S RECOMMENDATION:** Accept Report

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**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, 2015 for Fiscal Year 2016. 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.

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

**Tennessee Board of Regents**  
**Internal Auditor Salaries - Summary Data as of October 1, 2015**  
**For the Fiscal Year Ended June 30, 2016**

<b>Positions</b>	<b>Number of Positions</b>	<b>Average Annual Salary</b>	<b>Annual Salary Range</b>
University Directors*	6	\$ 87,098	\$76,936 - \$103,837
University Assistant Directors	4	\$ 58,370	\$53,244 - \$63,738
University Auditors	7.85	\$ 49,942	\$39,661 - \$63,594
<b>Total University</b>	<u>17.85</u>		
Community College Directors*	13	\$ 63,677	\$46,046 - \$74,647
Community College Auditors	0.5	\$ 49,608	N/A
<b>Total Community College</b>	<u>13.5</u>		
System-wide CAE	1	\$ 114,233	N/A
System-wide Assistant Director	1	\$ 84,686	N/A
System Office Auditors	3	\$ 73,343	\$70,214 - \$74,907
<b>Total System-wide Office</b>	<u>5</u>		
<b>Total Filled Positions</b>	36.35	\$ 66,566	\$39,661 - \$114,233
<b>Vacant Positions *</b>	<u>-</u>		
<b>All Positions</b>	<u><u>36.35</u></u>		

**Notes:**

\* Vacancies have occurred since October 1, 2015, in the Audit Director positions at:  
Austin Peay State University  
Nashville State Community College

**Tennessee Board of Regents**  
**Internal Auditor Salaries and Credentials as of October 1, 2015**  
**For the Fiscal Year Ended June 30, 2016**

Institution	Title	Name	Salary	Professional Certifications	Years of Professional Experience	Years of TBR Experience
APSU	Director of Internal Audit	J. Struckmeyer (1)	\$ 81,900	CPA	21	14.5
APSU	Internal Auditor	B. Chancellor	\$ 49,126	None	21	16.5
ETSU	Director of Internal Audit	R. Lewis	\$ 83,080	CPA	20	17
ETSU	Assistant Director	M. Stirling	\$ 53,244	CPA	9	4
ETSU	Internal Auditor	A. Finney	\$ 43,538	CPA (Inactive)	22	13
ETSU	Information Systems Auditor	R. Scheuch (85%)	\$ 42,367	CISSP	23	8
MTSU	Director of Audit and Consulting Services	B. Burkhart	\$ 82,227	CPA	33	29
MTSU	Assistant Director	D. Snodgrass	\$ 58,963	CPA	32	28
MTSU	Internal Auditor 1	C. Ray	\$ 42,325	None	15	7
MTSU	Internal Auditor 1	O. Snyder	\$ 39,661	CPA	10	7
TSU	Director of Internal Audit	M. Batson	\$ 79,473	CPA	28	20
TSU	Assistant Director	R. Trobaugh	\$ 63,738	CFE, CGFM	47	38
TTU	Director of Internal Audit	D. Metts	\$ 92,069	CPA	36	32
TTU	Assistant Director	G. Ligon	\$ 57,533	None	31.5	31.5
UOM	Campus Chief Audit Executive	B. Morgan	\$ 103,837	CPA, CIA, CFE	32	4.5
UOM	Senior Internal Auditor	V. Deaton	\$ 63,240	CISA, CFE	17	2
UOM	Senior IT & Network Security Auditor	J. Pierce	\$ 63,594	CISA, CRISC	6	4.5
UOM	Financial and Compliance Auditor	P. Gogonelis	\$ 48,195	CIA, CFE, CGAP, CRMA	6	2
ChSCC	Director of Internal Audit	K. Clingan	\$ 67,295	CIA, CFSA, CIDA	23	2.8
ChSCC	Specialist - Internal Audit	I. McCart (50%)	\$ 24,804	CFE	7	<1
CISCC	Director of Internal Audit	A. Bishop	\$ 46,046	CPA, CGFM	26.5	20.5
CoSCC	Director of Internal Audit	E. Smith (1)	\$ 69,360	CPA	21	<1
DSCC	Director of Internal Audit	S. Pruet (1)	\$ 59,346	CPA, CIA	30	<1
JSCC	Director of Internal Audit	A. Brown	\$ 57,422	CPA	29	29
MSCC	Director of Internal Audit	T. Wiseman (1)	\$ 60,480	CPA	17	13
NaSCC	Director of Internal Audit	P. Feller (3)	\$ 68,804	CPA, CIA, CFE	22	16
NeSCC	Director of Internal Audit	C. Hyder (1)	\$ 65,108	CIA	17	12
PSCC	Director of Internal Audit	S. Walker	\$ 73,810	CPA, CGFM	29	25
RSCC	Interim Director of Internal Audit	C. Cortesio (1)	\$ 61,200	-	28	4
STCC	Director of Internal Audit	C. Johnson	\$ 63,600	CPA	43	1
VSCC	Director of Internal Audit	N. Batson	\$ 60,681	CPA	25	23
WSCC	Director of Internal Audit	M. Ortiieb	\$ 74,647	CPA	42	2.5
TBR	System-wide Chief Audit Executive	T. Birchett	\$ 114,233	CPA	34	11
TBR	Assistant Director	B. Clements	\$ 84,686	CIA, CFE	18	9
TBR	Investigative Auditor IV	L. Ciprich	\$ 74,907	CIA, CFE	26	2
TBR	Internal Auditor IV - TCATs	H. Vose	\$ 70,214	CIA, CFE	19	7
TBR	Information Systems Auditor IV	J. Sorrell	\$ 74,907	CISA	37	2

**Notes:**

- 1 - Position filled within the last year.
- 2 - Moved to APSU Controller position as of Nov. 1, 2015.
- 3 - Retired effective Oct. 3, 2015.

**Certifications:**

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



**Tennessee Board of Regents  
Internal Audit Offices  
Budgets for Travel and Operating Costs  
For the Fiscal Year Ended June 30, 2016**

Institution	Auditors	Per Auditor		Total	
		Travel	Operating	Travel	Operating
APSU	2	\$ 1,000	\$ 800	\$ 2,000	\$ 1,600
ETSU	3.85	\$ 1,753	\$ 2,283	\$ 6,750	\$ 8,790
MTSU	4	\$ 1,875	\$ 3,896	\$ 7,500	\$ 15,583
TSU	2	\$ 2,500	\$ 2,500	\$ 5,000	\$ 5,000
TTU	2	\$ 5,900	\$ 1,825	\$ 11,800	\$ 3,650
UOM	4	\$ 1,250	\$ 1,945	\$ 5,000	\$ 7,781
<b>Average per Auditor</b>	<b>17.85</b>	<b>\$ 2,114</b>	<b>\$ 2,356</b>		

Institution	Auditors	Per Auditor		Total	
		Travel	Operating	Travel	Operating
ChSCC	1.5	\$ 3,000	\$ 1,000	\$ 3,000	\$ 1,500
CISCC	1	\$ -	\$ 1,350	\$ -	\$ 1,350
CoSCC	1	\$ 3,400	\$ 1,400	\$ 3,400	\$ 1,400
DSCC	1	\$ 2,000	\$ 1,000	\$ 2,000	\$ 1,000
JSCC	1	\$ 2,700	\$ 400	\$ 2,700	\$ 400
NaSCC	1	\$ 500	\$ 2,000	\$ 500	\$ 2,000
NeSCC	1	\$ 4,500	\$ 3,000	\$ 4,500	\$ 3,000
MSCC	1	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
PSCC	1	\$ 3,500	\$ 2,010	\$ 3,500	\$ 2,010
RSCC	1	\$ 1,920	\$ 4,920	\$ 1,920	\$ 4,920
STCC	1	\$ 4,600	\$ 1,400	\$ 4,600	\$ 1,400
VSCC	1	\$ 1,675	\$ 1,215	\$ 1,675	\$ 1,215
WSCC	1	\$ 1,250	\$ 911	\$ 1,250	\$ 911
<b>Average per Auditor</b>	<b>13.5</b>	<b>\$ 3,373</b>	<b>\$ 2,537</b>		

Institution	Auditors	Per Auditor		Total	
		Travel	Operating	Travel	Operating
TBR - SWIA	4	\$ 3,000	\$ 4,275	\$ 12,000	\$ 17,100
TBR - TCAT	1	\$ 10,000	\$ 12,100	\$ 10,000	\$ 12,100

Note 1: Operating budgets generally consist of expenses such as printing, office supplies, software, network connections, professional memberships and professional privilege tax. Replacement computer equipment is usually funded from the institution's renewal and replacement funds.

Note 2: Travel budgets generally cover travel required for audits and the cost of professional development. Some campuses have the option of requesting funds from the president's budget for professional development.

Note 3: In addition to general operating expenses, the operating budget for TBR SWIA covers the following costs for the system:

Internal Audit Training Retreat - provides 16 hours of continuing education to attendees.

Quality Assurance Review - IIA requires an external review every 5 years.

MKI Software - Approximately \$20,000 maintenance cost for year 2 of 5 year contract.

**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 18, 2015

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

**PRESENTER:** Tammy Birchett

**ACTION REQUIRED:** Roll Call Vote

**STAFF'S RECOMMENDATION:** Approve

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**BACKGROUND INFORMATION:**

In accordance with the Audit Committee Charter, salaries for auditors in the Office of System-wide Internal Audit are to be reviewed and approved by the Audit Committee. Salaries in effect at October 1, 2015, for Fiscal Year 2016, 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**  
**Auditor Salaries and Credentials as of October 1, 2015**  
**For the Fiscal Year Ended June 30, 2016**

Title	Name	Salary	Professional Certifications	Years of Professional Experience	Years of TBR Experience
System-wide Chief Audit Executive	T. Birchett	\$ 114,233	CPA	34	11
Assistant Director	B. Clements	\$ 84,686	CIA, CFE	18	9
Investigative Auditor IV	L. Ciprich	\$ 74,907	CIA, CFE	26	2
Internal Auditor IV - TCATs	H. Vose	\$ 70,214	CIA, CFE	19	7
Information Systems Auditor IV	J. Sorrell	\$ 74,907	CISA	37	2

**Certifications:**

*CPA - Certified Public Accountant (AICPA)*

*CIA - Certified Internal Auditor (IIA)*

*CFE - Certified Fraud Examiner (ACFE)*

*CISA - Certified Information Systems Auditor (IIA)*

**Tennessee Board of Regents  
Committee on Audit**

**DATE:** November 18, 2015

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

**PRESENTER:** Tammy Birchett

**ACTION REQUIRED:** Informational Report

**STAFF'S RECOMMENDATION:** Accept Report

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**BACKGROUND INFORMATION:**

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